Ireland may direct Lieutenants of Counties to displace Officers of Militia.

'Heirs and Successors, from Time to Time, as He or they shall think fit, to signify His or 'their Pleasure to the Colonel or other Commanding Officer of any such Regiment or Battalion 'of Militia to displace all or any Officers or Officer of Militia serving under him in such 'Regiment or Battalion: And whereas under the said Act the Colonels of Militia in *Ireland* 'were appointed by the Lord Lieutenant or other Chief Governor or Governors of *Ireland*, 'and the Power of Removal was vested in such Lord Lieutenant or other Chief Governor or 'Governors: And whereas by an Act of the Session holden in the First and Second Years of 'King *William* the Fourth, Chapter Seventeen, the Power of appointing the Colonels of 'Militia was transferred from the Lord Lieutenant or other Chief Governor or Governors to 'the Lieutenants of Counties, and the Power of appointing inferior Officers was transferred 'from the Colonels to such Lieutenants of Counties, subject to a Proviso, saving to Colonels 'of Militia acting under Commissions granted before the passing of the said Act of their 'Power to appoint Lieutenant Colonels and other Officers of their Regiments and Battalions, 'but no Provision was made as to the displacing of the Officers of the Militia corresponding 'with the Alteration in the Powers of appointing them:' It shall be lawful for Her Majesty, Her Heirs or Successors, or the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for the Time being, from Time to Time as they respectively may think fit, to signify Her, their, or his Pleasure to the Lieutenant of any County or Place to displace all or any of the Officers in the Militia of such County or Place, and thereupon such Officers shall be displaced, and others shall be appointed in their Stead.

Recovery of Penalties, 17 & 18 Vict. c. 107. s. 32. repealed.

VII. The Thirty-second Section of the Militia (*Ireland*) Act, 1854, shall be and the same is hereby repealed; and all Offences for which any pecuniary Penalty or Forfeiture is by the said Act imposed shall and may be heard and determined by any Justice of the Peace in or near to the Place where the Offence shall be committed, or where the Offender may at any Time happen to be; and all such Penalties and Forfeitures, and also the reasonable Costs attending the Prosecution, to be duly ascertained and awarded by such Justice, shall and may be enforced and recovered in the same Manner as any pecuniary Penalties may be recovered in *Ireland* under the Provisions of an Act passed in the Session holden in the Fourteenth and Fifteenth Years of Her present Majesty, intituled "The Petty Sessions (*Ireland*) Act, 1851."

Adjutants of Militia Regiments who have served as Non-Commissioned Officers to be eligible to Brevet Rank of Captain.

VIII. 'And whereas by the said Act of the Forty-ninth Year of King *George* the Third, 'Chapter One hundred and twenty, it is provided that no such Appointment of an Adjutant 'of Militia to the Brevet Rank of Captain as therein mentioned shall be valid, unless in the 'Instrument granting the same it be specified in what Regiment or Battalion, and whether of 'the Militia or of Her Majesty's other Forces, such Adjutant hath served, and what was or 'were the Date or Dates of his Commission or Commissions: And whereas it is expedient 'that Adjutants who have served as Non-commissioned Officers in Her Majesty's Regular 'Forces should be eligible to the Brevet Rank of Captain, although they may not have held 'any Commissions:' Be it enacted, That it shall be lawful for the Adjutant of any Regiment or Corps of Militia in *Ireland* who shall have served as a Non-commissioned Officer in Her Majesty's Regular Forces, and whose whole Service shall amount to Five Years, to be appointed by the Lieutenant of the County to which such Regiment or Corps belongs (or by the Colonel thereof appointed previously to the Twenty-third Day of *August* One thousand eight hundred and thirty-one), with the Approval of the Lord Lieutenant or other Chief Governor or Governors of *Ireland*, to the Brevet Rank of Captain, notwithstanding that he may not have held any Commission other than his Commission as an Adjutant of Militia.

CAP. XX.

An Act for granting to Her Majesty an increased Rate of Duty on Profits arising from Property, Professions, Trades, and Offices. [25th *May* 1855.]

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 raising the Supplies to defray the Expenses of the just and necessary War in which Your Majesty is

is engaged, have freely and voluntarily resolved to give and grant unto Your Majesty the Rate and Duty herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and 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:

Additional Rate of 2*d.* in the Pound on Income Tax to be charged from 5th April 1855.

I. From and after the Fifth Day of *April* One thousand eight hundred and fifty-five there shall be charged, raised, levied, collected, and paid yearly unto and for the Use of Her Majesty, Her Heirs and Successors, in addition to the Rates and Duties chargeable under the Act passed in the last Session of Parliament, Chapter Twenty-four, for and in respect of all Property, Profits, and Gains chargeable under the several Acts in force relating to the Income Tax, either by Assessment or under any Contract of Composition or otherwise, the additional Rate and Duty of Twopence for every Twenty Shillings of the annual Value or Amount of all such Property, Profits, and Gains respectively.

All Relief, Abatement, and Deduction to be proportionate to the increased Rate of Duty granted by this Act.

