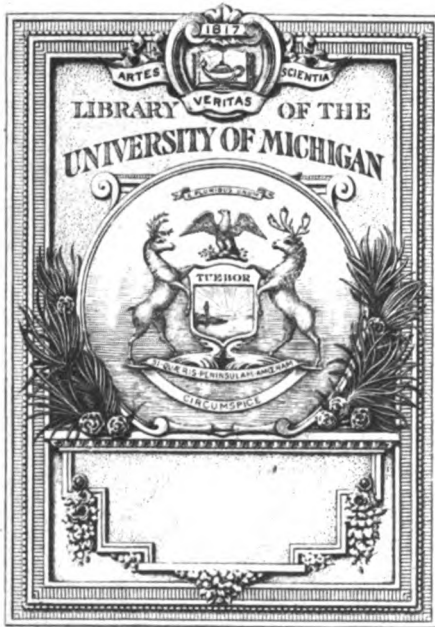


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THE
PUBLIC GENERAL ACTS
and the
Church Assembly Measures
of
1940

Being those which received the Royal Assent
in the
Third, Fourth and Fifth Years of the Reign of
His Majesty

King George The Sixth

In the Fifth and Part of the Sixth Session
of the Thirty-Seventh Parliament of the
United Kingdom of Great Britain and Northern Ireland

with

Tables of the Short Titles and of
The Effect of Legislation
and an Index



LONDON

Printed by SIR WILLIAM RICHARD CODLING, C.B., C.V.O., C.B.E.,
Controller of His Majesty's Stationery Office
and
King's Printer of Acts of Parliament.

To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:
York House, Kingsway, London, W.C.2; 120 George Street, Edinburgh 2;
39-41 King Street, Manchester 2; 1 St. Andrew's Crescent, Cardiff;
80 Chichester Street, Belfast;
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1941

Price 8s. 6d. net

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T H E
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3 & 4 G E O . 6 .

CHAPTER 3.

An Act to extend the power of the Treasury to make rules under subsection (2) of section two of the National Loans Act, 1939.

[23rd January 1940.]

BE it enacted by the King'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.—(1) The power of the Treasury to make rules under subsection (2) of section two of the National Loans Act, 1939, with respect to the exchange of securities in pursuance of any arrangement made by them shall include, and be deemed always to have included, power to make provision by the rules, in a case where the arrangement includes an offer of securities to be created under the said Act in exchange for securities that are to be redeemed,—

Rules as to conversion of securities. 2 & 3 Geo. 6. c. 117.

- (a) for requiring holders of the securities that are to be redeemed desiring to receive repayment in cash in respect of their holdings on the date fixed for the redemption thereof to make an application in that behalf in accordance with the rules; and
- (b) for securing that, if no such application is made with respect to any such securities within such period as may be provided in the rules, the holder thereof shall be deemed, subject to the provisions of the rules, to have accepted the offer.

A

(2) The said power shall also include, and be deemed always to have included, power to specify by the rules the persons by whom an application accepting an offer of exchange of securities, or such an application as is mentioned in the preceding subsection, may be made in cases where—

- (a) any holder of securities that may be exchanged has died, or is outside the United Kingdom, or is of unsound mind, or is an infant, or is otherwise under disability; or
- (b) a notice in lieu of distringas is in force with respect to a holding.

Short title,
construction
and citation.

2.—(1) This Act may be cited as the National Loans Act, 1940.

(2) This Act and the National Loans Act, 1939, shall be construed as one and may be cited together as the National Loans Acts, 1939 and 1940.

CHAPTER 4.

An Act to provide for the disposal of the balances of certain banking accounts representing sums lent or given by His Majesty's Government in the United Kingdom to the Government of the Czecho-Slovak Republic. [31st January 1940.]

WHEREAS the Bank of England, at the request of His Majesty's Government in the United Kingdom, advanced sums amounting to ten million pounds to the National Bank of Czecho-Slovakia by way of opening an account (hereafter in this Act referred to as "the Bank of England loan account") in the name of that bank and crediting thereto the said sums :

2 & 3 Geo. 6.
c. 6.

And whereas in pursuance of section one of the Czecho-Slovakia (Financial Assistance) Act, 1939, the Treasury repaid to the Bank of England the sums advanced by them as aforesaid :

And whereas by Article 1 of the agreement set out in the First Schedule to the said Act (hereafter in this Act referred to as the "Financial Assistance agreement")

it was agreed that the Government of the Czecho-Slovak Republic would regard the sums so repaid to the Bank of England as having been advanced to them by His Majesty's Government in the United Kingdom :

And whereas by Article 2 of the Financial Assistance agreement it was agreed that His Majesty's Government in the United Kingdom would grant as a gift to the Government of the Czecho-Slovak Republic the sum of four million pounds by releasing the said Government from any liability in respect of that sum under Article 1 of the said agreement, and that the sum of four million pounds should be paid by the Government of the Czecho-Slovak Republic into a special account and disbursed in accordance with the arrangements agreed between the two Governments :

And whereas the sum of five hundred thousand pounds was paid on behalf of the Government of the Czecho-Slovak Republic into an account (hereafter in this Act referred to as " the Lloyds Bank gift account ") opened by Lloyds Bank Limited in the name of the National Bank of Czecho-Slovakia to assist the emigration of refugees from Czecho-Slovakia to Palestine, and certain other sums were disbursed on behalf of the said Government for the relief of refugees from Czecho-Slovakia :

And whereas His Majesty's Government in the United Kingdom agreed that the said sum of five hundred thousand pounds and the other sums disbursed on behalf of the Government of the Czecho-Slovak Republic as aforesaid should be treated as having been paid into the special account mentioned in Article 2 of the Financial Assistance agreement :

And whereas in accordance with the arrangements mentioned in the said Article 2 the special account therein mentioned (hereafter in this Act referred to as " the Bank of England gift account ") was opened by the Bank of England in the name of the National Bank of Czecho-Slovakia and the sum of four million pounds, less the sums to be treated as aforesaid as having been paid into the said account, was transferred to that account from the Bank of England loan account to be applied for the relief of refugees from Czecho-Slovakia :

2 & 3 Geo. 6.
c. 11.

And whereas under the Czecho-Slovakia (Restrictions on Banking Accounts &c.) Act, 1939, it became unlawful to make any payment out of any of the said accounts without the consent in writing of the Treasury or some person authorised by the Treasury for the purpose, and such consent has not been given :

And whereas, by a deed made on the twenty-first day of July nineteen hundred and thirty-nine between the Secretary of State, the Treasury and certain other persons therein referred to as "the trustees", a trust (hereafter in this Act referred to as "the Czecho-Slovak Refugee Trust") was established for the purpose of assisting the emigration and settlement of refugees from the territory which before the first day of October nineteen hundred and thirty-eight belonged to the Czecho-Slovak Republic :

And whereas money has from time to time been advanced out of moneys provided by Parliament to the trustees of the said trust for the purposes thereof :

And whereas it is expedient that the sums standing to the credit of the Bank of England loan account, the Bank of England gift account and the Lloyds Bank gift account shall be disposed of as hereinafter provided :

Now, therefore, be it enacted by the King'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 the
Treasury of
balances
of loan
and gift
accounts.

1.—(1) The sums standing to the credit of the Bank of England loan account and the Bank of England gift account shall be paid by the Bank of England to the Treasury on demand, and thereupon the Bank of England shall be discharged from all liability to any person in respect of the said sums.

(2) The sums standing to the credit of the Lloyds Bank gift account shall be paid by Lloyds Bank Limited to the Treasury on demand, and thereupon Lloyds Bank Limited shall be discharged from all liability to any person in respect of the said sums.

Application
of balance
of loan
account.

2.—(1) The sum standing to the credit of the Bank of England loan account, when received by the Treasury, shall be paid by them into a fund which shall be called

the Czecho-Slovak Financial Claims Fund and shall be under the control of the Treasury.

(2) The moneys paid into the said fund shall be applied, subject to and in accordance with the provisions of an order made by the Treasury under this section, in or towards satisfying obligations to which the order is expressed to apply, being obligations incurred before the fifteenth day of March nineteen hundred and thirty-nine by the Government of the Czecho-Slovak Republic or persons who on that date were resident or carrying on business in the territories of that Republic or incorporated under the law thereof:

Provided that any expenses incurred by or on behalf of the Treasury in carrying any such order into effect shall be paid out of the said fund.

(3) Any sums received by the Treasury in respect of the satisfaction of any such obligation shall be paid into the said fund.

(4) Any order made under this section may be revoked or varied by a subsequent order made by the Treasury.

(5) No order shall be made under this section unless a draft thereof has been laid before Parliament and each House of Parliament has resolved that the draft be approved.

3.—(1) The sums standing to the credit of the Bank of England gift account and Lloyds Bank gift account, when received by the Treasury, shall be disposed of by them in accordance with the provisions of this section. Application of balance of gift accounts.

(2) So much of the said sums as is equal to the amount of the money advanced as aforesaid out of moneys provided by Parliament to the trustees of the Czecho-Slovak Refugee Trust shall be treated as having been repaid by the said trustees, and accordingly shall be paid into the Exchequer.

(3) The remainder of the said sums shall be paid into a fund which shall be called the Czecho-Slovak Refugee Fund and shall be under the control of the Treasury.

(4) The Treasury shall from time to time issue to the said trustees out of the moneys so paid into the

said fund such sums as are shown to the satisfaction of the Treasury to be required for the purposes of the said trust.

Accounts of funds.

4. The Treasury shall prepare accounts of the sums received into and paid out of the Czecho-Slovak Financial Claims Fund and the Czecho-Slovak Refugee Fund respectively in each financial year, and shall on or before the thirtieth day of November in each year transmit the said accounts to the Comptroller and Auditor General, who shall examine and certify the accounts and lay copies thereof, together with his report thereon, before Parliament.

Short title.

5. This Act may be cited as the Czecho-Slovakia (*Financial Claims and Refugees*) Act, 1940.

CHAPTER 5.

India and Burma (Miscellaneous Amendments) Act, 1940.

ARRANGEMENT OF SECTIONS.

Provisions applicable only to India.

Section.

1. Amendment of the provisions as to taxes on income and corporation tax.
2. Taxes on professions, trades, callings and employments.
3. Amendments as to certain items in Legislative Lists.
4. Amendments of ss. 88, 89 and 90.
5. Power to appoint acting puisne judges of the Federal Court.
6. Amendment of s. 219 (1).
7. Amendment of Legislative Lists with respect to universities.
8. Amendment of definition of "Indian State".
9. Amendment of s. 262.
10. Provisions as to family pension funds.
11. Confirmation of appointments to India Office staff and staff of Auditor of Indian Home Accounts.
12. Provisions as to pensions of home civil servants appointed to offices in India.

Provisions applicable only to Burma.

13. Eligibility for office under the Crown in Burma of persons who are not British subjects.
14. Provisions as to pensions of home civil servants appointed to offices in Burma.

Provisions applicable only to Burma—continued.

Section.

15. Amendment of s. 134 of Government of Burma Act, 1935.
16. Application of Naval Discipline Act to Burma naval forces.

General.

17. Supplemental.
18. Short title.
Schedule.

An Act to amend the Government of India Act, 1935, and the Government of Burma Act, 1935, in certain respects, and to make a consequential amendment in the Naval Discipline Act; and for purposes connected with the matters aforesaid.

[31st January 1940.]

BE it enacted by the King'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:—

Provisions applicable only to India.

