# CHAPTER 41.

An Act for paying to the Local Taxation (Ireland) Account a Share of the Estate Duty. [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:

Payment to Local Taxation (Ireland) Account of share of estate duty.
51 & 52 Vict. c. 60.
59 & 60 Vict. c. 16.

**1.**—(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 (Ireland) Account, within the meaning of the Probate Duties (Scotland and Ireland) Act, 1888, out of the proceeds of the estate duty derived in Ireland from personal property such sums as may be ascertained by the Treasury to be equal to nine eightieth parts of the sum payable under the Agricultural Land Rating Act, 1896, to the Local Taxation Account therein mentioned.

(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 applicable during the six ensuing months.

Distribution of share of estate duty grant.

**2.** All sums payable under this Act to the Local Taxation (Ireland) Account shall be distributed in manner hereafter to be provided by Parliament.

Short title.

**3.** This Act may be cited as the Local Taxation (Ireland) Estate Duty Act, 1896.

Continuance of Act.

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

# CHAPTER 42.

An Act to grant Moneys for the purpose of certain Local Loans, and for other purposes relating to Local Loans. [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:

Grants for public works.

**1.**—(1.) For the purpose of local loans there may be issued by the National Debt Commissioners the following sums, namely—

(*a.*) For the purpose of loans by the Public Works Loan Commissioners, any sum or sums not exceeding in the whole the sum of one million five hundred thousand pounds;