II. Provided always, That where under the said several Acts in force any less Rate or Duty than One Shilling and Twopence for every Twenty Shillings of the annual Value or Amount of any Property, Profits, or Gains is now chargeable, or any Relief, or Abatement, or Deduction is directed to be given, made, or allowed after any Rate in such Act or Acts specified, then and in every such Case such Rate of Duty, Relief, Abatement, and Deduction to be charged, given, made, and allowed respectively under this Act and the several Acts aforesaid shall bear the same Proportion to One Shilling and Fourpence for every Twenty Shillings as the Rate of Duty, Relief, Abatement, and Deduction respectively, now chargeable or directed to be given, made, or allowed as aforesaid, in the like Cases respectively bears to One Shilling and Twopence for every Twenty Shillings: Provided nevertheless, that any Person entitled to Relief under the said Acts and this Act, on the Ground that his total Income, although amounting to One hundred Pounds or upwards, is less than One hundred and fifty Pounds a Year, shall be relieved from so much of the Duties assessed upon or paid by him under or by virtue of the said several Acts and this Act as shall exceed the Rate of Elevenpence Halfpenny for every Twenty Shillings of his Profits or Gains.

Duty to be assessed and raised under the Provisions of recited Acts.

III. The said Duty hereby granted shall be assessed, raised, levied, and collected under the Regulations and Provisions of the several Acts now in force relating to the Income Tax; and all Powers, Authorities, Rules, Regulations, Directions, Penalties, Clauses, Matters, and Things contained in or enacted by the said several Acts, and in force with respect to the Duties granted by the said first-mentioned Act, shall (so far as the same are or may be applicable consistently with the express Provisions of this Act) respectively be duly observed, applied, and put in execution for assessing, raising, levying, collecting, receiving, accounting for, and securing the said Duty hereby granted, and otherwise relating thereto, as if the same were particularly repeated and re-enacted, *mutatis mutandis*, in the Body of this Act, with reference to the said Rate and Duty hereby granted.

Continuance of Duties.

IV. The Duties by this Act and the said Act of the last Session of Parliament respectively granted shall continue in force during the present War and until the Sixth Day of *April* which shall first happen after the Expiration of One Year from the Ratification of a definitive Treaty of Peace, and no longer: Provided always, that if the Period limited by this Act for the Continuance of the said Duties shall expire before the Sixth Day of *April* One thousand eight hundred and sixty, then, on and from and after the Expiration of the said Period, the several Rates and Duties granted by the Act passed in the Session of Parliament holden in the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Thirty-four, shall revive, and be payable during so much of the respective Terms limited by the said last-mentioned Act as shall be then unexpired.

Continuance of Act for Recovery of Arrears of Duty, &c.

V. Provided always, That the said Rates and Duties shall not cease at the Time herein-before appointed in that Behalf with respect to any Assessment which ought before then to have been made, but which shall not have been made and completed, nor with respect to any Duty which shall have been assessed and shall then remain unpaid, nor with respect to any Penalty before then incurred, nor with respect to any Deduction of the said Duty or any Portion thereof authorized by Law to be made out of any Rent, Interest, or other annual

Payment, nor with respect to any Penalty for refusing to allow any such Deduction, although such Refusal may be after the Time appointed as aforesaid, nor with respect to the Assessment of the Interest on Exchequer Bills becoming due in the Month of *June* next after the Time appointed for the ceasing of the said Duty, but all the Powers and Provisions of this Act, and of the several Acts herein mentioned or referred to, shall continue in force for making and completing all such Assessments as aforesaid, and for levying and recovering the Duties so assessed or to be assessed, and all Arrears of such Duties, and also for re-assessing the same in default of Payment, and for making and allowing such Deduction as aforesaid, and for the suing for, adjudging, and recovering any Penalty which shall have been or may be incurred.

CAP. XXI.

An Act for granting certain Duties of Customs on Tea, Coffee, Sugar, and other Articles. [25th *May* 1855.]

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 raising the Supplies to defray the Expenses of the just and necessary War in which Your Majesty is engaged, have freely and voluntarily resolved to give and grant to Your Majesty the several additional Duties of Customs herein-after respectively mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and 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:

On and after 21st April 1855 the following Duties of Customs on Tea, Coffee, Sugar, &c. shall be levied.

I. That on and after the Twenty-first Day of *April* One thousand eight hundred and fifty-five there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, in lieu and instead of the Duties now payable by Law upon the Importation into the United Kingdom of the Articles next herein-after mentioned, the several Duties of Customs following; that is to say, on

	£	s.	d.
TEA.—Until the Fifth Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia - - - - - - the lb.	0	1	9
From which last-mentioned Day the Duty shall be regulated in accordance with the Provisions of the Act, Chapter Nine, of the present Session of Parliament.			

	Until the 5th Day of April inclusive which shall first happen after the End of Twelve Months from the Date of a definitive Treaty of Peace with Russia.			For the following Twelve Months after such 5th Day of April.			Thereafter.		
	£	s.	d.	£	s.	d.	£	s.	d.
COFFEE - - - - - the lb.	0	0	4	0	0	3	0	0	3
——— Kiln dried, roasted or ground the lb.	0	0	5	0	0	4	0	0	4
CHICORY, or any other Vegetable Matter applicable to the Use of Chicory or Coffee, roasted or ground - the lb.	0	0	5	0	0	4	0	0	4