1.—(1) In subsection (2) of section three hundred and eleven of the Government of India Act, 1935 (hereafter in this Act referred to as "the principal Act") for the definition of "corporation tax" there shall be substituted the following definition:—

" 'corporation tax' means any tax on income, so far as that tax is payable by companies and is a tax in the case of which the following conditions are fulfilled:—

(a) that it is not chargeable in respect of agricultural income;

(b) that no deduction in respect of the tax paid by companies is, by any enactments which may apply to the tax, authorised to be made from dividends payable by the companies to individuals;

(c) that no provision exists for taking the tax so paid into account in computing for the purposes of Indian income-tax the total income of individuals receiving such dividends, or in computing the Indian income-tax payable by, or refundable to, such individuals; "

Amendment of the provisions as to taxes on income and corporation tax.
26 Geo. 5. & 1 Edw. 8. c. 2.

and after the definition of "taxation," there shall be inserted the following definition:—

" 'tax on income' includes a tax in the nature of an excess profits tax; "

(2) At the end of subsection (1) of section one hundred and thirty-eight of the principal Act (which provides for the distribution to Provinces and Federated States of the proceeds of Federal taxes on income after deducting proceeds attributable to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments) there shall be inserted the following paragraph:—

" For the purposes of this subsection, in each financial year one per cent., or such other percentage as may be prescribed, of so much of the net proceeds of taxes on income as does not represent the net proceeds of taxes payable in respect of Federal emoluments shall be deemed to represent proceeds attributable to Chief Commissioners' Provinces."

(3) In subsection (2) of the said section one hundred and thirty-eight (which relates to the retention by the Federation of moneys assigned by that section to Provinces and States), after the words "such sum as may be prescribed" there shall be inserted the words "or, if it is so prescribed, the whole of those moneys".

Taxes on professions, trades, callings and employments.

2.—(1) After section one hundred and forty-two of the principal Act there shall be inserted the following section:—

" 142A.—(1) Notwithstanding anything in section one hundred of this Act, no Provincial law relating to taxes for the benefit of a Province or of a municipality, district board, local board or other local authority therein in respect of professions, trades, callings or employments shall be invalid on the ground that it relates to a tax on income.

(2) The total amount payable in respect of any one person to the Province or to any one municipality, district board, local board, or other local authority in the Province by way of taxes on professions, trades, callings and employments shall not, after the thirty-first day of March nineteen

hundred and thirty-nine, exceed fifty rupees per annum :

Provided that, if in the financial year ending with that date there was in force in the case of any Province or any such municipality, board or authority a tax on professions, trades, callings or employments the rate, or the maximum rate, of which exceeded fifty rupees per annum, the preceding provisions of this subsection shall, unless for the time being provision to the contrary is made by a law of the Federal Legislature, have effect in relation to that Province, municipality, board or authority as if for the reference to fifty rupees per annum there were substituted a reference to that rate or maximum rate, or such lower rate, if any, (being a rate greater than fifty rupees per annum) as may for the time being be fixed by a law of the Federal Legislature; and any law of the Federal Legislature made for any of the purposes of this proviso may be made either generally or in relation to any specified Provinces, municipalities, boards or authorities.

(3) The fact that the Provincial Legislature has power to make laws as aforesaid with respect to taxes on professions, trades, callings and employments shall not be construed as limiting, in relation to professions, trades, callings and employments, the generality of the entry in the Federal Legislative List relating to taxes on income."

(2) After paragraph 54 of the Federal Legislative List there shall be inserted the following paragraph :—

" 54A. The matters specified in the proviso to subsection (2) of section one hundred and forty-two A of this Act as matters with respect to which provision may be made by laws of the Federal Legislature."

(3) For paragraph 46 of the Provincial Legislative List there shall be substituted the following paragraph :—

" 46. Taxes on professions, trades, callings and employments, subject, however, to the provisions of section one hundred and forty-two A of this Act."

Amend-
ments as
to certain
items in
Legislative
Lists.

3.—(1) In paragraph 2 of the Federal Legislative List after the words “local self-government in cantonment areas (not being cantonment areas of Indian State troops)” there shall be inserted the words “the constitution and powers within such areas of cantonment authorities”.

(2) After paragraph 48 of the Provincial Legislative List there shall be inserted the following paragraphs:—

“48A. Taxes on vehicles suitable for use on roads, whether mechanically propelled or not, including tramcars.

48B. Taxes on the consumption or sale of electricity, subject, however, to the provisions of section one hundred and fifty-four A of this Act.”

(3) After section one hundred and fifty-four of the principal Act there shall be inserted the following section—

“Exemp- 154A. Save in so far as any Federal law
tions from may otherwise provide, no Provincial law or law
taxes on of a Federated State shall impose, or authorise
electricity. the imposition of, a tax on the consumption
or sale of electricity (whether produced by a
Government or other persons) which is—

(a) consumed by the Federal Government, or sold to the Federal Government for consumption by that Government; or

(b) consumed in the construction, maintenance or operation of a Federal Railway by the Federal Railway Authority or a railway company operating that Railway, or sold to that Authority or any such railway company for consumption in the construction, maintenance or operation of a Federal Railway;

and any such law imposing, or authorising the imposition of, a tax on the sale of electricity shall secure that the price of electricity sold to the Federal Government for consumption by that Government, or to the Federal Railway Authority or any such railway company as aforesaid for consumption in the construction, maintenance or operation of a Federal Railway, shall be less by the amount of the tax than the price charged to other consumers of a substantial quantity of electricity.”

4.—(1) At the end of subsection (3) of section eighty-eight of the principal Act there shall be inserted the following proviso :—

amend-
ments of
ss. 88, 89
and 90.

“ Provided that, for the purposes of the provisions of this Act relating to the effect of an Act of a Provincial Legislature which is repugnant to an Act of the Federal Legislature or an existing Indian Law with respect to a matter enumerated in the Concurrent Legislative List, an ordinance promulgated under this section in pursuance of instructions from the Governor-General, acting in his discretion, shall be deemed to be an Act of the Provincial Legislature which has been reserved for the consideration of the Governor-General and assented to by him.”

(2) For the proviso to subsection (1) of the said section eighty-eight there shall be substituted the following proviso :—

“ Provided that the Governor—

(a) shall exercise his individual judgment as respects the promulgation of any ordinance under this section, if—

(i) a Bill containing the same provisions would under this Act have required his or the Governor-General's previous sanction to the introduction thereof into the Legislature; or

(ii) an Act of the Provincial Legislature containing the same provisions would under this Act have been invalid unless, having been reserved for the consideration of the Governor-General or for the signification of His Majesty's pleasure, it had received the assent of the Governor-General or of His Majesty; and

(b) shall not without instructions from the Governor-General, acting in his discretion, promulgate any such ordinance if—

(i) a Bill containing the same provisions would under this Act have required

the Governor-General's previous sanction for the introduction thereof into the Legislature; or

(ii) he would have deemed it necessary to reserve a Bill containing the same provisions for the consideration of the Governor-General; or

(iii) an Act of the Provincial Legislature containing the same provisions would under this Act have been invalid unless, having been reserved for the consideration of the Governor-General or for the signification of His Majesty's pleasure, it had received the assent of the Governor-General or of His Majesty."

(3) In the proviso to subsection (4) of section eighty-nine, and the proviso to subsection (3) of section ninety, of the principal Act, after the words "repugnant to an Act of the Federal Legislature" there shall be inserted the words "or an existing Indian Law with respect to a matter enumerated in the Concurrent Legislative List."

5. At the end of section two hundred and two of the principal Act there shall be inserted the following subsection:—

"(2) If the office of any other judge of the Federal Court becomes vacant, or if any such judge is appointed to act temporarily as Chief Justice of India or is by reason of absence, or for any other reason, unable to perform the duties of his office, the Governor-General may in his discretion appoint a judge of a High Court who is duly qualified for appointment as a judge of the Federal Court to act temporarily as a judge of that court, and the person so appointed shall, unless the Governor-General in his discretion thinks fit to revoke his appointment, be deemed to be a judge of the Federal Court until some person appointed by His Majesty to the vacant office has entered on the duties thereof, or until the permanent judge has resumed his duties."

Power to
appoint
acting
puisne
judges of
the
Federal
Court.

6. For the proviso to subsection (1) of section two hundred and nineteen of the principal Act (which enumerates the Courts in British India which are to be deemed to be High Courts for the purpose of that Act) there shall be substituted the following proviso,—

Amendment
of s. 219 (1).

“ Provided that, if provision has been made, whether before or after the commencement of Part III of this Act—

(a) by His Majesty by Letters Patent for the establishment of a High Court to replace any Court or Courts mentioned in this subsection; or

(b) by the appropriate Legislature in India for the establishment of a Chief Court to replace the Judicial Commissioner's Court in the North West Frontier Province, or the Judicial Commissioner's Court in Sind,

then, as from the establishment of the new court, this section shall have effect as if the new court were mentioned therein in lieu of the court or courts so replaced.”

7.—(1) For paragraph 17 of the Provincial Legislative List there shall be substituted the following paragraph :—

Amend-
ment of
Legislative
Lists with
respect to
universities.

“ 17. Education, including Universities other than those specified in paragraph 13 of List I.”

(2) The Federal Legislature shall not by virtue of paragraph 33 of the Federal Legislative List (which relates to corporations and, in particular, to corporations, whether trading or not, with objects not confined to one unit), and the Provincial Legislature shall not by virtue of paragraph 33 of the Provincial Legislative List (which relates to other corporations) have power to make any law with respect to universities, and accordingly—

(a) at the end of the first of those paragraphs, there shall be added the words “ but not including Universities ”; and

(b) in the second of those paragraphs, for the words “other than corporations specified in List I” there shall be substituted the words “not being corporations specified in List I or Universities”.

(3) This section shall come into operation on the first day of April nineteen hundred and forty.

Amend-
ment of
definition of
“Indian
State.”

8. In subsection (1) of section three hundred and eleven of the principal Act for the definition of “Indian State” there shall be substituted the following definition:—

“ ‘Indian State’ means any territory, not being part of British India, which His Majesty recognises as being such a State, whether described as a State, an Estate, a Jagir or otherwise; ”.

Amend-
ment of
s. 262.

9. As from the first day of April nineteen hundred and forty the following amendments shall be made in section two hundred and sixty-two of the principal Act (which relates to the eligibility for office of persons who are not British subjects):—

(a) in subsections (1) and (2), for the words “any subject of a specified Indian State” there shall, in both places, be substituted the words “the subjects, or any named subject, of a specified Indian State”; for the words “any native of a specified tribal area or territory adjacent to India” there shall, in both places, be substituted the words “the natives, or any named native, of a specified tribal area or territory adjacent to India”, and the words “being an office specified in the declaration” shall, in both places, be omitted;

(b) in subsection (4), after the words “Provided that” there shall be inserted the following paragraph:—

“(a) a person who at the end of March nineteen hundred and forty is in the permanent service of the Crown in India shall not be ineligible to hold any office under the Crown in India by reason that he is not a British subject; and

(b) ”.

10.—(1) In subsection (2) of section two hundred and seventy-three of the principal Act (which relates to family pension funds)—

Provisions
as to family
pension
funds.

- (a) for the words “ the balance in the hands of the Governor-General on the thirty-first day of March next following the passing of this Act ” there shall be substituted the words “ the balance in the hands of the Secretary of State in Council on the thirty-first day of March nineteen hundred and thirty-seven ” ;
- (b) for the words “ three years ”, in both places where those words occur, there shall be substituted the words “ two years ” ;

and in subsection (3) of the said section for the words “ the Governor-General ” there shall be substituted the words “ the Secretary of State in Council.”

(2) The Government of India (Family Pension Funds) Order, 1936, shall have effect and be deemed always to have had effect as if, in paragraphs ten, sixteen, twenty-two and twenty-five thereof, for the words “ nineteen hundred and thirty-six ” there were substituted the words “ nineteen hundred and thirty-seven.”

11. After section two hundred and eighty-four of the principal Act there shall be inserted the following section :—

Confirma-
tion of
appoint-
ments to
India
Office staff
and staff of
Auditor
of Indian
Home
Accounts.

“ 284A.—(1) Any appointments which the Secretary of State in Council has purported to make to his permanent establishment before the commencement of Part III of this Act, and any increases which he has purported to make in the salaries of persons on that establishment, shall for all purposes be deemed to have been validly made notwithstanding that the making thereof was not sanctioned by an Order of His Majesty in Council as provided by section seventeen of the Government of India Act.

