into any of the aforesaid Offices or Trusts, or for any Person who shall hereafter be admitted into any Office or Employment, or who shall accept from Her Majesty, Her Heirs and Successors, any Patent, Grant, or Commission, either before or upon or after his Admission to any Office, Employment, or Place of Trust, or his Acceptance of any Patent, Grant, or Commission, to make and subscribe any Declaration prescribed by any of the said Acts.

Indemnity for Persons who have not made Declarations required by the recited Acts.

2. Every Person who at or before the passing of this Act hath omitted to make and subscribe any Assurance or Declaration prescribed by the said Acts or any of them, or otherwise to qualify himself within such Time and in such Manner as in and by the said Acts or any of them is required, shall be and is hereby indemnified, freed, and discharged from and against all Penalties, Forfeitures, Incapacities, and Disabilities incurred or to be incurred for or by reason of any Omission of making and subscribing any Assurance or Declaration required by the said Acts or any of them according to the same Acts or any of them, or any other Act or Acts, and every such Person is and shall be fully and actually recapacitated and restored to the same State and Condition as he was in before such Neglect or Omission, and shall be deemed and adjudged to have duly qualified himself according to the same Acts and every of them, and all Elections of and Acts done or to be done by any such Person, or by Authority derived from him, are and shall be of the same Force and Validity as the same or any of them would have been if such Person had duly made and subscribed such Assurance and Declaration according to the Directions of the said Acts or any of them.

CAP. XXIII.

An Act to alter certain Duties of Customs in the *Isle of Man*, and for other Purposes. [18th *May* 1866.]

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:

Alteration of Duties of Customs after 15th March 1866.

1. In lieu of the Customs Duties now chargeable on the Articles herein-after mentioned upon their Importation into the *Isle of Man*, the following Duties shall be charged from and after the Fifteenth Day of *March* One thousand eight hundred and sixty-six; that is to say,

		£	s.	d.
Spirits, viz.				
——— Brandy, Geneva, and all Foreign Spirits, not being Liqueurs, Cordials, or perfumed Spirits	the Gallon	0	8	0
——— Rum and Rum Shrub of the British Possessions	the Gallon	0	6	0
——— British or Irish Spirits exported from a Duty-free Warehouse under Bond in the United Kingdom	the Gallon	0	6	0
Such Spirits not exceeding the Strength of Proof by Sykes' Hydrometer, and so in proportion for any greater or less Strength than the Strength of Proof, and for any greater or less Quantity than a Gallon.				
Sugar, viz.				
——— Muscovado	the Cwt.	0	3	0
——— Sugar Candy, White or Brown, refined Sugar or Sugar rendered by any Process equal to refined, Foreign or British	the Cwt.	0	6	0
——— Tobacco, viz.				
——— Unmanufactured	the lb.	0	2	6
——— Manufactured	the lb.	0	4	9
——— Cigars	the lb.	0	4	9
Wine	per Gallon	0	1	8

2. It

Goods on which Duties not paid not to be delivered for Consumption.

2. It shall be lawful for Her Majesty at any Time, by Order in Council, to direct that Goods liable to any Duties of Customs upon their Importation from Foreign Parts into the said Isle shall not be brought into or delivered for Consumption in the said Isle without Payment of such Duties, whether any Duty shall or shall not have been previously paid on such Goods in *England* or elsewhere.

Application of Duties.

3. The Commissioners of Her Majesty's Customs shall apply the Duties of Customs collected in the *Isle of Man* (except the necessary Charges of collecting, recovering, and accounting for the same, which Charges they are hereby authorized and directed to retain and pay out of the gross Amount collected, notwithstanding the Provisions of the Act of the Seventeenth and Eighteenth of *Victoria*, Chapter Ninety-four,) in manner following; (that is to say,) they shall thereout pay and defray the necessary Expenses attending the Government of the *Isle of Man*, and the Administration of Justice there, and other Charges incurred in the Isle which have heretofore been or may hereafter be deemed fit and proper Charges to be deducted from and paid out of the Duties of Customs collected in the *Isle of Man*, including so much (if any) of the Services which shall have been voted by the House of Commons applicable to the *Isle of Man* as the Commissioners of Her Majesty's Treasury shall from Time to Time direct: Provided that no Part of the said Duties of Customs shall be applied for or towards any of the Navy Services, except the Salaries and Expenses of the Coast Guard Service of the *Isle of Man*, and that no Part of the said Duties of Customs shall be applied for or towards any of the Army Services, except the Charge of the Volunteers of the *Isle of Man*.

Sum of 2,300*l.* made payable by 8 & 9 Vict. c. 94. s. 25. to be paid out of Duties.

4. Out of the same Duties of Customs the said Commissioners shall pay the annual Sum of Two thousand three hundred Pounds, made payable by the Act Eighth and Ninth of *Victoria*, Chapter Ninety-four, Section Twenty-five, to Her Majesty's Receiver General in the *Isle of Man*, and to be applied for the lawful Purposes of the Harbour Commissioners therein mentioned.

