ANNO VICESIMO QUARTO

VICTORIÆ REGINÆ.

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CAP. XX.

An Act to continue certain Duties of Customs and Inland Revenue for the Service of Her Majesty, and to alter and repeal certain other Duties.

[12th *June* 1861.]

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 necessary Supplies to defray Your Majesty's Public Expenses, and making an Addition to the Public Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several Rates and Duties 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:

Grant of Duties specified in Schedules annexed.

1. There shall be charged, collected, and paid for the Use of Her Majesty, Her Heirs and Successors, the several Rates and Duties of Customs, Excise, and Income Tax respectively specified and contained in the several Schedules marked respectively (A.), (B.),

and

and (C.) to this Act annexed; and the several Drawbacks therein specified and contained shall be allowed, and such Rates, Duties, and Drawbacks shall respectively take effect, at or from the respective Times, and shall continue to be charged, collected, paid, and allowed for and during the Periods respectively specified or mentioned in that Behalf in the said Schedules; and where with regard to any of such Rates, Duties, and Drawbacks no Time is so specified for the Commencement thereof, the same shall commence and take effect from and after the passing of this Act; and where with regard to any of the said Rates, Duties, and Drawbacks no Period is so as aforesaid specified or limited for the Duration thereof, the same shall continue to be charged, collected, paid, and allowed until Parliament shall otherwise order; and the said several Schedules shall be deemed to be Part of this Act.

Provisions of former Act to apply.

2. All the Powers, Provisions, Clauses, Regulations, Allowances and Exemptions, Forfeitures, Pains and Penalties, contained in or imposed by any Act or Acts, or any Schedule thereto, relating to any Duties of the same Kind or Description as the several Rates or Duties granted by this Act respectively and in force at the Time of the passing of this Act, or as regards the Income Tax in force on the Fifth Day of *April* One thousand eight hundred and sixty-one, shall respectively be of full Force and Effect with respect to the said Rates and Duties by this Act granted respectively, so far as the same are or shall be applicable, in all Cases not hereby expressly provided for, and shall be observed, applied, allowed, enforced, and put in execution for and in the raising, levying, collecting, and securing of the said last-mentioned Rates and Duties respectively, and otherwise in relation thereto, so far as the same shall not be superseded by and shall be consistent with the express Provisions of this Act, as fully and effectually, to all Intents and Purposes, as if the same had been herein repeated and specially enacted, *mutatis mutandis*, with reference to the Rates and Duties by this Act granted respectively.

Persons entrusted with the Payment of Dividends and Interest due since 5th April 1861, and before the passing of this Act, to make Returns thereof to the Special Commissioners in order to the Assess-

3. And whereas since the Fifth Day of *April* now last past and before the passing of this Act divers Dividends, Annuities and Shares of Annuities, and Interest on Loans and on Bonds, Debentures, and other Securities directed by the Acts relating to the Income Tax in force on the said last-mentioned Day to be assessed under Schedule (C.) of the said Acts have become due and payable, and by reason of the Expiration of the said Acts before the passing of this Act have not been assessed and charged with the said Tax; and it is expedient to provide for the Assessment thereof with the Rates and Duties of Income Tax granted by this Act, and for the Collection of the Sums assessed from the Persons respectively to whom such Dividends,

dends, Annuities, Shares, and Interest have been paid or who are entitled thereto:

ment of the Persons who have received such Dividends and Interest.

