Minister of Agriculture and Fisheries and of a reference to Scotland for the reference to England or Wales, and with the further modification that the definition of agricultural land shall be extended so as to include land used as a deer forest.

(2) This Act shall not extend to Northern Ireland.

Short title.

3. This Act may be cited as the Agricultural Returns Act, 1925.

CHAPTER 40.

An Act to amend the Third Schedule to the Valuation (Metropolis) Act, 1869, in relation to the making and revision of the valuation list which will come into force on the sixth day of April, nineteen hundred and twenty-six.

[30th June 1925.]

BE it enacted by the King'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:—

Amendment of Schedule III. of 32 & 33 Vict. c. 67.

1.—(1) The Valuation (Metropolis) Act, 1869, (in this Act referred to as "the principal Act") shall, for the purpose of the making of the valuation list thereunder which will come into force on the sixth day of April, nineteen hundred and twenty-six, and for the purpose of the revision of that list (but not including the making of a new valuation list), have effect as if for the Third Schedule to the principal Act (which Schedule shows the several classes into which the hereditaments inserted in a valuation list under the principal Act are to be divided and the maximum rate of deductions which may be allowed for the purpose of ascertaining rateable value) there were as respects the classes of hereditaments therein numbered 1, 2, 3, 4, and 5 (including houses and buildings let out in separate tenements), substituted the provisions contained in Part I. of the Schedule to this Act:

Provided that—

(*a*) where the rateable value of any hereditament if calculated on the basis of allowing a deduction from gross value at the maximum rate authorised by Part I. of the Schedule to this Act (hereinafter referred to as "the normal rateable value") would exceed the rateable value which would be produced by taking as the gross value of the hereditament its gross value as ultimately appearing in the valuation list which came into force on the sixth day of April, nineteen hundred and sixteen, increased by forty per cent. (in this Act referred to as "the increased gross value") and deducting from the increased gross value an amount equal to the maximum deduction allowed under Part II. of the said Schedule, the normal rateable value may, unless the case is one to which paragraph (*b*) hereinafter contained applies, be reduced to an amount not less than the rateable value which would be produced as aforesaid; and

(*b*) in the case of a hereditament which was not included in the said valuation list or the gross value of which as shown in the said valuation list has been increased by reason of structural alterations or has been increased by more than forty per cent., there may, instead of the deduction at the rate authorised by Part I. of the said Schedule, be allowed as a deduction for the purpose of ascertaining rateable value such an amount as appears equitable having regard to all the circumstances of the case but not exceeding the maximum amount which would be allowed by way of deduction under the scale contained in Part II. of the said Schedule if the said Part II. referred to the gross value of the hereditament to be entered in the new valuation list instead of to increased gross value; and

(*c*) if in the case of any hereditament being or forming part of a house or building let out in separate tenements the rateable value

which would be produced under this Act exceeds the rateable value which would have been produced under the provisions of the principal Act, the rateable value of the hereditament shall be determined in accordance with those provisions.

(2) Where the amount of the rateable value calculated in accordance with the provisions of the principal Act, as amended by this Act, includes a fraction of a pound, that fraction shall be disregarded and the amount to be entered in the valuation list reduced accordingly.

Short title.

2. This Act may be cited as the Valuation (Metropolis) Amendment Act, 1925.

SCHEDULE.

PART I.

Class of Hereditaments.	Maximum Amount of Deduction.
CLASS 1.—Houses and buildings without land other than gardens where the gross value does not exceed £40.	An amount equal to $\frac{1}{4}$ of the gross value.
CLASS 2.—Houses and buildings without land other than gardens where the gross value exceeds £40 but does not exceed £100.	£10 or an amount equal to $\frac{1}{5}$ of the gross value, whichever is the greater.
CLASS 3.—Houses and buildings without land other than gardens where the gross value exceeds £100.	£20, together with an amount equal to $\frac{1}{6}$ of the amount by which the gross value exceeds £100.

PART II.

Class of Hereditaments.	Maximum Amount of Deduction.
CLASS 1 (*a*).—Houses and buildings without land other than gardens where the increased gross value does not exceed £20.	An amount equal to $\frac{2}{5}$ of the increased gross value.
CLASS 1 (*b*).—Houses and buildings without land other than gardens where the increased gross value exceeds £20 but does not exceed £40.	£8, together with an amount equal to $\frac{1}{3}$ of the amount by which the increased gross value exceeds £20.
CLASS 2.—Houses and buildings without land other than gardens where the increased gross value exceeds £40 but does not exceed £100.	£15, together with an amount equal to $\frac{1}{4}$ of the amount by which the increased gross value exceeds £40.
CLASS 3 (*a*).—Houses and buildings without land other than gardens where the increased gross value exceeds £100 but does not exceed £150.	£30, together with an amount equal to $\frac{1}{5}$ of the amount by which the increased gross value exceeds £100.
CLASS 3 (*b*).—Houses and buildings without land other than gardens where the increased gross value exceeds £150.	£40, or the maximum amount of deduction allowable under Part I. of the Schedule, whichever is the greater.

CHAPTER 41.

An Act to make further provision for the application of money paid on account of the China Indemnity. [30th June 1925.]

BE it enacted by the King'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:—

Application of China Indemnity.

1.—(1) Any sums received at any time after the first day of December, nineteen hundred and twenty-two,