(2) Any appointments which the Auditor of the accounts of the Secretary of State in Council has purported to make to his staff before the commencement of the said Part III shall be deemed to have been validly made notwithstanding that the making thereof was not authorised by

such a warrant of His Majesty as is mentioned in section twenty-seven of the Government of India Act, and all salaries paid to any person on the said Auditor's staff shall be deemed to have been duly paid notwithstanding that they were not so authorised."

Provisions
as to pen-
sions of
home civil
servants
appointed
to offices in
India.
50 & 51 Vict.
c. 67.

12. After section three hundred and five of the principal Act there shall be inserted the following section :—

" 305A.—(1) Where a civil servant, as defined by section twelve of the Superannuation Act, 1887, is appointed by His Majesty or by the Governor-General in his discretion to any office under the Crown in India, the Secretary of State may direct that his service in that office shall qualify for the grant of a pension or gratuity as if it were service rendered in the office held by him as a civil servant immediately before his appointment to service in India, and there shall be paid to, or in respect of, him out of the revenues of the Federation, and shall be charged on those revenues, in respect of his service in that office in India a pension or gratuity calculated in accordance with the Superannuation Acts, 1834 to 1935, and the orders, rules and regulations made thereunder, but on the basis of the salary of the office last held by him as a civil servant before his appointment to service in India :

Provided that nothing in the said Acts, orders, rules or regulations shall operate to prevent the grant of a pension to him with effect from the date on which he may relinquish office in India, notwithstanding that at that date he may not have attained the age of sixty.

(2) No such direction as aforesaid shall be given in relation to service in any office if the service of the person in question in that office would qualify for the grant of a pension without any such direction.

(3) This section shall apply to appointments made before the passing of this Act as well as to appointments made thereafter; and in relation

to appointments made before the commencement of Part III of this Act, the reference to the Secretary of State shall be construed as a reference to the Secretary of State in Council."

Provisions applicable only to Burma.

13. For section one hundred and twenty-three of the Government of Burma Act, 1935 (which relates to the eligibility for office under the Crown in Burma of persons who are not British subjects) there shall be substituted the following section :—

"123. Subject to any express provision of this Act, no person who is not a British subject shall be eligible to hold any office under the Crown in Burma :

Eligibility for office under the Crown in Burma of persons who are not British subjects.
26 Geo. 5. & 1 Edw. 8. c. 3.

Provided that—

(a) a person who at the commencement of this Act is in the permanent service of the Crown in Burma shall not be ineligible to hold any office under the Crown in Burma by reason that he is not a British subject ;

(b) the Governor, exercising his individual judgment, may declare—

(i) that any named native of an area in Burma (not being part of British Burma), or of any Indian State, or of any territory adjacent to India or Burma, or

(ii) that the natives of any such area, State or territory as aforesaid, being an area, State or territory specified in the declaration,

shall be eligible to hold any such offices or classes of offices under the Crown in Burma as may be specified in the declaration ;

(c) the Governor, exercising his individual judgment, may authorise the temporary employment for any purpose of a person who is not a British subject."

B

Provisions
as to
pensions of
home civil
servants
appointed
to offices in
Burma.

14. After section one hundred and fifty-one of the Government of Burma Act, 1935, there shall be inserted the following section:—

“ 151A.—(1) Where a civil servant, as defined by section twelve of the Superannuation Act, 1887, is appointed by His Majesty or by the Governor in his discretion to any office under the Crown in Burma, the Secretary of State may direct that his service in that office shall qualify for the grant of a pension or gratuity as if it were service rendered in the office held by him as a civil servant immediately before his appointment to service in Burma, and there shall be paid to, or in respect of, him out of the revenues of Burma, and shall be charged on those revenues, in respect of his service in that office in Burma a pension or gratuity calculated in accordance with the Superannuation Acts, 1834 to 1935, and the orders, rules and regulations made thereunder, but on the basis of the salary of the office last held by him as a civil servant before his appointment to service in Burma :

Provided that nothing in the said Acts, orders, rules or regulations shall operate to prevent the grant of a pension to him with effect from the date on which he may relinquish office in Burma, notwithstanding that at that date he may not have attained the age of sixty.

(2) No such direction as aforesaid shall be given in relation to service in any office if the service of the person in question in that office would qualify for the grant of a pension without any such direction.”

Amend-
ment of
s. 134 of
Govern-
ment of
Burma Act,
1935.

15. In section one hundred and thirty-four of the Government of Burma Act, 1935 (which relates to the financial settlement as between India and Burma) for the words “ the distribution of property and liabilities effected by this Act and the Government of India Act, 1935 ” there shall be substituted the words “ the distribution “ of property, rights and liabilities effected by and under “ this Act and the Government of India Act, 1935.”

16.—(1) After section thirty-three of the Government of Burma Act, 1935, the following section shall be inserted :—

Application
of Naval
Discipline
Act to
Burma
naval forces.

“ 33A.—(1) Without prejudice to the provisions of this Act with respect to the legislative powers of the Legislature, provision may be made by Act of that Legislature for applying the Naval Discipline Act to any naval forces raised in Burma, and, so long as such provision for that purpose is made, the Naval Discipline Act as so applied shall have effect as if references therein to His Majesty’s navy and His Majesty’s ships included references to any naval forces raised or ships provided by the Governor, subject however—

- (a) in the application of the said Act to the forces and ships raised and provided by the Governor and to the trial by court martial of officers and men belonging thereto, to such modifications and adaptations, if any, as may be made by the Act of the Legislature to adapt the said Act to the circumstances of Burma, including such adaptations as may be so made for the purpose of authorising or requiring anything which, under the said Act, is to be done by or to the Admiralty or the Secretary of the Admiralty to be done by or to the Governor or some person authorised to act on his behalf; and
- (b) in the application of the said Act to the forces and ships of His Majesty’s navy other than those raised and provided by the Governor, to such modifications and adaptations as may be made by His Majesty in Council for the purpose of regulating the relations of those forces and ships to the forces and ships raised and provided by the Governor.

(2) Notwithstanding anything in this Act or in any Act of the Legislature, where any forces and ships raised and provided by the Governor have been placed at the disposal of the Admiralty, the Naval Discipline Act shall apply without any such modifications and adaptations as aforesaid.”

(2) In subsection (1) of section ninety B of the Naval Discipline Act, after the words "or of India" wherever they occur, there shall be inserted the words "or of Burma."

General.

Supple-
mental.

17.—(1) The amendments made by this Act in the principal Act and the Government of Burma Act, 1935 (whether by way of substitution, addition or omission) shall, save where it is specifically provided that they shall come into operation on, or on some date subsequent to, the passing of this Act, be deemed to have been made in those Acts immediately before the passing thereof.

(2) A copy of each of the said Acts giving effect to—

2 & 3 Geo. 6.
c. 66.

(a) the amendments made by this Act and the Government of India Act (Amendment) Act, 1939; and

(b) the amendments set out in the Schedule to this Act, being minor amendments previously made by Orders in Council in the Schedules to the said Acts,

shall be prepared and certified by the Clerk of the Parliaments, and deposited with the Rolls of Parliament, and His Majesty's printer shall print in accordance with the copy so certified all copies of the principal Act and the Government of Burma Act, 1935, which are printed after all the said amendments have come into operation.

Short title.

18. This Act may be cited as the India and Burma (Miscellaneous Amendments) Act, 1940.

SCHEDULE.

Section 17.

AMENDMENTS MADE IN THE SCHEDULES TO THE GOVERNMENT OF INDIA ACT, 1935, AND THE GOVERNMENT OF BURMA ACT, 1935, BY THE GOVERNMENT OF INDIA (FEDERAL LEGISLATURE AMENDMENT) ORDER, 1936, THE GOVERNMENT OF INDIA (PROVINCIAL LEGISLATIVE ASSEMBLIES) ORDER, 1936, THE GOVERNMENT OF BURMA (HOUSE OF REPRESENTATIVES) ORDER, 1936, THE GOVERNMENT OF BURMA (SENATE ELECTIONS) ORDER, 1936, AND THE GOVERNMENT OF BURMA (LEGISLATURE) (MISCELLANEOUS PROVISIONS) ORDER, 1936.

PART I.

Amendments of Schedules to the Government of India Act, 1935.

Schedule I.

At the end of paragraph 12 of Part II of the First Schedule there shall be added the following sub-paragraph :—

“ This paragraph shall have effect as if the State of Khaniadhana had been included in the Central India Agency on the first day of January nineteen hundred and thirty-five.”

In the fifth column in the Table of Seats appended to the said Part II the population of the States comprised in Division XVII, shall, instead of being stated as “ 3,032,197 ”, be stated as “ 3,047,129 ”, and the total population of the States in the Table shall, instead of being stated as “ 78,981,912 ”, be stated as “ 78,996,844 ”.

Schedule V.

In paragraph 12 of the Fifth Schedule for the words “ shall not be qualified to hold a seat ” there shall be substituted the words “ shall not be qualified to be chosen to fill a seat ”.

Schedule VI.

In paragraph 6 of Part I of the Sixth Schedule the words "or vote at any election to fill a general seat therein" shall be omitted.

At the end of paragraph 7 of the said Part I there shall be added the following provision :—

"If a person votes in more than one constituency in contravention of this paragraph, his votes in each of the constituencies shall be void."

Sub-paragraph (7) of paragraph 13 of the said Part I shall be omitted.

In sub-paragraphs (f) and (h) of paragraph 9 of Part II of the said Schedule for the words "is registered" there shall be substituted the words "was on the last day of the previous fasli year registered".

In sub-paragraph (g) of the said paragraph 9 for the word "holds" there shall be substituted the words "held throughout the previous fasli year".

In sub-paragraph (i) of the said paragraph 9 for the words "is a landholder" there shall be substituted the words "was on the last day of the previous fasli year a registered landholder".

In sub-paragraph (j) of the said paragraph 9 for the word "holds" there shall be substituted the words "held on the last day of the previous fasli year".

After the said paragraph 9 there shall be inserted the following paragraph :—

"Special qualification for Scheduled Castes.

- 9A. Subject to the provisions of Part I of this Schedule and to any overriding provisions of this Part of this Schedule, a person who is a member of the scheduled castes shall be qualified to be included in the electoral roll for any territorial constituency if throughout the previous fasli year he occupied as owner or lessee a house in a municipality, a cantonment or an area subject to the jurisdiction of a local board, with an annual rent value of not less than eighteen rupees, or a house elsewhere with an annual rent value of not less than twelve rupees."

For paragraph 10 of the said Part II there shall be substituted the following paragraph :—

- "10. No person shall, by virtue of sub-paragraph (e) of paragraph 2, sub-paragraph (c) or sub-paragraph (d) of paragraph 3, paragraph 5 or paragraph 6 of this Part of

this Schedule, or by virtue of her husband being a retired, pensioned or discharged officer, non-commissioned officer or soldier, be included in the electoral roll for any territorial constituency, unless application is made in the prescribed manner by, or, if it is so prescribed, on behalf of, that person, that that person should be so included."

At the end of paragraph 12 of the said Part II there shall be added the following sub-paragraph :—

"(3) References in this Part of this Schedule to, or to taxes payable in respect of, land or houses, relate exclusively to land or houses in the Province."

At the end of paragraph 3 of Part V of the said Schedule there shall be inserted the words " or, in the case of a member of the scheduled castes, if he is the owner or tenant of a house or building in the constituency the rental value whereof is not less than twelve rupees per annum."

In paragraph 2 of Part VII of the said Schedule after the words " or is assessed, otherwise than in the Santal Parganas, to chaukidari tax of an annual amount of not less than nine annas " there shall be inserted the words " or, in the case of a member of the scheduled castes, of an annual amount of not less than six annas ".

In sub-paragraph (1) of paragraph 10 of Part VIII of the said Schedule after the definition of " land revenue " there shall be inserted the following definition :—

" ' municipal tax ' means a tax imposed under the provisions of the Central Provinces Municipalities Act, 1922, or of that Act as applied to Berar."

Sub-paragraph (b) of paragraph 9 of Part IX of the said Schedule shall be omitted and at the end of that paragraph there shall be inserted the following paragraph :—

" Special Provisions as to Shillong.