Be it enacted, That all Persons respectively entrusted with the Payment of any such Dividends, Annuities, Shares, or Interest as aforesaid, or who have paid the same, either as Agent or otherwise, shall, within One Calendar Month after the passing of this Act, deliver or cause to be delivered to the Commissioners for Special Purposes at the Head Office of Inland Revenue at *Somerset House* in the City of *Westminster* an Account in Writing, duly authenticated and signed by such Persons respectively, containing a Description of all such Dividends, Annuities, Shares, and Interest entrusted to them for Payment which have become due or payable since the Fifth Day of *April* last, and also a true and perfect Account of the Names and Residences of the several Persons to whom the same have become due or payable, and the several Sums which have been so paid to them, or to which they have become entitled respectively; and the said Commissioners for Special Purposes shall make Assessments thereon respectively, under Schedule (C.) of the Acts relating to the Income Tax, of the Rates and Duties of Income Tax granted by this Act, and the Sum so assessed shall be paid to the Receiver General of Inland Revenue by the several Persons who shall have received or are entitled to such Dividends, Annuities, Shares, and Interest respectively; and in default of such Payment the Sums so assessed shall be recoverable from the said last-mentioned Persons, and shall be collected and levied in like Manner as any other Assessments made by the said Commissioners are or may be by Law directed or authorized to be recovered, collected, or levied: Provided always, that if any Sum so assessed shall not be so paid, recovered, or collected by or from any Person chargeable therewith, and such Person shall at any Time hereafter become entitled to any further Payment of the like Dividends, Annuities, Shares, or Interest, the Person entrusted with the Payment thereof as aforesaid shall, on Notice and Requisition from the said Commissioners in that Behalf, deduct and retain from and out of such further Payment any such Sum assessed and remaining unpaid as aforesaid, as well as any further Assessment chargeable in respect of such further Payment of the said Dividends, Shares, Annuities, or Interest; and the Person deducting and retaining any such Sum of Money assessed as aforesaid shall pay the same into the Bank of *England* to the Account of the said Receiver General, in like Manner as he is by any Act relating to the Income Tax required or directed to pay over any other Sums of Money deducted or retained by him for Income Tax; and if any Person entrusted with the Payment of or who hath paid any such Dividends, Annuities, Shares, or Interest as aforesaid, either as Agent or otherwise, shall neglect

Dividends and Interest, due since 5th April to be assessed by the Special Commissioners.

or

or refuse to do any Act hereby required or directed to be done or performed by him, he shall forfeit the Sum of One hundred Pounds.

On and after October 1, 1861, the Excise Duties, Allowances, and Drawbacks on Paper, and Customs Duties on Articles specified in Schedule (D.), repealed, except as to Arrears and Penalties.

4. On and after the First Day of *October* One thousand eight hundred and sixty-one the Duties of Excise now payable on Paper of any Denomination, and Buttonboard, Millboard, Pasteboard, and Scaleboard, and also the Duties of Customs now payable upon the Importation into the United Kingdom of the Articles specified and contained in Schedule (D.) to this Act annexed, and also all Allowances and Drawbacks of or in respect of any of such Duties, shall cease, and shall be no longer charged, levied, allowed, or paid respectively; and all Acts, Clauses, Provisions, and Regulations for charging, levying, collecting, allowing, and paying the said Duties, Allowances, and Drawbacks respectively shall be and the same are hereby repealed; save and except as to all such Duties, Allowances, and Drawbacks, and all Fines, Penalties, and Forfeitures, as have respectively been charged or incurred, or become payable, or which before the said last-mentioned Day may be charged or incurred, or become payable, and then remain in arrear or unrecovered or unpaid; all which said Duties, Allowances, and Drawbacks, Fines, Penalties, and Forfeitures, so in arrear or unrecovered or unpaid as aforesaid, may be sued for, recovered, collected, levied, and paid respectively as if this Act had not been passed.

Stationers entitled to Allowance of Excise Duty in respect of unbroken Reams, &c. of Paper in their Stock.

5. Provided always, That any Stationer, Pasteboard Maker, or Paper Stainer who shall have in his Stock or Possession on the First Day of *October* One thousand eight hundred and sixty-one One Ton Weight of Paper of any Denomination, Buttonboard, Millboard, or Pasteboard, or any or either of them, on which the Duties of Excise have been fully charged, and shall produce the same to the proper Officer of Excise authorized by the Commissioners of Inland Revenue to take an Account thereof, in Reams, Half Reams, or Parcels, whole and unopened, with the Wrapper unbroken and the Excise Label thereon uncancelled and unobliterated, shall be entitled to claim and be allowed the whole or such Proportion as herein-after mentioned of the Duty charged on such Paper, Buttonboard, Millboard, and Pasteboard respectively; (that is to say,) if such Paper, Buttonboard, Millboard, or Pasteboard shall have been charged with Duty after the Fifteenth Day of *May* One thousand eight hundred and sixty-one, the whole of the Duty so charged; and if such Paper, Buttonboard, Millboard, or Pasteboard shall have been charged with Duty at any Time on or before the said last-mentioned Day, then at the Rate of One Penny for every Pound Weight Avoirdupois of such last-mentioned Paper, Buttonboard, Millboard, and Pasteboard, and such Allowance

Allowance shall be claimed and be repaid to the Party entitled thereto in the Manner directed by and under and subject to the Provisions of this Act, and such Rules and Regulations as the Commissioners of Inland Revenue may make in that Behalf.

