contribute to or to be benefited by any rate which may be increased, diminished, or in any way affected by such proceeding.

Certain acts done before the passing of this Act not to be invalidated.

2. No act, matter, or thing which before the passing of this Act has been done, made, or executed by any judge prior to the passing of this Act, shall hereafter be quashed, or declared void because the same has been so made, done, or executed by any judge who may have been, as one of several ratepayers, or as one of any other class of persons, liable, in common with the others, to contribute to or to be benefited by any rate which may have been increased, diminished, or in any way affected by such act, matter, or thing.

Interpretation.

3. In this Act, if not inconsistent with the context, the following words and expressions have the meanings herein-after respectively assigned to them; that is to say,

"Judge" means—

As to England, any Judge of Her Majesty's High Court of Justice, or Her Majesty's Court of Appeal, or of any of the Superior Courts of Law or Equity in England as they existed before the constitution of Her Majesty's High Court of Justice; and

As to Ireland, any Judge of any of the Superior Courts of Law or Equity at Dublin; and

As to Scotland, any Judge of the High Court of Session; and

As to the United Kingdom, any Lord of Appeal, or Peer of Parliament, when sitting and voting in the House of Lords, upon the hearing of any matter brought before that House by way of error, or appeal from any other Court.

"Rate" means any rate, tax, duty, or assessment, whether public, general or local, and also any fund formed from the proceeds of any such rate, tax, duty, or assessment, or applicable to the same, or like purposes to which any such rate, tax, duty, or assessment might be applied.

CHAPTER 12.

An Act to apply the sum of five million nine hundred thousand pounds out of the Consolidated Fund to the service of the year ending the thirty-first day of March one thousand eight hundred and seventy-eight. [11th June 1877.]

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 making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum 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:

Issue of 5,900,000*l.* out of the Consolidated Fund for the service of the year ending 31st March 1878.

1. The Commissioners of Her Majesty's Treasury for the time being may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to Her Majesty for the service of the year ending on the thirty-first day of March one thousand eight hundred and seventy-eight, the sum of five million nine hundred thousand pounds.

Power to the Treasury to borrow.

2. The Commissioners of the Treasury may borrow from time to time on the credit of the said sum, any sum or sums not exceeding in the whole the sum of five million nine hundred thousand pounds, and shall repay the moneys so borrowed, with interest not exceeding five pounds per centum per annum, out of the growing produce of the Consolidated Fund at any period not later than the next succeeding quarter to that in which the said sums were borrowed.

Any sums so borrowed shall be placed to the credit of the account of Her Majesty's Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such fund is available.

CHAPTER 13.

An Act to grant certain Duties of Customs and Inland Revenue, and to amend the Laws relating to Customs, Inland Revenue, and Savings Banks.

[11th June 1877.]

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 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:

Short title.

1. This Act may be cited as "The Customs, Inland Revenue, and Savings Banks Act, 1877."

PART I.

Customs.

Grant of Customs duties on tea.

2. The duties of Customs now charged on tea shall continue to be levied and charged on and after the first day of August one thousand eight hundred and seventy-seven until the first day of August one thousand eight hundred and seventy-eight on importation into Great Britain or Ireland; (that is to say,)

Tea, the pound - - - - - Sixpence.

Provisions as to shipment of export goods. 39 & 40 Vict. c. 36.

3. The provisions of the one hundred and second section of "The Customs Consolidation Act, 1876," as to warehoused and drawback goods shall apply also to all other goods except so far as relates to their entry and clearance before shipment.

Time for actions against officers extended.

4. The time within which actions against officers of Customs contemplated by section two hundred and seventy-two of "The Customs Consolidation Act, 1876," may be commenced shall be and is hereby extended to two months.

Rule as to costs in Customs cases.

5. In all informations, prosecutions, suits, or proceedings at the suit of the Crown under the Customs Acts the same rule as to costs shall be observed as in suits or proceedings between subject and subject.

PART II.

Taxes.

Grant of duties of income tax.

6. There shall be charged, collected, and paid for the year commencing on the sixth day of April one thousand eight hundred and seventy-seven, in respect of all property, profits, and gains mentioned or described as chargeable in the Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, the following duties of income tax; (that is to say,)

For every twenty shillings of the annual value or amount of property, profits, and gains chargeable under Schedules (A.), (C.), (D.), or (E.) of the said Act, the duty of threepence: