V. The additional Rates and Duties by this Act granted and imposed shall be deemed to be charged in respect of the Half Year ending on the Tenth Day of *October* One thousand eight hundred and fifty-nine; and every Person liable to the Payment of Rent or any yearly Interest of Money, or any Annuity or other annual Payment, either as a Charge on any Property or as a personal Debt or Obligation, whether the same shall be received or payable half-yearly or at any shorter or more distant Period, shall be entitled, and is hereby authorized, on making such Payment in respect of so much thereof as has accrued or shall have accrued for or during any Period of the said Half Year, to deduct and retain thereout (over and above any other Deduction to which he may be entitled under any other Act) the additional Rate of Duty by this Act granted and imposed, that is to say, at the Rate of Eightpence for every Twenty Shillings of such Payment, and where he has made or shall have made any such Payment without making such Deduction as aforesaid he shall be entitled to recover and receive the Amount thereof from the Person to whom such Payment shall have been made.

Deduction to be made on Payment of Interest, &c.

VI. 'And whereas by the Fifty-fourth Section of the said Act of the Sixteenth and 'Seventeenth Years of Her Majesty, Chapter Thirty-four, Provision is made for Deduc- 'tion, Abatement, Allowance, or Repayment of Duty in favour of any Person who should 'have contracted for any deferred Annuity on his own Life or on the Life of his Wife in 'or with any such Insurance Office as in the said Act is mentioned:' The Benefit and Advantage of such Provision shall be and is hereby extended and granted to any Person who has or shall have contracted for any such deferred Annuity as aforesaid with the Commissioners for the Reduction of the National Debt.

Provision for Allowance of Duty to Persons in respect of deferred Annuities extended to those contracted for with National Debt Commissioners.

VII. And in respect of all Malt begun to be made on or after the First Day of *October* One thousand eight hundred and fifty-nine, the Time limited for Payment of the Duty of Excise on Malt by every Maltster or Maker of Malt who shall have given Security by Bond in the Manner directed by the Act passed in that Behalf shall be Twelve Weeks, in lieu of Eighteen Weeks after the making of such Account or Return, as in the said Act is mentioned; and no Person shall be entitled to any Credit for Payment of the Duty of Excise on Malt unless he shall give such Security as aforesaid, by Bond conditioned for Payment of the said Duty within the Period limited by this Act; and every such Bond shall be taken in such Sum as the Commissioners of Inland Revenue, or the Persons appointed by them for that Purpose, shall deem to be sufficient in that Behalf.

Reduction of the Period of Credit allowed for Payment of Excise Duty on Malt.

VIII. And in consideration of the Reduction in manner aforesaid of the Period of Credit allowed by Law for Payment of the Duty of Excise on Malt, the Commissioners of Inland Revenue shall allow to every such Maltster or Maker of Malt who shall have given such Security as aforesaid a Rebate or Discount after the Rate of Four *per Cent. per Annum* for the Period of Six Weeks upon the Amount of Charge upon such Maltster or Maker of Malt in respect of all Malt made by him on or after the First Day of *October* One thousand eight hundred and fifty-nine, and before the First Day of *April* One thousand eight hundred and sixty, provided he shall duly pay the Amount of such Charge within the Time appointed by the Law and Usage of Excise in that Behalf.

Discount to be allowed to Maltsters in consideration of the Reduction of Credit.

CAP. XIX.

An Act to repeal Part of an Act passed in the Thirteenth Year of *Elizabeth*, Chapter Twenty-nine, concerning the several Incorporations of the Universities of *Oxford* and *Cambridge*, and the Confirmation of the Charters, Liberties, and Privileges granted to either of them. [13th *August* 1859.]