Mode of claiming Allowance of Excise Duty on Paper.

6. Every Person who shall claim to be entitled to any such Allowance of Duty as aforesaid shall separate the Paper, Buttonboard, Millboard, and Pasteboard charged after the Fifteenth Day of *May* One thousand eight hundred and sixty-one on which he intends to claim any such Allowance from that charged on or before the said last-mentioned Day, and shall keep it separate until the Officer of Excise has taken the Account by this Act directed to be taken, and shall within Two Days next after the said First Day of *October* One thousand eight hundred and sixty-one give Notice in Writing to the proper Officer of Excise of the Division in which the Paper, Buttonboard, Millboard, or Pasteboard shall be deposited of his Name and Place of Abode, and the Description of Business carried on by him, and also of the particular House, Shop, or Warehouse in which any Paper, Buttonboard, Millboard, or Pasteboard in respect of which he intends to claim any such Allowance shall be kept or deposited, and specifying the Number of Reams, Half Reams, or Parcels of such Paper, Buttonboard, Millboard, or Pasteboard, and the Weight marked, written, or printed on each Ream, Half Ream, or Parcel by the Maker thereof, distinguishing that whereon the Duty shall have been charged after the Fifteenth Day of *May* One thousand eight hundred and sixty-one from that whereon the Duty was charged on or before the said last-mentioned Day, and the total Weight of each Quantity so distinguished, and the Amount of the Allowance of Duty claimed in respect thereof; and if any Person claiming such Allowance as aforesaid shall neglect or fail in any respect to comply with the Regulations or Directions in this Act contained or authorized to be made or given, or shall do anything contrary thereto, he shall not have or be entitled to any Allowance in respect of any Paper, Buttonboard, Millboard, or Pasteboard in his Stock or Possession.

Officer to examine Claims and Stock, and to grant Certificate of Allowance.

7. The proper Officer of Excise authorized by the Commissioners of Inland Revenue shall, as soon as conveniently may be after such Notice given as aforesaid, attend at the Place therein mentioned as the Place where any such Paper, Buttonboard, Millboard, or Pasteboard is deposited, and shall there examine, weigh, and take an Account of the same, and ascertain and compute the Amount of the Allowance to which the Claimant may be entitled in respect thereof; and such Officer shall with all convenient Speed give to such Claimant a Certificate expressing the true Quantity and Weight of the Paper, Button-

Buttonboard, Millboard, and Pasteboard respectively in respect of which such Claimant shall be entitled to the Allowance, distinguishing the Quantity on which the Duty may have been charged after the Fifteenth Day of *May* One thousand eight hundred and sixty-one from that whereon the Duty has been charged on or before the said last-mentioned Day, and specifying the Amount of the Allowance in respect of each such Quantity, and the aggregate Amount of both, and also the Name and Place of Abode of the Person entitled thereto, and the Description of Business carried on by him.

Declaration to be made of the Truth of the Certificate, and Collector to pay the Amount of the Allowance.

8. On the Production of such Certificate by the Claimant or his Agent to the Collector of Excise of the Collection in which the same was granted, and on a solemn Declaration being made by such Claimant before a Justice of the Peace or such Collector that the whole Quantity of the said Paper, Buttonboard, Millboard, and Pasteboard of the respective Kinds mentioned in such Certificate was at the Time therein specified in his Stock or Possession, and was the sole Property of such Claimant, or of him and his Copartner in Trade, (as the Case may be,) and that the same or any Part thereof hath not been taken account of for the Purpose of obtaining the said Allowance more than once, and that the said Certificate is true to the best of his Knowledge and Belief, and that no false Statement, Art, or Contrivance was used to deceive the Officer taking an Account of such Paper, Buttonboard, Millboard, or Pasteboard, or any Part thereof, or to render the Account or Amount thereof expressed in such Certificate untrue, the said Collector, being satisfied of the Truth of such Declaration, shall, out of the Money in his Hands on account of any of the Duties of Excise, pay to the said Claimant or his Agent the Sum of Money specified in such Certificate at the next Sitting Day which shall be held for the Collection or Receipt of Excise Duties next after the Expiration of One Week from the Production of such Certificate and the making of such Declaration as aforesaid.