- 9A. In the case of any territorial constituency comprising any part of Shillong, any reference in this Part of this Schedule to ' the constituency ' shall be construed as including a reference to so much of the areas under the jurisdiction of the Shillong Municipal Board and the Shillong Cantonment Authority as is not part of British India, and any reference to municipal or cantonment rates or taxes shall be construed as including a reference to any such rates or taxes assessed by, or paid to, that Board or that Authority in the exercise of any jurisdiction exercised by them in relation to areas outside British India."

In the heading to paragraph 6 of Part XI of the said Schedule and in the said paragraph 6 the words "the sub-division of" shall be omitted.

In sub-paragraph (a) of the said paragraph 6 after the words "of not less than nine annas" there shall be inserted the words "or, in the case of a member of the scheduled castes, of not less than six annas".

In the heading to paragraph 8 of the said Part XI for the words "and Vizagapatam and the Khondmals sub-division" there shall be substituted the words "Koraput and Khondmals".

In the said paragraph 8—

(i) after sub-paragraph (a) there shall be inserted the following sub-paragraph :—

"(b) if he is a member of the scheduled castes and is a village servant, whether hereditary or not; or" and sub-paragraph (b) shall be re-lettered "(c)."

(ii) for the words "and Vizagapatam or in the Khondmals sub-division" there shall be substituted the words "Koraput and Khondmals"; and

(iii) for the words "either of those districts or in that sub-division," in both places where those words occur, there shall be substituted the words "in any of those districts".

In sub-paragraph (b) of paragraph 3 of Part XII of the said Schedule after the words "cultivates as a Hari" there shall be inserted the words "or occupies as a tenant".

PART II.

Amendments of the Government of Burma Act, 1935.

Schedule III.

For sub-paragraph (1) (i) of paragraph 12 of the Third Schedule there shall be substituted the following sub-paragraph :—

"(i) was, for the financial year preceding that in which the election is held, assessed to income tax in Burma, and had in the year in respect of the income, profits and gains of which the assessment was made a total income of not less than twelve thousand rupees; or".

In sub-paragraph (2) of the said paragraph 12 after "(a)" the following words shall be inserted "total income" "means total income as computed for the purposes of the enactments relating to income tax for the time being in force in Burma, and".

At the end of the said paragraph 12 there shall be added the following sub-paragraphs :—

- “(3) Nothing in any enactment relating to income tax shall prevent the appropriate income tax officer from disclosing to any person charged by law with the duty of enquiring into the qualifications of candidates for election to the Senate such information with respect to the total income of any such candidate as is necessary to enable him to discharge that duty.
- (4) In this paragraph ‘minister’ means a minister under this Act or the Acts repealed by the Government of India Act, 1935.”.

Schedule IV.

In paragraph 3 of the Fourth Schedule the words “ a subject of a prescribed Indian State, or, if it is so prescribed,” shall be omitted.

CHAPTER 6.

An Act to reduce certain duties of excise chargeable in respect of goods vehicles driven by gas or steam.
[31st January 1940.]

BE it enacted by the King’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.—(1) Paragraph 5 of the Second Schedule to the Finance Act, 1920 (which relates to excise duties on mechanically propelled goods vehicles), shall have effect subject to the amendments hereafter specified in this section; and that paragraph is hereafter in this section referred to as “ the principal paragraph ”.

Reduction of duties on gas and steam vehicles.
10 & 11
Geo. 5. c. 18.

(2) For the purpose of computing the rate of the duty chargeable under any provision of the principal paragraph in respect of a goods vehicle, the weight unladen of the vehicle shall, if the vehicle carries a container for holding gas for the propulsion of the vehicle, or plant for producing such gas, be reduced—

- (a) where the weight unladen exceeds twelve hundred-weight but does not exceed three tons, by half a ton;

(b) where the weight unladen exceeds three tons but does not exceed six tons, by three-quarters of a ton;

(c) where the weight unladen exceeds six tons, by one ton.

(3) Notwithstanding that a goods vehicle is used for drawing a trailer, the vehicle shall not be chargeable with duty under sub-paragraph (d) of the principal paragraph if the trailer is used solely for the carriage of—

(a) a container for holding gas for the propulsion of the vehicle; or

(b) plant and materials for producing such gas.

(4) Sub-paragraph (c) (ii) of the principal paragraph (which relates to goods vehicles propelled by steam or constructed or adapted to use coal gas as fuel) shall have effect as if the word "gas" were substituted for the words "coal gas".

(5) The rates of duty chargeable under the said sub-paragraph (c) (ii) as amended by this section shall, in the case of vehicles not exceeding one-and-a-half tons in weight unladen, be as follows:—

Not exceeding 12 cwt. in weight unladen	-	£10
Exceeding 12 cwt. but not exceeding 1 ton in weight unladen	- - - -	£15
Exceeding 1 ton but not exceeding 1½ tons in weight unladen	- - - -	£20

(6) For the purpose of this section and the principal paragraph as amended by this section, the expression "gas" shall mean any fuel which is wholly gaseous at a temperature of sixty degrees Fahrenheit under a pressure of thirty inches of mercury.

(7) References in this section to the principal paragraph shall be construed as references to that paragraph as amended by section twenty-five of, and Part III of the Seventh Schedule to, the Finance Act, 1933, and any subsequent enactment.

23 & 24
Geo. 5. c. 19.

Short title
and com-
mencement.

2.—(1) This Act may be cited as the Gas and Steam Vehicles (*Excise Duties*) Act, 1940.

(2) This Act shall be deemed to have come into operation on the first day of January nineteen hundred and forty.

CHAPTER 7.

An Act to empower the Minister of Labour and National Service, during the present emergency, to modify or suspend the operation of any of the provisions of the Trade Boards Acts, 1909 and 1918, and the Road Haulage Wages Act, 1938, and to make provision with respect to any of the matters to which the said provisions relate; and to make a consequential amendment of the Holidays with Pay Act, 1938.

[20th February 1940.]

BE it enacted by the King'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.—(1) For the purpose of adapting the statutory system of trade boards to the conditions prevailing in time of war, the Minister of Labour and National Service may by regulations modify or suspend the operation of any of the provisions of the Trade Boards Acts, 1909 and 1918, to such extent as he considers expedient for the purpose aforesaid, and make such provision with respect to any of the matters to which those provisions relate as he considers expedient for that purpose :

Power of Minister of Labour and National Service to make regulations adapting statutory system of trade boards to war time conditions.

Provided that no such regulations shall—

- (a) create any new offence or increase the penalty for any offence;
- (b) affect subsections (1) to (3) of section eleven of the Trade Boards Act, 1909 (which contain certain requirements as to the composition of trade boards);
- (c) authorise the fixing, cancellation or variation of minimum rates of wages under the Trade Boards Acts, 1909 and 1918, otherwise than by a trade board; or
- (d) empower a trade board to fix, cancel or vary any minimum rate of wages, not being a special minimum piece-rate, without giving

9 Edw. 7. c. 22.

notice of their proposal to do so, allowing a period of at least fourteen days for any objection thereto to be lodged with them, and considering any such objection duly lodged with them within that period.

(2) Section nineteen of the Trade Boards Act, 1909, (which requires regulations under that Act to be laid before Parliament) and section twelve of the Trade Boards Act, 1918, (which provides that section one of the Rules Publication Act, 1893, shall not apply to certain regulations made under the said Act of 1909) shall apply to regulations under this section as they apply to the regulations mentioned in the said sections nineteen and twelve respectively.

8 & 9 Geo. 5.
c. 32.
56 & 57 Vict.
c. 66.

Power of
Minister of
Labour and
National
Service
to make
regulations
adapting
provisions
as to road
haulage
workers'
remunera-
tion to
wartime
conditions.
1 & 2 Geo. 6.
c. 44.

2.—(1) For the purpose of adapting the statutory provisions as to the remuneration of workers employed upon road haulage work to the conditions prevailing in time of war, the Minister of Labour and National Service may, after consulting with the Central Board and with such organisations of employers and workers as he thinks proper, by regulations modify or suspend the operation of any of the provisions of the Road Haulage Wages Act, 1938, to such extent as he considers expedient for the purpose aforesaid, and make such provision with respect to any of the matters to which those provisions relate as he considers expedient for that purpose :

Provided that nothing in this subsection shall empower the Minister—

- (a) to create any new offence or increase the penalty for any offence ;
- (b) to make regulations affecting the proviso to subsection (2) of section one of the said Act (which excludes certain work from the operation of Part I thereof) or the proviso to subsection (2) of section four of the said Act (which excludes certain work from the operation of Part II thereof) ;
- (c) to fix or alter the remuneration of workers employed upon road haulage work except upon a proposal of the Central Board ;

- (d) to make regulations affecting the Third Schedule to the said Act (which defines the expressions "road haulage worker" and "road haulage work") except after giving notice of his proposal so to do, allowing a period of at least fourteen days for any objection thereto to be lodged with him, and considering any such objections duly lodged with him within that period.

(2) Section fourteen of the Road Haulage Wages Act, 1938 (which provides for the laying of regulations made thereunder before Parliament) shall apply to regulations made under this section as it applies to regulations made under that Act, but notwithstanding anything in subsection (4) of section one of the Rules Publication Act, 1893, regulations made under this section shall be deemed not to be, or to contain, statutory rules to which the said section one applies.

(3) In this section the expression "the Central Board" has the same meaning as in the Road Haulage Wages Act, 1938.

3. Any reference in subsection (1) of section three of the Holidays with Pay Act, 1938, to any provisions of the Trade Boards Acts, 1909 and 1918, or of the Road Haulage Wages Act, 1938, shall, in relation to any provision which has been modified by regulations made under this Act, be construed as a reference to that provision as so modified, and, in relation to any provision which has been suspended by any such regulations, be construed as a reference to any provision made by those regulations with respect to the matters to which the provision in question relates.

Construction of ss. (1) of s. 3 of Holidays with Pay Act, 1938. 1 & 2 Geo. 6. c. 70.

4.—(1) This Act may be cited as the Trade Boards and Road Haulage Wages (Emergency Provisions) Act, 1940.

Short title, extent and duration of Act

(2) This Act shall not extend to Northern Ireland.

(3) This Act shall continue in force until such date as His Majesty may by Order in Council declare to be the date on which the emergency that was the occasion of the passing of this Act came to an end, and shall then expire except as respects things previously done or omitted to be done.

CHAPTER 8.

An Act to amend the provisions of the Mental Deficiency and Lunacy (Scotland) Act, 1913, with regard to the duration of the detention of mental defectives in institutions or under guardianship. [14th March 1940.]

BE it enacted by the King'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 :—

Amendment
of 3 & 4
Geo. 5.
c. 38, s. 12.

1. Section twelve of the Mental Deficiency and Lunacy (Scotland) Act, 1913, (hereinafter referred to as the principal Act), shall, as regards the manner of continuing, after the commencement of this Act, any order that a defective be sent to an institution or placed under guardianship, have effect as if for subsections (2) and (3) the following subsections were substituted :—

“(2) Save as hereinafter provided, an order shall remain in force for a year after the date when under the preceding provisions of this section it would have expired, and thereafter for successive periods of three years if within one month prior to that date, and within one month prior to the end of each period of one and three years respectively the Board, after considering such special report and certificate as is hereinafter mentioned, and the means of care and supervision which would be available if the defective were discharged, determine that the continuance of the order is required in his interests and make an order to that effect :

Provided that, where a defective was at the date of the order under twenty-one years of age, the question of his discharge shall be considered by the Board within three months after he attains that age.

(3) Where any order that a defective be sent to an institution or placed under guardianship is in force by virtue of an order made under the immediately preceding subsection, it shall be lawful for the defective, or his parent or guardian,

or the person who presented the petition on which the original order was made, or the local authority concerned, to appeal to the sheriff against the continuance of the order, and on any such appeal the sheriff, after such inquiry as he shall think necessary may direct that the order shall cease to have effect and that the defective shall be discharged, or may dismiss the appeal as he shall think fit :

Provided that no appeal under this section against the continuance of any order shall be competent within the period of two years from the date when any previous appeal against the continuance of that order was finally disposed of."