'WHEREAS in and by an Act passed in the Thirteenth Year of Her Majesty Queen '*Elizabeth*, intituled *An Act concerning the several Incorporations of the Universities of* 'Oxford *and* Cambridge, *and the Confirmation of the Charters, Liberties, and Privileges*

'*granted to either of them*, it is amongst other things enacted, that the Letters Patent of the 'Queen's Highness's Father, King *Henry* the Eighth, made and granted to the Chancellor 'and Scholars of the said University of *Oxford*, bearing Date the First Day of *April* in the 'Fourteenth Year of His Reign, and the Letters Patents of the Queen's Majesty that then 'was made and granted unto the Chancellor, Masters, and Scholars of the University of '*Cambridge*, bearing Date the Sixth-and-twentieth Day of *April* in the Third Year of Her 'Highness's most Gracious Reign, and also all other Letters Patents by any of the Progenitors or Predecessors of our said Sovereign Lady made to either of the said corporated Bodies, 'severally, or to any of their Predecessors of either of the said Universities, by whatsoever 'Name or Names the said Chancellor, Masters, and Scholars of either of the said Universities, in any of the said Letters Patents had been theretofore named, should from thenceforth be good, effectual, and available in the Law to all Intents, Constructions, and 'Purposes to the aforesaid then Chancellor, Masters, and Scholars of either of the said 'Universities, and to their Successors for evermore, after and according to the Form, Words, 'Sentences, and true Meaning of every of the same Letters Patents, as amply, fully, and 'largely as if the same Letters Patents had been recited verbatim in that present Act of 'Parliament, anything to the contrary in anywise notwithstanding; and it was further 'enacted, that all manner of Instruments, Indentures, Obligations, Writings Obligatory, 'and Recognizances made or acknowledged by any Person or Persons or Body Corporate 'to either of the said corporated Bodies of either of the said Universities, by what Name or 'Names soever the said Chancellor, Masters, and Scholars of either of the said Universities 'had been theretofore called in any of the said Instruments, Indentures, Obligations, 'Writings Obligatory, or Recognizances, should be from thenceforth available, stand and 'continue of good, perfect, and full Force and Strength to the then Chancellor, Masters, 'and Scholars of either of the said Universities, and to their Successors, to all Intents, 'Constructions, and Purposes, although they or their Predecessors, or any of them, in any 'of the said Instruments, Indentures, Obligations, Writings Obligatory, or Recognizances 'were named by any Name contrary or diverse to the Name of the then Chancellor, 'Masters, and Scholars of either of the said Universities; and it was also enacted, that as 'well the said Letters Patents of the Queen's Highness's said Father, King *Henry* the 'Eighth, bearing Date as was before expressed, made and granted to the said corporated Body 'of the said University of *Oxford*, as the Letters Patents of the Queen's Majesty aforesaid 'granted to the Chancellor, Masters, and Scholars of the University of *Cambridge*, bearing 'Date as aforesaid, and all other Letters Patents by any of the Progenitors or Predecessors 'of Her Highness, and all manner of Liberties, Franchises, Immunities, Quietances, and 'Privileges, Leets, Law Days, and other Things whatsoever therein expressed, given, or 'granted to the said Chancellor, Masters, and Scholars of either of the said Universities, or 'to any of their Predecessors of either of the said Universities, by whatsoever Name the 'said Chancellor, Masters, and Scholars of either of the said Universities in any of the said 'Letters Patents be named, were and by virtue of that present Act should be from thenceforth ratified, stablished, and confirmed unto the said Chancellor, Masters, and Scholars of 'either of the said Universities, and to their Successors for ever, any Statute, Law, Usage, 'Custom, Construction, or other Thing to the contrary in anywise notwithstanding: Provided always, and it was enacted, that the said Act or anything therein contained should 'not extend to the Prejudice or Hurt of the Liberties and Privileges of Right belonging to 'the Mayors, Bailiffs, and Burgesses of the Town of *Cambridge* and City of *Oxford*, but 'that they the said Mayors, Bailiffs, and Burgesses, and every of them, and their Successors, 'should be and continue free, in such Sort and Degree, and enjoy such Liberties, Freedoms, 'and Immunities, as they or any of them lawfully might have done before the making of 'that present Act, anything contained in the said Act to the contrary notwithstanding: 'And whereas by Letters Patent, dated the Twenty-ninth Day of *May* in the Thirty-second Year of the Reign of His late Majesty King *Henry* the Third, the said King did 'grant to the Scholars of the University of *Oxford*, amongst other things, that so often and 'whensoever the Mayor and Bailiffs of *Oxford* should take the Oath of their Fealty in their 'common Place, the Commonalty of the same Town should inform the Chancellor, in order 'that, if he wished, by himself or by some chosen Persons, he might be present at the taking 'of the aforesaid Oath, which Oath indeed as to the aforesaid Scholars should be of this