Penalty for forged or false Certificate or false Declaration.

9. And if any Person shall forge or counterfeit, or cause to be forged or counterfeited, any Certificate by this Act directed to be given, or shall knowingly or wilfully give any false or untrue Certificate, or shall alter or erase, or cause to be altered or erased, any such Certificate granted by any Officer of Excise, or shall make use of or in any Manner utter such Certificate, knowing the same to be forged, counterfeited, false, untrue, altered, or erased, or if any Person shall knowingly or wilfully make any false Declaration in relation to any such Certificate, or any of the Matters therein expressed or contained, every Person so offending shall for every such Offence forfeit the Sum of Five hundred Pounds.

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SCHEDULES.

SCHEDULE (A.)

Containing the RATES and DUTIES of CUSTOMS granted, and the DRAWBACKS allowed on the following ARTICLES, by this ACT.

The Duties of Customs now charged on the Articles next mentioned shall continue to be levied and charged, on and after the First Day of July One thousand eight hundred and sixty-one until the First Day of July One thousand eight hundred and sixty-two, on Importation into Great Britain and Ireland; that is to say,

Duties now charged on Tea, Sugar, &c. continued until 1st July 1862.

		£	s.	d.
Tea (without any Allowance for Draft)	the lb.	0	1	5
Almonds, Paste of	the lb.	0	0	2
Cherries, dried	the lb.	0	0	2
Comfits, dry	the lb.	0	0	2
Confectionery	the lb.	0	0	2
Ginger, preserved	the lb.	0	0	2
Marmalade	the lb.	0	0	2
Plums, preserved in Sugar	the lb.	0	0	2
Succades, including all Fruits and Vegetables preserved in Sugar, not otherwise enumerated	the lb.	0	0	2
SUGAR; viz.				
Candy, Brown or White, Refined Sugar, or Sugar rendered by any Process equal in Quality thereto	the Cwt.	0	18	4
White Clayed Sugar, or Sugar rendered by any Process equal in Quality to White Clayed, not being Refined or equal in Quality to Refined	the Cwt.	0	16	0
Yellow Muscovado and Brown Clayed Sugar, or Sugar rendered by any Process equal in Quality to Yellow Muscovado or Brown Clayed, and not equal to White Clayed	the Cwt.	0	13	10
Brown Muscovado or any other Sugar, not being equal in Quality to Yellow Muscovado or Brown Clayed Sugar	the Cwt.	0	12	8
Cane Juice	the Cwt.	0	10	4
Molasses	the Cwt.	0	5	0

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The following Drawbacks shall be allowed on Exportation to Foreign Parts, or on Removal to the Isle of Man for Consumption there, of the several Descriptions of Refined Sugar herein-after mentioned, on and after the First Day of July One thousand eight hundred and sixty-one until the First Day of July One thousand eight hundred and sixty-two; that is to say,

	£	s.	d.
Upon Refined Sugar, in Loaf, complete or whole, or Lumps duly refined, having been perfectly clarified and thoroughly dried in the Stove, and being of an uniform Whiteness throughout, or Sugar Candy, or Sugar refined by the Centrifugal Machine, or by any other Process, and not in any way inferior to the Export Standard No. 3 approved by the Lords of the Treasury - - for every Cwt.	0	17	2
Upon such Refined Sugar already described, if pounded, crushed, or broken in a Warehouse approved by the Commissioners of Customs, such Sugar having been there first inspected by the Officers of Customs in Lumps or Loaves, as if for immediate Shipment, and then packed for Exportation in the Presence of such Officers, and at the Expense of the Exporters for every Cwt.	0	17	2
Upon Refined Sugar unstoved, pounded, crushed or broken, and not in any way inferior to the Export Standard Sample No. 1 approved by the Lords of the Treasury, and which shall not contain more than 5 per Centum Moisture over and above what the same would contain if thoroughly dried in the Stove - - - - for every Cwt.	0	16	4
Upon Bastard or Refined Sugar, unstoved, broken in Pieces, or being ground, powdered, or crushed, not in any way inferior to the Export Standard Sample No. 2 approved by the Lords of the Treasury - - - for every Cwt.	0	15	1
Upon Bastard or Refined Sugar being inferior in Quality to the said Export Standard Sample No. 2. for every Cwt.	0	12	8

Duty on Chicory.