2. Section thirteen of the principal Act shall have effect as if for subsection (2) the following subsection were substituted :—

Amendment
of 3 & 4
Geo. 5.
c. 38, s. 13.

“(2) Subject to the foregoing provisions of this section, a defective who has under this Act been placed by his parent or guardian or by a parish council with the consent of his parent or guardian in an institution or under guardianship may be detained in the institution or under guardianship, subject to the following conditions:—

- (i) the question of the further detention of such defective shall be considered by the Board in the like manner and at the like intervals as if he had been placed in the institution or under guardianship in pursuance of an order made under this Act on the date when he was so placed ;
- (ii) if, on any such consideration, it appears to the Board that further detention in the institution or under guardianship is no longer required in the interests of the defective, the Board shall order him to be discharged ;
- (iii) at any time after the expiry of a year from the time when the defective was placed in an institution or under guardianship, it shall be lawful for him or his parent or guardian or the local authority concerned to appeal to the sheriff against his further detention, and

on any such appeal the sheriff, after such inquiry as he shall think necessary, may direct that the defective shall be discharged or may dismiss the appeal, as he shall think fit :

Provided that no such appeal shall be competent within the period of two years from the date when any previous appeal against the further detention of the defective was finally disposed of."

Intimation
of orders or
decisions
regarding
continued
detention of
defectives.

3. Where the Board have—

- (a) made any order in pursuance of subsection (2) of section twelve of the principal Act as amended by this Act, or
- (b) on consideration, in pursuance of subsection (2) of section thirteen of the principal Act as so amended, of the question of the further detention of a defective, decided that further detention is required in his interests ;

they shall forthwith inform the defective to whom the order or decision relates and the local authority concerned of the order or decision and of the right of appeal conferred by the aforesaid sections, and shall take such steps as are reasonably practicable to bring the order or decision and the right of appeal to the notice of the parent or guardian of the defective and, in the case of an order, of the person who presented the petition on which the original order was made.

Orders
deemed to
have been
validly
continued
notwith-
standing
failure to
intimate to
parents, &c.

4. Where—

- (a) with a view to the continuance under section twelve of the principal Act of an order that a defective be sent to an institution or placed under guardianship ; or
- (b) with a view to the continued detention under the said section, as applied by section thirteen of the said Act, of a defective placed by his parent or guardian or by a council with the consent of his parent or guardian in an institution or under guardianship ;

the Board have, prior to the commencement of this Act, sent an intimation to the defective and to the local authority concerned regarding the continuance of the

order or detention, the order shall be deemed to have been duly continued in accordance with the provisions of the said section twelve or the continued detention shall be deemed to have been duly authorised in accordance with the said provisions as applied as aforesaid, as the case may be, notwithstanding that such intimation may not have been made to the defective's parent or guardian or to the person who presented the petition on which the order was made :

Provided that where, by virtue of the foregoing provisions of this section, any such order is in force or any defective is detained in an institution or under guardianship at the commencement of this Act—

- (i) the defective or his parent or guardian or the person who presented the petition on which the order was made, or the local authority concerned may, at any time within six months after the commencement of this Act, appeal to the sheriff against the continuance of the order, or against the further detention of the defective in the institution or under guardianship, as the case may be, and on any such appeal, the sheriff, after such inquiry as he shall think necessary, may direct that the order shall cease to have effect or that the defective shall be discharged or may dismiss the appeal as he shall think fit; and
- (ii) it shall be the duty of the Board as soon as may be after the commencement of this Act to inform the defective and the local authority concerned of the right of appeal conferred by this section and to take such steps as may be reasonably practicable to bring that right to the notice of the parent or guardian of the defective, and, in the case of an order, of the person who presented the petition on which the order was made.

5. This Act may be cited as the Mental Deficiency (Scotland) Act, 1940, and the Mental Deficiency and Lunacy (Scotland) Act, 1913, and this Act shall be construed as one and may be cited together as the Mental Deficiency (Scotland) Acts, 1913 and 1940.

Citation
and con-
struction.

CHAPTER 9.

An Act to provide for establishing a board to perform certain services for the benefit of the cotton industry and certain other functions, for the making of payments by cotton spinners to meet the expenses of the board and to provide their contribution to the Empire Cotton Growing Corporation, and for purposes connected with the matters aforesaid. [14th March 1940.]

BE it enacted by the King'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 :—

Establishment and functions of Cotton Board.

1.—(1) A board, to be called the Cotton Board, shall be established for the purpose of—

- (a) performing, with a view generally to the benefit of the industry and in particular to the maintenance and extension of export trade therein, such services as are mentioned in the next succeeding section; and
- (b) advising on questions relating to the industry which may be referred to them by any Government Department.

(2) The members of the Cotton Board shall be appointed by the Board of Trade in accordance with the Schedule to this Act, and the provisions of that Schedule shall have effect with respect to the constitution and procedure of the Cotton Board.

Services which may be performed by the Cotton Board.

2. The services which may be performed by the Cotton Board referred to in paragraph (a) of subsection (1) of the preceding section are—

- (a) any measures calculated in their opinion to be conducive to the maintenance or extension

of export trade in the industry, including advertising and the giving of demonstrations and instruction with respect to the use of products of the industry ;

- (b) research and experiments in matters relating to the manufacture of products of the industry, and the promotion and encouragement of such research and experiments by financial assistance or otherwise ;
- (c) research and investigation in matters relating to the consumption of products of the industry, and the promotion and encouragement of such research and investigation by financial assistance or otherwise ;
- (d) the collection and publication of statistics and other information relating to the industry ; and
- (e) negotiation with any person in respect of any matter appearing to them to affect, or to be likely to affect, the industry.

3.—(1) For the purpose of raising sums to meet the expenses incurred by the Cotton Board in performing such services as aforesaid and their administrative expenses, and of providing for the raising at the same time of such sums payable to the Empire Cotton Growing Corporation as would but for this Act be payable under the Cotton Industry Acts, 1923 to 1938, there shall be paid to the Cotton Board by every cotton spinner, in respect of every purchase of cotton made by him or for his account whilst this subsection is in force, a contribution at the rate hereinafter mentioned.

Contributions by cotton spinners.

(2) The rate of any such contribution as aforesaid shall be five pence for every hundred pounds, or fraction of one hundred pounds, of the gross weight of the cotton purchased, or, in the case of cotton purchased during a period in respect of which the Board of Trade have by order prescribed a lower rate, that lower rate.

An order made by the Board of Trade under this subsection may be varied or revoked by a subsequent order so made.

(3) The amount of any such contribution as aforesaid may be treated by the cotton spinner as an addition to the cost of the cotton, and shall, subject to the provisions of subsection (5) of this section, be recoverable by the Cotton Board from the cotton spinner as if the contribution were a simple contract debt due by the cotton spinner to the Cotton Board and payable on the date on which payment becomes due for the purchase in respect of which the contribution is payable.

(4) Every cotton spinner shall from time to time, on being so required by notice in writing given by the Cotton Board, render to them within the time specified in the notice, not being less than thirty days from the date on which notice is given, such full and accurate accounts as are necessary to show the amount from time to time payable by him in respect of contributions under this section, and if any cotton spinner fails to comply with the requirements of any such notice within the time therein specified, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding ten pounds for every day during which the default continues, and any fine imposed under this subsection shall (subject to the provisions of section five of the Criminal Justice Administration Act, 1914) be paid to the Cotton Board.

4 & 5 Geo. 5.
c. 58.

(5) The Cotton Board may make arrangements with the Liverpool Cotton Association, Limited, and the Manchester Cotton Association, Limited, and with any other body, or with any of them, for the collection by the members of that association or body of contributions payable under this section by adding the amount of the contributions payable by any cotton spinners to invoices rendered to them by the members of that association or body, and the payment of a contribution by a cotton spinner to a member of an association or body with which such an arrangement has been made shall be a good discharge to the cotton spinner in respect thereof, and the amount thereof shall be recoverable by the Cotton Board from the person to whom the payment is made as if it were a simple contract debt due by that person to the Cotton Board and payable on the date on which the payment is made to that person.

(6) In this section the following expressions have the meanings hereby assigned to them respectively, that is to say—

“cotton” means raw cotton which has not passed through any process of manufacture and which is in a state suitable for spinning by a cotton spinner;

“cotton spinner” means a person carrying on in the United Kingdom the business of spinning;

“gross weight” means the weight of a bale or parcel of cotton before deducting the weight of draft bands and tares;

“invoice” includes any account, note or memorandum, showing the sum payable in respect of a purchase of cotton for the account of, or in respect of a sale of cotton to, a cotton spinner.

4.—(1) No contribution shall be payable under the Cotton Industry Acts, 1923 to 1938, in respect of a purchase of cotton in respect of which a contribution is payable under the last preceding section.

Payment to
Empire
Cotton
Growing
Corporation.

(2) The Cotton Board shall pay to the Empire Cotton Growing Corporation a sum equal to one penny in respect of each five hundred pounds, or fraction of five hundred pounds, of cotton comprised in a purchase in respect of which a contribution is payable under the last preceding section. The said sums shall be ascertained and paid at such times and in such manner as may be agreed between the Cotton Board and the said Corporation, or, in default of agreement, as may be determined by the Board of Trade on the application of either of them.

5. The Cotton Board shall, as soon as may be after the end of each calendar year, prepare and submit to the Board of Trade a report on the discharge of their functions in that year, and the Board of Trade, upon receiving any report submitted to them under this section, shall lay copies of the report before Parliament.

Annual
report to be
made by
the Cotton
Board.

6.—(1) The functions of the Cotton Board for the purposes referred to in subsection (1) of section one of this Act shall cease to be exercisable on such date as His Majesty may by Order in Council appoint.

Duration of
provisions
of this Act.

(2) Subsection (1) of section three of this Act shall cease to have effect on such date as His Majesty may by Order in Council appoint.

(3) Different days may be fixed by Orders in Council made under the preceding subsections for different purposes.

(4) His Majesty may by Order in Council make provision for the dissolution and winding-up, and the disposal of the property, of the Cotton Board.

An Order in Council under this subsection may be varied or revoked by a subsequent Order in Council.

Exercise of
powers of
Board of
Trade.

7. Anything required or authorised by this Act to be done by, to, or before the Board of Trade may be done by, to, or before the President of the Board of Trade, any Secretary, Under-Secretary or Assistant Secretary of the Board of Trade, or any person authorised in that behalf by the President.

Short title
and inter-
pretation.

8.—(1) This Act may be cited as the Cotton Industry Act, 1940.

(2) For the purposes of this Act—

(a) the expression “the industry” means the cotton industry of the United Kingdom;

(b) subsections (2) to (6) of section thirty-eight of the Cotton Industry (Reorganisation) Act, 1939 (which define the activities of which the said industry consists) shall have effect as they have effect for the purposes of that Act, so however that for the purposes of this Act the said subsections shall have effect as if in paragraph (c) of subsection (2) the words “and having reed spaces of not less than eighteen inches” and the words “ribbons, tapes” had been omitted; and

(c) subsection (1) of section thirty-nine of the said Act (which relates to interpretation) shall have effect as it has effect for the purposes of that Act.

2 & 3 Geo. 6.
c. 54.

