40 & 41 Vict. c. 66.

Ireland, but no provision has been made for the preparation of returns applicable to Scotland:

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:

Short title, and application.

1. This Act may be cited as the Local Taxation Returns (Scotland) Act, 1881, and shall apply to Scotland only.

Clerks of local bodies to make annual returns of local taxation.

2. The clerk (or if there be no clerk the treasurer or other officer or person keeping the accounts of the receipts and expenditure) of any corporation, commission, board, trustees, or other body or persons authorised to levy or to order to be levied any compulsory rates, taxes, tolls, or dues in Scotland (other than such as are levied for the public revenue of the United Kingdom), shall once a year make a return of their receipts and expenditure of such rates, taxes, tolls, or dues to Her Majesty's Principal Secretary of State for the Home Department at such time and in such form as he may from time to time direct, and unless some other time be prescribed such returns shall be made in the month of July in each year for the annual period ending at Whitsunday immediately preceding, where the accounts are made up from Whitsunday to Whitsunday, if otherwise, then for the latest period of twelve months preceding the date of the return for which the accounts are in use to be made up. The first returns shall be made in July of the present year. The Secretary of State shall cause such returns to be abstracted, and the abstract thereof, with such further particulars as he may think proper, to be laid before Parliament.

Penalty.

3. Any clerk, treasurer, or other officer required as aforesaid to make a return under this Act who fails to make such return at the prescribed time, shall be liable to a penalty of twenty pounds, which may be recovered summarily by proceedings in the Sheriff Court or Court of Session at the instance of the Lord Advocate.

Returns not to be additional to those already required.

4. Where any annual return is now by law required to be made to the Secretary of State or to any public department, this Act shall not render necessary any other return. Provided that the Secretary of State may by his order published in the Edinburgh Gazette direct that all or any of such returns now required as aforesaid shall in future be made under this Act.

Saving for railway companies, &c.

5. This Act shall not extend to any tolls or dues taken by any railway, canal, or joint stock company as profits of their undertaking, or to any tolls or dues taken by prescription, or otherwise, as private property.

CHAPTER 7.

An Act to authorise the Secretary of State for India in Council to sell a piece of land in Charles Street, Westminster, to the Commissioners of Her Majesty's Works and Public Buildings for the Public Service.

[29th March 1881.]

28 & 29 Vict. c. 32.

WHEREAS in pursuance of the India Office Site and Approaches Act, 1865, the Secretary of State in Council of India purchased certain land, and such land is now vested in Her Majesty

her heirs and successors, for the service of the Government of India, according to the provisions of the Act of the session of the twenty-first and twenty-second years of the reign of Her present Majesty, chapter one hundred and six, intituled "An Act for the better Government of India," in this Act referred to as the India Act, 1858: 21 & 22 Vict. c. 106.

And whereas that portion of the land so purchased and vested in Her Majesty as aforesaid which is described in the schedule to this Act, and delineated on the plan deposited as in the schedule mentioned, is not required for the service of the Government of India:

And whereas the Secretary of State in Council of India has agreed to sell to the Commissioners of Her Majesty's Works and Public Buildings (in this Act referred to as the Commissioners of Works), and the Commissioners of Works have agreed to buy the said portion of land described in the schedule to this Act for the sum of sixty-eight thousand six hundred pounds, to be paid out of moneys provided by Parliament:

And whereas it is expedient to provide as herein-after appearing for carrying into effect the said sale:

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:

1. This Act may be cited as the India Office (Sale of Superfluous Land) Act, 1881. Short title.

2. As soon as the Commissioners of Works have paid into the Bank of England to the account of the Secretary of State in Council of India the sum of sixty-eight thousand six hundred pounds, the piece of land described in the schedule to this Act, and delineated on the plan deposited as in that schedule mentioned, shall be vested in the Commissioners of Works, and their successors and assigns, for all the estate and interest of Her Majesty therein, and all powers in relation to the said piece of land which, by the India Office Site and Approaches Act, 1865, are vested in Her Majesty, her heirs and successors, shall vest in the Commissioners of Works, their successors and assigns. Transfer of site in Charles Street from Indian Secretary to Commissioners of Works. 28 & 29 Vict. c. 32.

The Commissioners of Works shall hold the said piece of land for the public service in like manner as if it had been duly purchased by them under the Act of the fifteenth and sixteenth years of the reign of Her present Majesty, chapter twenty-eight, intituled "An Act to amend an Act of the fourteenth and fifteenth years " of Her present Majesty for the direction of Public Works and " Buildings, and to vest the buildings appropriated for the accom- " modation of the Supreme Court of Justice in Edinburgh in the " Commissioners of Her Majesty's Works and Public Buildings."

Provided that in the event of the sale, exchange, or lease of the said piece of land, or any part thereof, it shall not be necessary for the person who purchases or takes the same in exchange or lease to ascertain that the direction of the Commissioners of Her Majesty's Treasury has been given to such purchase, exchange, or lease.

The receipt of one of Her Majesty's Principal Secretaries of State for the above- mentioned sum shall be recorded at the Queen's Remembrancer's Office among the records of the High Court of Justice, and shall be conclusive evidence to any purchaser that the above sum was duly paid, and that the land became under this Act vested in the Commissioners of Works.

Land to continue subject to land tax.

3. Such portion of the piece of land described in the schedule to this Act as, at the time of the passing of this Act, is subject to land tax, shall continue liable thereto until duly discharged, but shall not be assessed to the land tax at a higher value than that at which such land was assessed at the time at which it was purchased in pursuance of the India Office Site and Approaches Act, 1865.

Exemption from operation of 18 & 19 Vict. c. 122.

4. All buildings erected on the land mentioned in the schedule to this Act by or under the direction of the Commissioners of Works shall be exempt from the operation of the Metropolitan Buildings Act, 1855, and any Act amending the same, whether passed before or after the passing of this Act, except so far as any future Act expressly negatives this section.

Disposition of moneys received for purchase. 21 & 22 Vict. c. 106.

5. All moneys received by the Secretary of State in Council of India in pursuance of this Act shall be applied as other moneys received from the sale of land vested in Her Majesty for the service of the Government of India under the India Act, 1858, are by law applicable.

SCHEDULE.

All the piece of land, containing twenty-seven thousand four hundred and forty square feet, or thereabouts, situate in the parish of St. Margaret, in the city of Westminster, and abutting on the north on Charles Street, on the west on Delahay Street, on the south on Gardener's Lane, and on the east on land belonging to the Commissioners of Works, as the same land is delineated on a plan signed by the Right Honourable George John Shaw Lefevre, First Commissioner of Her Majesty's Works and Public Buildings, and by the Right Honourable Spencer Compton Cavendish, commonly called the Marquis of Hartington, one of Her Majesty's Principal Secretaries of State, and deposited at the Queen's Remembrancer's Office among the records of Her Majesty's High Court of Justice, and coloured red on the said plan.

CHAPTER 8.

An Act to apply certain Sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March one thousand eight hundred and eighty, one thousand eight hundred and eighty-one, and one thousand eight hundred and eighty-two.

[29th March 1881.]

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