Application to Scotland.

10. In the application of this Act to Scotland a reference to the Secretary for Scotland shall be substituted for a reference to the Local Government Board, a reference to the road authority of any county or burgh for a reference to the council of a county or county borough, and a reference to sub-section (4) of section three of the Locomotives Amendment (Scotland) Act, 1878, for a reference to sub-section (4) of section twenty-eight of the Highways and Locomotives Amendment Act, 1878. 41 & 42 Vict. c. 58.

Application to Ireland.

11. In the application of this Act to Ireland a reference to the Local Government Board for Ireland shall be substituted for a reference to the Local Government Board, and a reference to the council of a county shall be construed in an urban sanitary district under the Public Health (Ireland) Act, 1878, as a reference to the urban sanitary authority, and elsewhere as a reference to the grand jury. 41 & 42 Vict. c. 52.

Short title and commencement.

12. This Act may be cited as the Locomotives on Highways Act, 1896, and shall come into operation on the expiration of three months from the passing thereof.

SCHEDULE.

ENACTMENTS WHICH ARE NOT TO APPLY TO LIGHT LOCOMOTIVES.

The Locomotives Act, 1861 (24 & 25 Vict. c. 70.) except so much of section one as relates to tolls on locomotives, and sections seven and thirteen.
Section forty-one of the Thames Embankment Act, 1862 (25 & 26 Vict. c. 93.)
The Locomotives Act, 1865 (28 & 29 Vict. c. 83.)
The Locomotives Amendment (Scotland) Act, 1878 (41 & 42 Vict. c. 58.)
Part II. of the Highways and Locomotives (Amendment) Act, 1878 (41 & 42 Vict. c. 77.)
Section six of the Public Health (Ireland) Amendment Act, 1879 (42 & 43 Vict. c. 57.)

CHAPTER 37.

An Act to amend the Law with respect to the Classification of Lands and Heritages for purposes of Rating in Scotland, for the Relief of the Occupiers of Agricultural Lands and Heritages, for the creation of a Fund for the Improvement of Congested Districts in the Highlands and Islands, and for Relief from the Payment of the Land Tax in Burghs in Scotland. [14th August 1896.]

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:

Classification of agricultural lands and heritages for purposes of occupiers' rates.

1. As from the fifteenth day of May next after the passing of this Act, and during the continuance thereof, the annual value of all agricultural lands and heritages in Scotland—

(1) shall for the purpose of the occupiers' consolidated rate leviable by county councils, including the portion thereof leviable under the Public Health (Scotland) Acts, be held to be the nearest aggregate sum of pounds sterling to three-eighths of the annual value thereof as appearing on the valuation roll; and

(2) shall for the purpose of the occupiers' share of the poor rate, the school rate, and the other rates leviable by parish councils, be held to be the nearest aggregate sum of pounds sterling to three-eighths of the annual value thereof as appearing on the valuation roll, subject to the deductions in pursuance of section thirty-seven of the Poor Law (Scotland) Act, 1845.

8 & 9 Vict. c. 83.

Provided that where lands and heritages are classified in terms of section thirty-six of the Poor Law (Scotland) Act, 1845, if it shall be certified by the Secretary for Scotland that the rates leviable on the occupiers of agricultural lands and heritages in pursuance of the classification are less than, or as nearly as may be the same as, the rates which would without classification be leviable on such occupiers in terms of this Act, such classification (herein-after termed a certified classification) shall have effect, and sub-section (2) shall not apply.

The expression "agricultural lands and heritages" means any lands and heritages used for agricultural or pastoral purposes only, or as market gardens, orchards, or allotments, but does not include woodlands or land occupied together with a house as a park, garden, or pleasure ground, or any land kept or preserved mainly or exclusively for sporting purposes. Provided that if any question shall arise as to the lands and heritages falling within the foregoing definition it shall be determined summarily by the sheriff, whose decision shall be final.

The expression "parish council" includes school board where a school rate is levied directly by a school board.

Ascertainment of basis of distribution of grant in respect of reduction of occupiers' rates on agricultural lands and heritages.

2.—(1.) The Secretary for Scotland shall ascertain and certify the amount which is to be taken as having been raised during the local financial year ending the fifteenth day of May, one thousand eight hundred and ninety-six, by each rating authority by each rate to which this Act applies, and the portion of such amount which represents the occupiers' share of such rate in each rateable area.

(2.) The Secretary for Scotland shall ascertain and certify the valuation of each rateable area to which this Act applies for the said year, and the portion of such valuation which represents the valuation of agricultural lands and heritages.

(3.) That part of the occupiers' share of each rate which represents the proportion borne by the valuation of agricultural lands and heritages in the rateable area to the whole valuation of the rateable area shall to the extent of five-eighths thereof, ascertained and certified by the Secretary for Scotland, be the amount regulating

the distribution of the balance of moneys herein-after mentioned in respect of that rate.