SCHEDULE.**Section 1.****CONSTITUTION AND PROCEDURE OF THE COTTON BOARD.*****Membership.***

1. The Cotton Board shall consist of twelve members.
2. Of the members of the Cotton Board one (who shall be chairman of the Board) shall be appointed as being an independent person.
3. Of the other members of the Cotton Board one shall be appointed as having special knowledge of the industry and one as having special knowledge of the business of a merchant.
4. The remaining members of the Cotton Board shall be appointed as having respectively special knowledge of—
 - (a) the business of buying and selling cotton fibre;
 - (b) the business of manufacturing rayon fibre;
 - (c) the business of spinning;
 - (d) the business of weaving;
 - (e) the business of finishing;
 - (f) the business of a merchant engaged in the export trade;
 - (g) the interests of operatives employed in the industry in spinning;
 - (h) the interests of operatives employed in the industry in weaving; and
 - (i) the interests of operatives employed in the industry in finishing.
5. The appointment of a member of the Cotton Board shall, subject to the provisions of this Schedule, be for such term as may be determined by the Board of Trade before his appointment, and be subject to such conditions as may be so determined.
6. A person shall be disqualified for being appointed or being a member of the Cotton Board so long as he is a member of the Commons House of Parliament.
7. A person shall be disqualified for being appointed a member of the Cotton Board under paragraph 3 of this Schedule so long as he is carrying on business in the industry or as a merchant, or is acting in the management of any undertaking carried on wholly or in part for the purpose of doing anything which, by virtue of section thirty-eight of the Cotton Industry (Reorganisation) Act, 1939, is to be treated for the purposes of that Act as

part of the industry, or for the purpose of the business of a merchant, and if a member appointed under that paragraph commences or resumes carrying on business or acting as aforesaid his office as a member of the Board shall be vacated.

Capacity and Proceedings.

8. The Cotton Board shall be a body corporate, with a common seal and power to hold land without licence in mortmain.

9. The Cotton Board may act notwithstanding a vacancy among the members thereof, and at any meeting of the Board three, or such greater number as the Board may determine, shall be the quorum.

10. If at any meeting of the Cotton Board the votes are equally divided on any question, the person acting as chairman of the meeting shall have a second or casting vote.

11. All acts done at any meeting of the Cotton Board shall, notwithstanding that it is afterwards discovered that there was some defect in the appointment or qualifications of a person purporting to be a member of the Board, be as valid as if that defect had not existed.

12. Minutes shall be kept of the proceedings of the Cotton Board, and any such minutes shall, if signed by any person purporting to have acted as chairman of the meeting to which the minutes relate, or of a meeting at which they were read, be evidence of the proceedings at the first-mentioned meeting, and a meeting to which any such minutes relate, shall, unless the contrary is proved, be deemed to have been regularly convened and constituted.

13. Subject to the preceding provisions of this Schedule, the Cotton Board shall have power to regulate their own procedure.

Officers and servants, offices and incidental functions.

14. The Cotton Board may appoint a secretary and such other officers, agents and servants as the Board may determine.

15. The Cotton Board may constitute such committees consisting wholly or partly of members of the Board as the Board consider it desirable for the discharge of their functions to constitute.

16. There shall be paid by the Cotton Board—

- (a) to the chairman of the Board and to the members of the Board appointed under paragraph 3 of this Schedule, or to any of them, such remuneration (whether by way of salaries or by way of fees), and to all the members of the Board and any members of

a committee of the Board who are not members of the Board such allowances for expenses, as the Board of Trade, with the approval of the Treasury, may determine; and

- (b) to the secretary, officers, agents and servants, of the Board, such remuneration, and on the retirement or death of any of them, to them or their personal representatives or to their dependants, such gratuities as the Board may determine.

17. The Cotton Board shall have an office at which communications and notices will at all times be received, and shall notify to the Board of Trade the address of that office and any change of that address.

18. The Cotton Board may, for the purpose of defraying any of their expenses, borrow money temporarily from bankers or otherwise, but any money borrowed under this paragraph shall be repaid by the Board, together with interest thereon, not later than eighteen months after the day on which the money was borrowed.

19. The Cotton Board may enter into such agreements, acquire such property and do such things, as may in the opinion of the Board be necessary or desirable for the exercise or performance of any of their powers or duties, and may dispose as they think fit of any property acquired by them.

20. The Cotton Board shall keep and publish proper accounts in such form and manner as the Board of Trade may direct.

Execution and Issue of Instruments.

21. The seal of the Cotton Board shall be authenticated by the signature of the chairman of the Board or some other member of the Board authorised by the Board to act in that behalf, and of the secretary or some other person authorised by the Board so to act.

22. Any contract or instrument which, if entered into or executed by a person not being a body corporate, would not require to be under seal, may be entered into or executed on behalf of the Cotton Board by any person generally or specially authorised by them for the purpose.

23. Every document purporting to be a document duly executed or issued either under the seal of the Cotton Board authenticated in the manner provided by this Schedule or on behalf of the Board, or purporting to be signed by the secretary or any person authorised to act in that behalf, shall, until the contrary is proved, be deemed to be a document so executed or issued, or so signed, as the case may be.

CHAPTER 10.

Industrial Assurance and Friendly Societies (Emergency Protection from Forfeiture) Act, 1940.

ARRANGEMENT OF SECTIONS.

Section.

1. Application of Act to assurance policies.
 2. Protection from forfeiture in cases of default due to war.
 3. Reduction of sum assured and (in the case of certain endowment policies) postponement of maturity, where premiums remain unpaid.
 4. Determination of protection.
 5. Cancellation of forfeiture notices and re-instatement of policies forfeited before passing of the Act.
 6. Power of Commissioner to grant protection after period for application has expired.
 7. Hearing of appeals.
 8. Special provisions as to certain policies effected with registered friendly societies.
 9. Final determination of protection.
 10. Interpretation.
 11. Provision as respects Northern Ireland.
 12. Extent.
 13. Short title and construction.
- Schedule.—Table of Factors.

An Act to protect from forfeiture industrial assurance policies and certain other assurance policies effected with registered friendly societies, in cases where default occurs in consequence of the war.

[14th March 1940.]

BE it enacted by the King'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 :—

Application
of Act to
assurance
policies.

1. This Act applies to—
 - (a) policies of industrial assurance;
 - (b) policies of assurance upon human life effected with collecting societies, not being policies of industrial assurance; and

- (c) policies of assurance upon human life, in respect of which there are separate premiums, effected with registered friendly societies other than collecting societies;

being policies of assurance for an amount not exceeding fifty pounds, exclusive of any bonus added thereto, which were in force immediately before the first day of September nineteen hundred and thirty-nine and in respect of which not less than two years' premiums have been paid (whether before or after the passing of this Act).

2.—(1) In relation to any policy of assurance to which this Act applies, being a policy of industrial assurance or a policy effected with a collecting society, a notice served after the passing of this Act under section twenty-three of the Industrial Assurance Act, 1923 (which provides that a forfeiture shall not be incurred by reason of the non-payment of any premium, unless default has been made in paying the premium within twenty-eight days after the service of a notice stating the amount in arrear) shall be of no effect unless, in addition to the matters required to be stated under the said section, it contains a statement in the prescribed form that an application may be made in writing within twenty-eight days and at a place specified in the notice to the industrial assurance company or collecting society, as the case may be, for protection from forfeiture on the ground that the default is due to circumstances arising directly or indirectly out of the war.

Protection from forfeiture in cases of default due to war. 13 & 14 Geo. 5. c. 8.

(2) Where any notice has been served in accordance with the foregoing subsection, the owner of the policy or any other person on his behalf may make an application in accordance with the notice, and if the company or society is satisfied that the default to which the notice relates is due to circumstances arising directly or indirectly out of the war, it shall endorse the policy, or serve on the applicant a further notice, to the effect that it is a policy protected under this Act.

(3) If the company or society refuses the application, it shall serve a further notice in the prescribed form on the applicant informing him that an appeal from the refusal may be made within twenty-eight days by or on

behalf of the owner of the policy to the Industrial Assurance Commissioner (hereafter in this Act referred to as "the Commissioner"); and on an appeal being made in accordance with the notice, the Commissioner shall, if he is satisfied that the application ought to have been granted, make an order requiring the company or society to endorse the policy, or serve on the applicant a further notice, to the effect that it is a policy protected under this Act.

(4) Where an application under this section is refused by the company or society, the policy to which it relates shall not be forfeited unless a notice has been served under the last foregoing subsection and either—

- (a) no appeal has been made and twenty-eight days have elapsed since the service of that notice; or
- (b) an appeal has been made and refused.

(5) Where an application under this section is granted, whether by the company or society or the Commissioner, then, subject to the provisions of this Act relating to the determination of protection, the policy shall not be forfeited for the default to which the application related or any subsequent default in the payment of premiums and no further notice shall be served under section twenty-three of the Industrial Assurance Act, 1923.

Reduction of sum assured and (in the case of certain endowment policies) postponement of maturity, where premiums remain unpaid.

3.—(1) The following provisions shall have effect where there is a default in the payment of any premiums payable under a policy of assurance and protection from forfeiture in respect of the default is granted under this Act :—

- (a) where, before the expiration of the period of grace, a claim arises under the policy, then, if and so far as the premiums in respect of which the default occurred have not been paid or tendered to the company or society before the date on which the claim arises, the amount payable in respect of the claim shall be reduced by the amount of those premiums together with interest thereon; and
- (b) where the policy is for the whole term of life and is in force at the expiration of the period of

grace, then, if and so far as the said premiums have not been paid or tendered to the company or society before the expiration of that period, the amount assured by the policy shall be reduced by the sum produced by multiplying the amount of those premiums by the factor specified in the second column of the Schedule to this Act in relation to the age group mentioned in the first column of that Schedule, within which falls the age, on the anniversary of the day of his birth next after the expiration of the period of grace, of the person upon whose life the policy was effected, and the company or society shall endorse the policy to that effect or shall serve a notice to that effect on the owner of the policy; and

- (c) in the case of an endowment policy which is in force at the expiration of the period of grace, then, if and so far as the said premiums have not been paid or tendered to the company or society before the expiration of that period, the date of maturity of the policy shall be postponed by a period equal to that in respect of which the outstanding premiums were payable, and the period during which premiums under the policy remain payable after the expiration of the period of grace shall be correspondingly extended, and the company or society shall endorse the policy to that effect or shall serve a notice to that effect on the owner of the policy.

(2) For the purposes of the foregoing subsection—

- (a) any sums paid or tendered in respect of unpaid premiums shall be treated as satisfying those premiums in the order in which they fell due; and
- (b) the interest chargeable on unpaid premiums shall be compound interest at the rate of three per cent. per annum, with half-yearly rests.

(3) Where in relation to any policy of assurance which has been protected under this Act the amount

of a free paid-up policy or of a surrender value is required to be ascertained, the provisions of the policy, or of any guarantee given in relation thereto, or of the Industrial Assurance Acts, 1923 to 1929, relating to free paid-up policies and surrender values shall have effect subject to such modifications as appear to the Commissioner to be necessary having regard to the failure to pay premiums during the period of protection and the variation of the terms of the policy under this section.

Determina-
tion of
protection.

4.—(1) Where in relation to any policy of assurance an application for protection has been granted under this Act by the company or society with which the policy was effected, and the company or society is satisfied that the owner of the policy is no longer unable by reason of circumstances arising directly or indirectly out of the war to pay the premiums on the policy, it may serve a notice in the prescribed form on the owner of the policy to the effect that his protection will be determined after the expiration of twenty-eight days from the service of the notice, but that an appeal against the notice may be made within the said twenty-eight days by or on behalf of the owner to the Commissioner.

(2) Where an appeal is made in accordance with the notice, the protection shall not be determined pending the decision of the appeal, and if the Commissioner is satisfied that the notice ought not to have been served, he shall revoke the notice.

(3) Where in relation to any policy of assurance an application for protection has been granted under this Act by the Commissioner, the company or society with which the policy was effected may at any time appeal to the Commissioner for the protection to be determined, and if the Commissioner is satisfied that the owner of the policy is no longer unable by reason of circumstances arising directly or indirectly out of the war to pay the premiums on the policy, he shall make an order for the determination of the protection.

(4) Where a notice has been served under this section and has not been revoked on appeal, or the Commissioner has made an order determining the protection, subsection (5) of section two of this Act shall

cease to apply as respects any default in the payment of premiums falling due after—

- (a) the expiration of the period specified in the notice or the decision of the appeal (if any) against the notice, whichever is the later, or
- (b) the date of the order,

as the case may be, but nothing herein shall be taken to prejudice the making of a further application for protection.

(5) Where in relation to any policy of assurance an appeal is made to the Commissioner and granted by him, whether under this section or under any other provision of this Act, the policy shall thereafter be treated for the purposes of this section as a policy in relation to which an application for protection has been granted by the Commissioner and not by the company or society with which the policy was effected.