One Ninth of Duties to be applied in Public Improvements in Isle of Man.

5. In addition to the Payments out of the Customs Duties herein-before directed, there shall be set aside annually a Sum equal to One Ninth Part of the gross Amount of the Duties of Customs collected in the *Isle of Man*, to be applied by the Commissioners of the Treasury in effecting Improvements in the Harbours and other Public Works in the *Isle of Man*, the necessary Repairs and Improvements in the Harbours taking Priority to other Public Works; and it shall be lawful for the Court of Tynwald from Time to Time to determine what Improvements and Public Works shall be so undertaken, the Lieutenant Governor having a Veto upon such Decision; and such One Ninth Part of the said gross Amount of the Duties of Customs collected in the *Isle of Man* being in satisfaction of and in substitution for the Sum equal to One Ninth Part of the Amount derived from such Duties by the Customs Consolidation Act, 1853, Section Three hundred and fifty-five, directed to be set apart and applied as therein mentioned.

Power to Harbour Commissioners, with Consent of Treasury, to borrow Money.

6. It shall be lawful for the Harbour Commissioners of the *Isle of Man*, or the major Part of them, (of whom Her Majesty's Receiver General in the *Isle of Man* or his Deputy for the Time being shall be One,) from Time to Time, with the Approbation of the Commissioners of Her Majesty's Treasury, to borrow of or from any Commissioners, Body, or Person willing to advance the same on the Security of Two other Ninth Parts of the gross Amount of the Duties of Customs collected in the *Isle of Man*, such Sum or Sums of Money as the Court of Tynwald (with such Approbation as aforesaid) may have determined to be necessary for the Purpose of effecting Improvements in the Harbours of the *Isle of Man*; and it shall be lawful for the Court of Tynwald from Time to Time to determine what Improvements shall be so undertaken, the Lieutenant Governor having a Veto upon such Decision; and it shall be lawful for the said Harbour Commissioners, or such Majority of them as aforesaid, by any Deed or Deeds under their Hands and Seals, to charge the said Two Ninth Parts of the said gross Amount of the Duties of Customs collected in the *Isle of Man*, on the Security whereof any such Money as aforesaid might be borrowed, with the Repayment of the Principal Money and Interest according to the Terms agreed on with any Commissioners or other Body or Person by whom the respective Advance may be made; and

and the Commissioners of Her Majesty's Customs shall, in the event of any such Charge being made, pay and apply the said Two Ninth Parts of the said gross Amount, or so much thereof as shall be necessary, in Payment of such Principal and Interest accordingly.

Subject to above Charges 10,000*l.* to be paid into Her Majesty's Exchequer.

7. Subject to the Charges aforesaid the Sum of Ten thousand Pounds out of the Duties of Customs of the *Isle of Man* shall be brought and paid into the Receipt of Her Majesty's Exchequer distinctly and apart from all other Branches of the Public Revenue, and shall go and make Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*; and in case the Customs Duties of the *Isle of Man* shall not be sufficient in any Year to pay the whole of the said Ten thousand Pounds, then the Deficiency shall be added to the Ten thousand Pounds becoming due in the succeeding Year, and be payable with the like Priority, and so on from Year to Year as regards the Deficiency, if any, of the preceding Year or Years: Provided always, and be it enacted by way of Substitution for the Provisions of the *Isle of Man* Harbours Amendment Act, 1864, Section Two, that if there shall be any Deficiency in respect of the Works in that Act mentioned as proposed to be erected at *Port Erin* in the *Isle of Man*, by the Application of the Loan therein mentioned, to meet the Claims of the Public Works Loans Commissioners to Payment as such Claims fall due, then the Amount so deficient, to an Extent not exceeding One thousand six hundred Pounds in any One Year, shall be charged and paid, and deducted by the Commissioners of Her Majesty's Customs, out of the said Sum of Ten thousand Pounds before the Payment thereof into the Receipt of Her Majesty's Exchequer; and if after the Completion of the said proposed Works at *Port Erin*, it shall be found that the Harbour Dues and other Monies received and applicable to the Payments to be made to the Public Works Loans Commissioners are more than sufficient to provide for such annual Payments as they shall fall due, the Balance, after providing for such Payments, shall be applied yearly to repay any Monies which shall have been advanced out of the Surplus of Customs Revenues under the Authority of the said *Isle of Man* Harbour Amendment Act, 1864, or which shall have been advanced out of the said annual Sum of Ten thousand Pounds under the Authority of this Act, with Interest thereon respectively at the Rate of Three and a Quarter *per Centum per Annum*, from the Time of the Advance to the Time of Repayment.

Surplus (if any) of Duties to be applied to public Purposes in Isle of Man.

8. The Surplus, if any, of the Duties of Customs of the *Isle of Man*, after deducting the Sums herein-before directed or authorized to be paid or set aside thereout or charged thereon, shall be applied for such public Purposes of the *Isle of Man*, to be approved of by the Commissioners of Her Majesty's Treasury, as the Court of Tynwald shall from Time to Time determine, the Lieutenant Governor having a Veto upon such Decision.