In lieu of the Duties of Customs now charged on the Articles under mentioned, the following Duties of Customs shall, on and after the Sixteenth Day of April One thousand eight hundred and sixty-one, be charged thereon on Importation into Great Britain and Ireland; that is to say,

	£	s.	d.
CHICORY, or any other Vegetable Matter applicable to the Uses of Chicory or Coffee; viz.			
Raw or kiln-dried - - - - the Cwt.	0	12	0

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SCHEDULE (B.)

Containing the Duties of Excise granted by this Act.

Chicory:

For and upon all Chicory or any other Vegetable Matter applicable to the Uses of Chicory or Coffee grown in the United Kingdom;

For every Hundredweight thereof, raw or kiln-dried, until the First Day of April One thousand eight hundred and sixty-two, the Duty of Eight Shillings and Sixpence, and on and after that Day the Duty of Eleven Shillings, and so in proportion for any greater or less Quantity than a Hundredweight:

In lieu of the Duties of Excise now payable thereon.

SCHEDULE (C.)

Containing the Rates and Duties of Income Tax granted by this Act.

For One Year, commencing on the Sixth Day of April One thousand eight hundred and sixty-one, for and in respect of all Property, Profits, and Gains mentioned or described as chargeable in the Act passed in the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Thirty-four, for granting to Her Majesty Duties on Profits arising from Property, Professions, Trades, and Offices, the following Rates and Duties, that is to say:—

For every Twenty Shillings of the annual Value or Amount of all such Property, Profits, and Gains (except those chargeable under Schedule (B.) of the said Act), the Rate or Duty of Ninepence;

And for and in respect of the Occupation of Lands, Tenements, Hereditaments, and Heritages chargeable under Schedule (B.) of the said Act, for every Twenty Shillings of the annual Value thereof—

In England the Rate or Duty of Fourpence Halfpenny; and

In Scotland and Ireland respectively the Rate or Duty of Threepence;

Subject to the Provision contained in the said Act, Sixteen and Seventeen Victoria, Chapter Thirty-four, Section Twenty-eight, for the Relief of Persons whose Incomes are under 150*l.* a Year respectively, from so much of the said Duties as shall exceed the Rate of Sixpence for every Twenty Shillings of their respective Profits and Gains, computed as in the said Enactment is mentioned, and subject also to the Provision therein contained for the Exemption of Persons whose Incomes from every Source shall be less than 100*l.* a Year respectively.

SCHEDULE (D.)

Specifying the Articles upon which Customs Duties are to cease by this Act.

The Duties of Customs chargeable upon the Goods, Wares, and Merchandise next herein-after mentioned, imported into Great Britain and Ireland, shall cease and determine on and after the First Day of October One thousand eight hundred and sixty-one; (that is to say,)

Paper; viz.

Brown Paper, made of old Rope or Cordage only, without separating or extracting the Pitch or Tar therefrom, and without any Mixture of other Materials therewith.

Printed, painted, or stained Paper Hangings or Flock Paper.

For Printing or Writing.

Gilt, stained, coloured, embossed, and all fancy Kinds, not being Paper Hangings, or Paper fit for Printing or Writing.

Waste Paper, or Paper of any other Sort not particularly enumerated or described, not otherwise charged with Duty.

Millboards.

Pasteboard.

Books; viz.

——— being of Editions printed in or since the Year 1801, bound or unbound.

——— admitted under Treaties of International Copyright, or if of and from any British Possession.

Prints and Drawings; viz.

——————————— plain or coloured.

——————————— admitted under Treaties of International Copyright.

——————————— or, and at the Option of the Importer,

——————————— ——— Single.

——————————— ——— Bound.

LONDON:
Printed by George Edward Eyre and William Spottiswoode,
Printers to the Queen's most Excellent Majesty. 1861.