5.—(1) Where in relation to any policy of assurance to which this Act applies a notice has been served before the passing of this Act under section twenty-three of the Industrial Assurance Act, 1923, but the policy to which the notice relates has not been forfeited, the notice shall be of no effect.

Cancellation of forfeiture notices and re-instatement of policies forfeited before passing of the Act.

(2) Where a policy of assurance to which this Act applies has been forfeited on or after the first day of September nineteen hundred and thirty-nine and before the passing of this Act, an application may be made by or on behalf of the owner of the policy, within three months of the passing of this Act, to the company or society with which the policy was effected and, if the company or society is satisfied that the default in respect of which the policy was forfeited was due to circumstances arising directly or indirectly out of the war, it shall reinstate the policy and endorse it, or serve on the applicant a notice, to the effect that it is a policy protected under this Act, and thereupon this Act shall have effect as if it had been in force when the default occurred and an application for protection in respect of the default had been duly made and granted thereunder.

(3) If the company or society refuses to reinstate a policy under the last foregoing subsection, it shall serve a notice in the prescribed form on the applicant informing him that an appeal may be made within twenty-eight days to the Commissioner, and on an appeal being made in accordance with the notice, the Commissioner shall, if he is satisfied that the protection sought ought to have been granted by the company or society, make an order reinstating the policy (which shall have the like effect as reinstatement by the company or society) and requiring the company or society to endorse the policy, or serve on the applicant a further notice, to the effect that it is a policy protected under this Act.

Power of Commissioner to grant protection after period for application has expired.

6. Where in relation to any policy of assurance to which this Act applies the period has expired for making an application for protection under this Act, the owner of the policy or any person on his behalf may, within six months after the expiration of the said period, appeal to the Commissioner, and if the Commissioner is satisfied that—

- (a) there were good reasons for the failure to make the application within the said period and there has been no undue delay in making the appeal under this section; and
- (b) if an application had been made within the said period, it would have been granted;

he may make an order reinstating the policy and requiring the company or society to endorse the policy, or serve a notice on the appellant, to the effect that it is a policy protected under this Act, and thereupon the policy shall have effect and be deemed always to have had effect as if an application for protection had been made within the said period and granted.

Hearing of appeals.

59 & 60 Vict. c. 25.

7. Any appeal to the Commissioner under this Act shall be dealt with as if it were a dispute referred to him under the provisions of section sixty-eight of the Friendly Societies Act, 1896, and the consent of the Treasury to his dealing therewith had been given.

8.—(1) At least twenty-eight days before any policy of assurance to which this Act applies, being a policy effected with a registered friendly society other than a collecting society, is forfeited by reason of any default in the payment of any premium, the society shall serve on the owner of the policy a notice in the prescribed form stating that an application may be made in writing to the society within twenty-eight days and at a place specified in the notice for protection from forfeiture on the ground that the default is due to circumstances arising directly or indirectly out of the war.

Special provisions as to certain policies effected with registered friendly societies.

(2) Where any such notice has been served as aforesaid, the owner of the policy or any other person on his behalf may make an application in accordance with the notice, and if the society is satisfied that the default to which the notice relates is due to circumstances arising directly or indirectly out of the war, it shall endorse the policy, or serve on the applicant a further notice, to the effect that it is a policy protected under this Act.

(3) If the society refuses the application, it shall serve a further notice in the prescribed form on the applicant informing him that an appeal from the refusal may be made within twenty-eight days by or on behalf of the owner of the policy to the Chief Registrar of Friendly Societies; and on an appeal being made in accordance with the notice, the Chief Registrar shall, if he is satisfied that the application ought to have been granted, make an order requiring the society to endorse the policy, or serve on the applicant a further notice, to the effect that it is a policy protected under this Act.

(4) Where an application under this section is refused by the society, the policy to which it relates shall not be forfeited unless a notice has been served under the last foregoing subsection and either—

- (a) no appeal has been made and twenty-eight days have elapsed since the service of that notice; or
- (b) an appeal has been made and refused.

(5) Where an application under this section is granted, whether by the society or the Chief Registrar, the policy shall not, subject to the provisions of this

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Act relating to the determination of protection, be forfeited for the default to which the application related or any subsequent default in the payment of premiums.

(6) The provisions of sections three, four, five, six and seven of this Act shall apply, so far as applicable, to policies of assurance to which this section relates and to registered friendly societies other than collecting societies in like manner as they apply to policies of assurance to which section two relates and to industrial assurance companies and collecting societies, subject to the following modifications :—

- (a) for the reference in section four to subsection (5) of section two of this Act there shall be substituted a reference to subsection (5) of this section; and
- (b) references to the Commissioner shall be construed as references to him in his capacity as Chief Registrar of Friendly Societies.

(7) Any notice required to be served on any person by this section shall be in writing and shall either be delivered or sent by post to him or so delivered or sent to or left at his last known place of abode.

Final
determina-
tion of
protection.

9. The provisions of this Act shall not apply as respects any default in the payment of any premium falling due on or after such date as His Majesty may by Order in Council appoint.

Interpreta-
tion.

10.—(1) The following expressions have the meanings hereby respectively assigned to them :—

“ endowment policy ” means a policy of assurance, insuring money to be paid on the duration for a specified period of the life of the person assured, either with or without provision for the payment of money in the event of the death of that person before the expiration of that period;

“ owner ” means, in relation to a policy of assurance effected with a registered friendly society other than a collecting society, the person who is for the time being the person entitled to receive the sums payable under the policy on maturity and means, in relation to any policy of assurance

which has been forfeited, the person who would be so entitled if the policy were still in force;

“ period of grace ” means the period of three months beginning with the date appointed by Order in Council under the last foregoing section;

“ policy of assurance ” includes a contract of assurance in respect of which no specific document constituting the contract is issued;

“ prescribed ” means, in relation to industrial assurance companies and collecting societies, prescribed by rules made under this Act by the Commissioner, and, in relation to registered friendly societies other than collecting societies, prescribed by rules made under this Act by the Chief Registrar of Friendly Societies;

“ registered friendly society ” includes a registered branch of such a society.

(2) References in this Act to the forfeiting of a policy of assurance shall, except where the context otherwise requires, be construed, in a case where the policy provides that, on a default in the payment of premiums, the policy shall be converted into a free-paid-up policy for a reduced amount, as including references to such a conversion.

11. Notwithstanding anything in the Government of Ireland Act, 1920, the Parliament of Northern Ireland shall have power to make laws for purposes similar to the purposes of this Act.

Provision
as respects
Northern
Ireland.
10 & 11 Geo. 5.
c. 87.

12. This Act shall extend to the Isle of Man and the Channel Isles, but, except for the provisions of the last foregoing section, shall not extend to Northern Ireland.

Extent.

13. This Act may be cited as the Industrial Assurance and Friendly Societies (Emergency Protection from Forfeiture) Act, 1940, and this Act in its application to industrial assurance companies and collecting societies shall be construed as one with the Industrial Assurance Acts, 1923 to 1929, and in its application to friendly societies, other than collecting societies, shall be construed as one with the Friendly Societies Acts, 1896 to 1929.

Short title
and con-
struction.

Section 3.

SCHEDULE.

TABLE OF FACTORS.

<i>Age Group.</i>	-	-	-	<i>Factor.</i>
1 to 5 years	-	-	-	6
6 to 10 "	-	-	-	5½
11 to 15 "	-	-	-	5
16 to 20 "	-	-	-	4½
21 to 25 "	-	-	-	4
26 to 30 "	-	-	-	3½
31 to 35 "	-	-	-	3
36 to 40 "	-	-	-	2½
41 to 45 "	-	-	-	2¼
46 to 50 "	-	-	-	2
51 to 55 "	-	-	-	1¾
56 to 65 "	-	-	-	1½
66 to 75 "	-	-	-	1¼
76 years and over	-	-	-	1

CHAPTER 11.

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 nine hundred and thirty-nine, one thousand nine hundred and forty and one thousand nine hundred and forty-one.

[21st March 1940.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom 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 hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King'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. The Treasury may issue out of the Consolidated Fund of the United Kingdom and apply towards making good the supply granted to His Majesty for the service of the years ending on the thirty-first day of March, one thousand nine hundred and thirty-nine and one thousand nine hundred and forty, the sum of two million, fifty-seven thousand, four hundred pounds, two shillings and five pence.

Issue of
2,057,400*l.*
2*s.* 5*d.* out
of the
Consolidated
Fund for the
service of the
years ending
31st March
1939 and
1940.

2. The Treasury may issue out of the Consolidated Fund of the United Kingdom and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March, one thousand nine hundred and forty-one, the sum of eight hundred and eighty-one million, one hundred and sixty-five thousand, four hundred pounds.

Issue of
881,165,400*l.*
out of the
Consolidated
Fund for the
service of the
year ending
31st March
1941.

3.—(1) The Treasury may borrow from any person by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sum, any sum or sums not exceeding in the whole eight hundred and eighty-three million, two hundred and twenty-two thousand, eight hundred pounds, two shillings and five pence.

Power for
the Treasury
to borrow.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March, one thousand nine hundred and forty-one, and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those bills.

40 & 41 Vict.
c. 2.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, 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 money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

(5) The interest on any money borrowed under this section shall be paid out of the permanent annual charge for the National Debt.

Short title. 4. This Act may be cited as the Consolidated Fund (No. 1) Act, 1940.

CHAPTER 12.

An Act to postpone the making of new valuation lists for rating purposes in England, and for purposes connected therewith.

[21st March 1940.]

BE it enacted by the King'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 :—

Postpone-
ment of
next valua-
tion till
after end of
emergency.
32 & 33 Vict.
c. 67.

1.—(1) The period for which the valuation lists in force under the Valuation (Metropolis) Act, 1869, on the date of the passing of this Act shall remain in force is hereby extended until the fifth day of April in the prescribed year, and section forty-six of that Act shall, in relation to that period, have effect as if the references to the first four years, the fifth year, and the last four years, of the period were respectively references to every year except the last year, the last year, and every year except the first year, of the period.

(2) While the said valuation lists remain in force, any increase or reduction in value attributable directly or indirectly to the present emergency, to the extent that the increase or reduction—

- (a) is peculiar to a particular hereditament; or
- (b) affects a particular hereditament and also other hereditaments of a comparable character in the rating area in question but does not represent a general alteration in the values of all classes, or substantially all classes, of hereditaments in that area,

shall, in relation to that hereditament, be deemed to be an alteration in the matters stated in the valuation list within the meaning of paragraph (1) of section forty-six of the said Act (which relates to supplemental lists) and to be such an increase or reduction in value as is referred to in section forty-seven of the said Act (which relates to provisional lists).

This subsection shall apply in relation to any such increase or reduction as aforesaid whether it occurred before or after the passing of this Act, and any such increase or reduction—

- (i) shall be taken into account for the purposes of the said section forty-seven notwithstanding that it occurred before the beginning of the year; and
- (ii) shall, if a provisional list or a requisition for a provisional list has been made in the preceding twelve months in respect of the hereditament, be taken into account for the purposes of any revision under the said section forty-six, notwithstanding that the increase or reduction occurred before the beginning of those twelve months.

(3) In subsection (1) of section one of the Rating and Valuation (Postponement of Valuations) Act, 1938, for the reference to the first day of April nineteen hundred and forty-one there shall be substituted a reference to the first day of April in the prescribed year. 1 & 2 Geo. 6.
c. 19.

(4) In this section, the expression “the prescribed year” means such year as His Majesty may by Order in Council appoint, not being later than the second year after that in which the end of the present emergency falls; and in this subsection the word “year” means a year beginning with the first day of January, and the expression “the end of the present emergency” means such date as may be declared by His Majesty under the Courts (Emergency Powers) Act, 1939, to be the date on which the emergency that was the occasion of the passing of that Act came to an end. 2 & 3 Geo. 6.
c. 67.

