to the Place of their Destination charged with the like Rates of Postage as if the same were Letters transmitted by the Post: Provided always, that it shall be lawful for the Commissioners of Her Majesty's Treasury, by Warrant under their Hands, to authorize Her Majesty's Postmaster General to charge in any such Case any such less Rate of Postage as to him shall seem fit. Letters may be charged with Letter Rates of Postage.

XI. Any printed Copy of the *London Gazette* in which any Warrant or Order issued or made under or by virtue of this Act, or purporting so to be, shall be published, shall be admitted as Evidence by all Courts, Judges, Justices, and others, of such Warrant or Order, and of the due making and issuing thereof, and of the Contents thereof, without any further or other Proof of such Warrant or Order, or of the Matters therein contained. London Gazette to be Evidence of the issuing of Warrants or Orders.

XII. The Term "periodical Publication" used in this Act shall be construed to mean and include a Newspaper as defined by the Acts in force relating to the Stamp Duties on Newspapers, and every printed literary Work or Paper, printed and published periodically, or in Parts or Numbers, at Intervals not exceeding Thirty-one Days between any Two consecutive Papers, Parts, or Numbers of such literary Work or Paper; and for all the Purposes of this Act the Islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, and the *Isle of Man* shall respectively be deemed to be Part of the United Kingdom. Interpretation of Terms.

CAP. XXVIII.

An Act to provide that the Property or Income Tax payable in respect of the Income from Ecclesiastical Property in *Ireland* shall be a Deduction in estimating the Value of such Property for the Purpose of Taxation by the Ecclesiastical Commissioners. [15th *June* 1855.]

'WHEREAS by an Act passed in the Session of Parliament holden in the Third and Fourth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to alter and amend the Laws relating to the Temporalities of the Church in* Ireland, the Ecclesiastical Commissioners therein directed to be appointed were authorized and empowered to make a Valuation of all Ecclesiastical Property, subject to the Deductions therein set forth, and to take, levy, and receive therefrom a yearly Tax, Rate, or Assessment, computed and imposed upon such Valuation according to a Scale, and for the Purposes recited in the said Act: And whereas by an Act passed in the Session of Parliament holden in the Sixteenth and Seventeenth Years of Her present Majesty's Reign, intituled *An Act for granting to Her Majesty Duties on Profits arising from Property, Professions, Grades, and Offices*, and by Two other Acts passed in the Seventeenth Year of Her present Majesty's Reign, Chapter Ten and Chapter Twenty-four, for granting to Her Majesty additional and increased Duties on such Profits, Ecclesiastical Property, together with other Property in *Ireland* theretofore exempt, was rendered liable to the Duties therein enacted: And whereas it is expedient and just that the Amount payable as Property or Income Tax under the said Acts should be allowed as a Deduction by the said Ecclesiastical Commissioners, together with the Deductions authorized to be made under the said Act of the Third and Fourth Years of the Reign of His Majesty King *William* the Fourth, Chapter Thirty-seven, in forming their Valuations for the Tax, Rate, or Assessment therein directed to be levied:' 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, That it shall and may be lawful to and for the said Ecclesiastical Commissioners, in and from the Valuation made or to be made of any Ecclesiastical Property for the Purpose of imposing the Rate, Tax, or Assessment required by the said Act, in addition to the Charges specified as Deductions in the said Act, to deduct also such Amount or Sum as the said Commissioners shall ascertain as proper to be deducted from such Valuation for or on Account of any Property or Income Tax paid or payable or deducted in respect of such Ecclesiastical Property. 3 & 4 W. 4. c. 37. 16 & 17 Vict. c. 34. 17 & 18 Vict. cc. 10. & 24. Property or Income Tax to be a Deduction in estimating the Value of Ecclesiastical Property in Ireland for the Purpose of Taxation by the Ecclesiastical Commissioners.