Investment of Surplus.

9. The clear surplus Income (if any) arising from the said Duties of Customs in any Year which shall not be required for the Purposes of that Year shall be invested in such Names and on such Securities as the Commissioners of the Treasury shall from Time to Time direct, and the Sums so invested, with the Interest and Accumulations thereof, shall form a Fund to be called "The *Isle of Man* Accumulated Fund," and such Fund, or any Part thereof, shall from Time to Time be applicable for the Purposes and in the Manner in which the same would have been applicable if it had been surplus Income of the Year in which it shall be applied.

Provision for Alteration of Scale of Dues.

10. In case the Dues which under the Authority of any Act of Parliament heretofore passed may be taken from Vessels using any of the Harbours in the *Isle of Man* shall not be sufficient to keep down the Interest and Instalments of Principal payable under any Mortgage of the said Dues made under the Authority of any Act of Parliament, it shall be lawful for the Commissioners of Her Majesty's Treasury, with the Consent of the Court of Tynwald, from Time to Time to alter the Scale of Dues, but so as not to reduce the same or any of them below the Amount prescribed by any Act of Parliament; and it shall be lawful for the Commissioners of Her Majesty's Treasury, with the Consent of the Court of Tynwald, from Time to Time to revise the Constitution of the Commissioners for putting in execution the Act of the Eleventh Year of King *George* the Third, Chapter Fifty-two; and the Persons nominated or appointed or elected to be such Commissioners in pursuance of any Rules laid down by the Commissioners of the Treasury, with the Consent of the Court

Treasury, with Consent of Court of Tynwald, may revise Constitution of Commissioners.

Court of Tynwald, shall have all the Powers by the last-mentioned Act or by any other Act of Parliament given to the Commissioners nominated and appointed or elected in pursuance of the said Act of the Eleventh Year of the Reign of King *George* the Third, Chapter Fifty-two.

Annual Account of Receipt and Expenditure to be transmitted to Treasury, and laid before Parliament.

11. The Commissioners of Her Majesty's Customs shall immediately after the Thirty-first of *March* in each Year cause to be made out an Account of their Receipts and Expenditure in respect of the Duties of Customs of the *Isle of Man*, and shall transmit the same, with Books and Vouchers relating thereto, to the Commissioners for auditing Public Accounts, who shall examine the said Accounts and certify thereon as to the Correctness of the Sums therein contained as compared with the Books and Vouchers relating thereto; and the Commissioners for auditing Public Accounts shall transmit Copies of the Accounts so examined, and certify to the Commissioners of Her Majesty's Treasury, with their Report thereon in the usual Way; and such Accounts, together with the Reports of the Commissioners of Audit thereon, and together also with a Statement of the Account of "The *Isle of Man* Accumulated Fund," and of the Application of any Part thereof in the course of the preceding Year, shall be laid before the House of Commons by the Commissioners of Her Majesty's Treasury on or before the Thirtieth of *June* following if Parliament shall then be sitting, or if not then within One Week after Parliament shall be next assembled, and Copies of such Accounts, Reports, and Statements shall also be transmitted to the Lieutenant Governor of the *Isle of Man*, and shall by him be laid before the Court of Tynwald.

Saving Rights of Isle of Man.

12. Nothing in this Act contained shall prejudice or affect, or be construed in any way, directly or indirectly, to prejudice or affect, any of the Rights or Privileges legally exercised or enjoyed by the said Isle at the Time of the passing of this Act.

Short Title.

13. This Act may be cited as the "*Isle of Man* Customs, Harbours, and Public Purposes Act, 1866."

CAP. XXIV.

An Act to confirm certain Provisional Orders under "The Local Government Act, 1858," relating to the Districts of *Winchester*, *Burton-upon-Trent*, *Longton*, *Accrington*, *Preston*, *Bangor*, *Elland*, *Halstead*, *Wadsworth*, *Canterbury*, *Dartmouth*, *Dukinfield*, *Stroud*, and *Bridlington*, and for other Purposes relative to certain Districts under the said Act.

[18th *May* 1866.]

'WHEREAS the Secretary of State for the Home Department, being One of Her Majesty's Principal Secretaries of State, has, under the Provisions of the Local Government Act, 1858, duly made certain Provisional Orders which are contained in the Schedule to this Act annexed, and it is provided by the aforesaid Local Government Act that no such Orders shall be of any Validity whatever until they shall have been confirmed by Parliament; and it is expedient that the said Orders should be so confirmed, and other Provisions made with respect to certain Districts already under the Local Government Act aforesaid:'

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:

Provisional Orders in Schedule confirmed.

1. The Provisional Orders contained in the Schedule hereunto annexed shall, from and after the passing of this Act, be absolute, and be as binding and of the like Force and Effect as if the Provisions of the same had been expressly enacted in this Act.

2. The