(4.) The Secretary for Scotland may in case of error amend, or for the purpose of meeting any alteration in an area or authority to which a certificate relates may vary, a certificate under this Act, and any such amendment or variation shall have effect from the date of the original certificate, or any later date fixed by the said Secretary, but, save as in this section provided, a certificate shall be final and binding on all persons.

Payment to Local Taxation (Scotland) Account.

3.—(1.) During the continuance of this Act, the Commissioners of Inland Revenue, in such manner, by such payments, and under such regulations as the Treasury may direct, shall pay to the Local Taxation (Scotland) Account, out of the proceeds of the estate duty derived in Scotland from personal property, such sums as may be ascertained by the Treasury to be equal to eleven eightieth parts of the sums payable under the Agricultural Rates Act, 1896, to the Local Taxation Account therein mentioned. 59 & 60 Vict. c. 16.

(2.) The first payment under this section shall be made during the six months ending on the thirty-first day of March next after the passing of this Act, so as to make up a half-yearly payment to meet the payments out of the Local Taxation (Scotland) Account which may be made during the six ensuing months.

Application of payment to Local Taxation (Scotland) Account.

4. The sums paid to the Local Taxation (Scotland) Account under this Act in respect of any financial year shall be applied by or under the direction of the Secretary for Scotland in manner following (that is to say):—

(1.) In paying to the Commissioners of Inland Revenue the sums payable during that year for land tax by royal burghs and burghs of barony or regality in Scotland; and in paying to any burgh a sum equal to the annual amount of the land tax redeemed by such burgh; and

(2.) In transferring to an authority to be hereafter determined by Act of Parliament the sum of fifteen thousand pounds for the improvement of congested districts in the Highlands and Islands of Scotland, such sum to be applied as may be provided in the said Act, and until so applied to remain to the credit of the Local Taxation (Scotland) Account; and

(3.) In distributing the balance among county councils and parish councils in Scotland in proportion to the amounts ascertained and certified as herein-before provided for the purpose of regulating such distribution.

(4.) Every sum paid or payable under this Act out of the Local Taxation (Scotland) Account to any authority in respect of any rate shall for all purposes be deemed to have been raised or to be raiseable from occupiers by the said rate.

Certain enactments, &c. to have no effect during continuance of this Act.

5. As from the fifteenth day of May next after the passing of this Act, and during the continuance thereof, section thirty-six of the Poor Law (Scotland) Act, 1845, the Poor Law (Scotland) (No. 2) Act, 1861, and all enactments which require assessments leviable by county councils under the Public Health (Scotland)

8 & 9 Vict. c. 83. 24 & 25 Vict. c. 37.

Acts to be levied in like manner as the assessment for the relief of the poor, and all classifications other than certified classifications and all established usages under the provisions of section thirty-five of the Poor Law (Scotland) Act, 1845, shall have no force or effect.

Provided that, notwithstanding the provisions of this Act, a parish council shall have power (1) to alter any classification so far as necessary to enable it to become a certified classification, or (2) to abandon any certified classification.

As to holdings in crofting parishes.

6. In the case of any holding in a crofting parish, the Crofters Commission in fixing a fair rent for such holding shall not be entitled to take into account the relief effected by this Act from a proportion of the consolidated rate, poor rate, and other rates before mentioned.

Short title.

7. This Act may be cited as the Agricultural Rates, Congested Districts, and Burgh Land Tax Relief (Scotland) Act, 1896.

Continuance of Act.

8. This Act shall continue in force for five years after the thirty-first day of March next after the passing thereof, and no longer, unless continued by Parliament.

CHAPTER 38.

An Act to make provision for the Construction of a Railway in Africa, from Mombasa to the Victoria Nyanza, through the Protectorates of Zanzibar, British East Africa, and Uganda. [14th August 1896.]

WHEREAS it is expedient to provide for the construction of a railway (in this Act called the Uganda Railway) from Mombasa on the east coast of Africa to the Victoria Nyanza through the protectorates of Zanzibar, British East Africa, and Uganda, at an estimated cost, exclusive of the expenditure authorised by the Appropriation Act, 1895, session two, of three million pounds:

59 Vict. c. 6.

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:

Issue of money out of Consolidated Fund for purposes of Act.

1.—(1.) The Treasury shall issue out of the Consolidated Fund or the growing produce thereof such sums not exceeding in the whole the sum of three million pounds as may be required by a Secretary of State for defraying the costs of the construction of the Uganda Railway, whether incurred before or after the passing of this Act.

(2.) Before any money is issued under this section, the Secretary of State shall submit to the Treasury an estimate, with such details as may be required by them, of the expenditure and period for and within which it is proposed to expend that money.

Borrowing for purposes of Act and

2.—(1.) The Treasury may, if they think fit, at any time for the purpose of providing money for the issue of sums out of the