'Sort,

'Sort, that is to say, that the Mayor and Bailiffs themselves should keep the Liberties and 'Customs of the aforesaid University, otherwise their Oath should be of no Avail, but 'should be taken again according to the prescribed Form; but if the Chancellor should 'not wish to be present, either by himself or by a Proctor, the Oath should nevertheless be 'taken: And whereas Provisions in relation to the Observance of the same Oath, or an 'altered Oath in lieu thereof, have been made by subsequent Letters Patent granted by 'Kings and Queens of this Realm to the Chancellor, Masters, and Scholars of the Univer-'sity of *Oxford*, and also by Orders of the Privy Council made in the Reigns of Queen '*Elizabeth*, King *James* the First, and King *Charles* the Second: And whereas by the 'Statutes of the University of *Oxford*, which the Chancellor and Vice-Chancellor of the 'University have taken their respective Oaths to observe and perform, it is enjoined on 'each of them that they do exact the said annual Oath of the Mayor and Burgesses of '*Oxford*: And whereas the Mayor, Aldermen, and Citizens of the City of *Oxford* desire to 'be relieved from the Obligation of taking any such Oath, and the Chancellor, Masters, 'and Scholars of the University of *Oxford* are willing that the said Mayor, Aldermen, and 'Citizens should be so relieved, but they are advised that such Relief can only be granted 'by the Authority of Parliament:' 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:

Repeal of Duty to take Oath.

I. So much of the herein-before recited Act of Parliament, and of all Charters, Letters Patent, Orders in Council, Obligations, Deeds, or Instruments, as imposes upon the said Mayor, Aldermen, and Citizens, or any of them, or any Municipal Officer of the City of *Oxford*, the Obligation of taking any Oath for the Conservation of the Liberties and Privileges of the University of *Oxford*, or any such Oath as is herein-before referred to, shall be and the same is hereby repealed and annulled and made void.

Prohibition of any Requisition to Mayor, &c. to take Oath.

II. The Mayor, Aldermen, and Citizens of *Oxford* shall not hereafter, nor shall any of them, nor shall any Municipal Officer of the City of *Oxford*, be required to take any Oath or to make any Declaration for the Conservation of the Liberties and Privileges of the University of *Oxford*: Provided always, that, notwithstanding anything herein contained, the Mayor, Aldermen, and Citizens of *Oxford*, and all Officers of the same City, shall observe and keep all manner of lawful Liberties and Customs which the Chancellor, Masters, and Scholars of the said University have reasonably used, without any Gainsaying; saving, nevertheless, the Fidelity of the said Mayor, Aldermen, Citizens, and Officers to the Queen's Majesty, and saving also the Liberties and Privileges of Right belonging to the said Mayor, Aldermen, and Citizens, and to the Officers of the said City.

CAP. XX.

An Act to amend and consolidate the Laws relating to Military Savings Banks. [13th *August* 1859.]

'WHEREAS an Act was passed in the Session holden in the Fifth and Sixth Years of 5 & 6 Vict. c. 71.
'Her Majesty, "to establish Military Savings Banks," and an Act was passed in the
'Session holden in the Eighth and Ninth Years of Her Majesty, to amend the first-men- 8 & 9 Vict. c. 27.
'tioned Act, and an Act was passed in the Session holden in the Twelfth and Thirteenth 12 & 13 Vict.
'Years of Her Majesty, "to dissolve Regimental Benefit Societies, and to provide for the c. 71.
'"Application of the Funds of such Societies and of Regimental Charitable Funds:" And
'whereas it is expedient to amend and consolidate the said Acts, and to confirm or render
'valid all Acts that may have been done under the Authority of the Secretary-at-War, or
'Her Majesty's Principal Secretary of State for the War Department, in relation to the
'Military or Regimental Savings Banks already established, and the Deposits therein, and

'the