2. This Act may be cited as the Rating and Valuation (Postponement of Valuations) Act, 1940, and the Rating and Valuation Acts, 1925 to 1938 and this Act may be cited together as the Rating and Valuation Acts, Short title
and citation.

1925 to 1940, and the Rating and Valuation (Metropolis) Acts, 1869 to 1938 and this Act may be cited together as the Rating and Valuation (Metropolis) Acts, 1869 to 1940.

CHAPTER 13.

Old Age and Widows' Pensions Act, 1940.

ARRANGEMENT OF SECTIONS.

PART I.

WOMEN'S CONTRIBUTORY PENSIONS.

Section.

1. Reduction of age at which old age pensions become payable and adjustment of contributions.
2. Consequential amendments of enactments relating to unemployment insurance and national health insurance.
3. Transitional provisions.
4. Adjustment of reserves of approved societies.
5. Expenses under Part I of Act.
6. Power of Northern Ireland Parliament to amend s. 14 (3) (a) of 2 & 3 Geo. 6. c. 84.
7. Interpretation of Part I.
8. Construction, citation and commencement of Part I.

PART II.

SUPPLEMENTARY PENSIONS.

9. Supplementation of old age pensions and widows' pensions.
10. Administration of supplementary pensions.
11. Provision for dealing with special cases.
12. Provision as to supplementary pension paid in respect of person entitled to old age pension.
13. Transitional provisions.
14. Temporary provisions as to commencement of supplementary pensions.
15. Expenses and receipts of Board.
16. Contributions by local authorities and adjustments in respect of General Exchequer Grants.
17. Compensation to officers of public assistance authorities.
18. Superannuation.
19. Interpretation.
20. Application of Part II to Scotland.

PART III.

21. Short title and extent.

SCHEDULES :

First Schedule.—Consequential Amendments of Contributory Pensions Acts.

Second Schedule.—Provisions of 24 & 25 Geo. 5. c. 29, applied with modifications.

An Act to reduce to sixty years the age at which women may become entitled to old age pensions under the enactments relating to widows', orphans' and old age contributory pensions; to provide for increasing certain contributions payable under those enactments; to make provision for supplementing, in cases of need, pensions payable under the said enactments to widows who have attained the age of sixty years, and old age pensions, and for making consequential adjustments in respect of the General Exchequer Grants payable to local authorities which are public assistance authorities; and for purposes connected with the matters aforesaid.

[21st March 1940.]

BE it enacted by the King'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 :—

PART I.

WOMEN'S CONTRIBUTORY PENSIONS.

1.—(1) Subject to the provisions of this Part of this Act, the age at which an old age pension under the Contributory Pensions Acts may become payable to a woman, whether as an insured woman or as the wife of an insured man who has attained the age of sixty-five, shall be reduced to sixty.

Reduction of age at which old age pensions become payable and adjustment of contributions.

(2) An old age pension shall not, by virtue of the provisions of this section, accrue in respect of any period before the commencement of this Part of this Act.

(3) For the purpose of making further provision towards the cost of pensions payable under the Contributory Pensions Acts—

(a) the ordinary rates of contributions payable under the principal Act shall be increased,

PART I.
—cont.

in the case of contributions payable in respect of men who have not attained the age of sixty-five by twopence per week, and in the case of contributions payable in respect of women who have not attained the age of sixty by threepence per week, and of the said increases one penny per week shall be payable by the employer and the remainder by the employed person;

- (b) the rates of the contributions payable by virtue of paragraph (b) of subsection (1) of section twelve of the principal Act shall be increased, in the case of contributions payable in respect of men who have attained the age of sixty-five by one penny, and in the case of contributions payable in respect of women who have attained the age of sixty by one penny; and
- (c) the rate of the contribution payable under subsection (1) of section twenty of the principal Act shall be increased by twopence.

(4) Contributions shall cease to be payable by virtue of paragraphs (a) (c) and (d) of subsection (1) of section twelve of the principal Act by or in respect of women who have attained the age of sixty.

(5) For the purpose of giving effect to the foregoing provisions of this section, the provisions of the Contributory Pensions Acts specified in the first column of the First Schedule to this Act shall have effect subject to the amendments set out in the second column of that Schedule.

(6) The foregoing provisions of this section (including the amendments set out in the second column of the First Schedule to this Act) shall, except so far as they relate to the rates of the contributions payable by virtue of paragraph (b) of subsection (1) of section twelve of the principal Act, not apply in relation to women who have attained the age of sixty-five before the commencement of this Part of this Act, or in relation to special voluntary contributors, or in relation to the wife of any such contributor unless she is herself insured otherwise than as such a contributor.

PART I.

—*cont.*

Consequential amendments of enactments relating to unemployment insurance and national health insurance.

Transitional provisions.

2. References in the Unemployment Insurance Acts, 1935 to 1939, and the National Health Insurance Acts, 1936 to 1939, to the age of sixty-five, except any reference relating to service which would be contributory service within the meaning of the enactments relating to teachers' superannuation, shall, in relation to women, be construed as references to the age of sixty.

3.—(1) Regulations may be made by the Minister under the principal Act for the purpose of avoiding hardship which might otherwise be occasioned during the transitional period to women who, immediately before the commencement of this Part of this Act, were insured under the Contributory Pensions Acts or the National Health Insurance Acts, 1936 to 1939, by reason of their being ineligible for benefits for which they might have been eligible under those Acts as they were in force before the commencement of this Part of this Act, and such regulations may, in particular, provide that such women may, after attaining the age of sixty and until they attain the age of sixty-five, be, subject to such conditions as may be prescribed by the regulations, entitled during the period aforesaid—

- (a) in the case of women insured under the Contributory Pensions Acts to continue to qualify for old age pensions at any rate payable under those Acts;
- (b) in the case of women insured under the National Health Insurance Acts, 1936 to 1939, to payments at the rate of ten shillings a week (hereinafter referred to as sickness payments) in respect of any periods in which they may before old age pensions begin to accrue to them be rendered incapable of work by some specific disease or bodily or mental disablement.

(2) Regulations may be made by the Minister under the principal Act for the purpose of avoiding hardship which might otherwise be occasioned during the transitional period to widows who, immediately before the commencement of this Part of this Act, were insured under the National Health Insurance Acts, 1936 to 1939, and entitled to widows' pensions, by reason of their being ineligible for benefits for which they might have been eligible under those Acts, as they were in

PART I.
—*cont.*

force before the commencement of this Part of this Act, and such regulations may, in particular, provide that such widows may, after attaining the age of sixty and until they attain the age of sixty-five, be, subject to such conditions as may be prescribed by the regulations, entitled during the period aforesaid to payments at the rate of ten shillings a week (hereinafter referred to as sickness payments) in respect of any periods in which they may be rendered incapable of work by some specific disease or bodily or mental disablement.

(3) Regulations may be made by the National Health Insurance Joint Committee under the National Health Insurance Acts, 1936 to 1939, with respect to the administration of sickness payments, and such regulations may, in particular, make provision as to the bodies by or through which such payments are to be administered, as to the keeping of accounts of sums expended on such payments and the determination of the amounts chargeable in respect of expenses of such bodies as aforesaid in connection with the administration of such payments, and as to the audit of such accounts and expenses, and regulations so made may apply any of the provisions of the said Acts, with or without modifications.

(4) Women who, immediately before the commencement of this Part of this Act, were insured contributors under the Unemployment Insurance Acts, 1935 to 1939, or under the enactments relating to unemployment insurance in force in Northern Ireland shall, after attaining the age of sixty and before they attain the age of sixty-five be entitled during the transitional period to such benefit and during such periods as they would, if this Act had not been passed, have been entitled to under the Unemployment Insurance Acts, 1935 to 1939, by virtue of contributions paid before they attained the age of sixty, or before the commencement of this Part of this Act, whichever is the later.

(5) On the application of the body charged with the administration of any special scheme made under the Unemployment Insurance Acts, 1935 to 1939, the Minister of Labour may by order vary or amend the provisions of the scheme in such manner as may be necessary to secure that during the transitional period women who immediately before the commencement of

this Part of this Act were persons to whom the scheme applied shall after attaining the age of sixty and before they attain the age of sixty-five, be entitled to benefits under the scheme not less favourable than those provided with respect to insured contributors by the provisions of the last foregoing subsection.

(6) In this section the expression "transitional period" means the period beginning with the commencement of this Part of this Act and ending with the thirtieth day of June nineteen hundred and forty-five.

4.—(1) The Government Actuary shall estimate and certify, in respect of each approved society having women among its members, the amount by which the liabilities of the society in respect of benefits other than additional benefits are reduced by reason of the passing of this Part of this Act, and the amount specified in the certificate shall thereupon be debited in the account of the society in the National Health Insurance Fund, the Scottish National Health Insurance Fund, or the Welsh National Health Insurance Fund, as the case may be.

PART I.
—cont.

Adjustment
of reserves
of approved
societies.

(2) Of the funds of every society set free by the reduction of liabilities aforesaid, such amount as may be certified by the Government Actuary to be represented by outstanding reserve values shall be discharged by cancelling outstanding reserve values to that amount, and the balance thereof shall be carried to a fund under the control of the National Health Insurance Joint Committee to be called the Special Suspense Fund, and may, if the Minister so directs, notwithstanding anything contained in section one hundred and forty-one of the National Health Insurance Act, 1936, be discharged out of the sums standing to the credit of the society in the Investment Account.

26 Geo. 5. &
1 Edw. 8.
c. 32.

(3) This section shall apply in relation to the Deposit Contributors Insurance Section and the Navy, Army and Air Force Insurance Fund respectively as if they were approved societies.

(4) There shall be debited to the Special Suspense Fund any sums expended on sickness payments under this Part of this Act and such amounts as may be determined, in accordance with the regulations made by the National Health Insurance Joint Committee, to be the amounts

PART I
—*cont.*

chargeable in respect of expenses in connection with the administration of such payments.

(5) The residue of the sums standing to the credit of the Special Suspense Fund shall be dealt with in such manner as Parliament may hereafter determine.

(6) If provision is made by any enactment of the Parliament of Northern Ireland appearing to His Majesty substantially to correspond to the provisions of this Part of this Act, His Majesty may by Order in Council make provision for the payment into the Special Suspense Fund of such sums as may be provided by the said enactment and direct that the provisions of this section relating to the payment out of that fund of sums expended on sickness payments and expenses in connection with the administration of such payments shall, with or without modifications, extend to Northern Ireland.

**Expenses
under
Part I of
Act.**

5. Any amounts by which the sums payable into the Treasury Pensions Account under subsection (3) of section fourteen of the principal Act are increased by reason of the passing of this Part of this Act shall be defrayed out of moneys provided by Parliament.

**Power of
Northern
Ireland
Parliament
to amend
s. 14 (3) (a)
of 2 & 3
Geo. 6. c. 84.
10 & 11
Geo. 5. c. 67.**

6. Such of the provisions of paragraph (a) of subsection (3) of section fourteen of the National Health Insurance and Contributory Pensions (Emergency Provisions) Act, 1939, as relate to the payment of additional amounts in respect of pensions shall, so far as those provisions extend to matters with respect to which the Parliament of Northern Ireland has power to make laws, be treated for the purposes of section six of the Government of Ireland Act, 1920, as an enactment passed before the appointed day.

**Interpreta-
tion of
Part I.**

7. In this Part of this Act, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say—

“Contributory Pensions Acts” means the Widows’, Orphans’ and Old Age Contributory Pensions Acts, 1936 to 1939;

“the principal Act” means the Widows’, Orphans’ and Old Age Contributory Pensions Act, 1936.

26 Geo. 5. &
1 Edw. 8.
c. 33.

8.—(1) This Part of this Act shall be construed as one with the Contributory Pensions Acts and may together with those Acts be cited as the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1940.

PART I.
—cont.
Construction, citation and commencement of Part I.

(2) This Part of this Act shall come into operation on the first day of July nineteen hundred and forty.

PART II.

SUPPLEMENTARY PENSIONS.

9.—(1) Subject to the provisions of this Part of this Act, a person (not being a blind person) shall be eligible for a supplementary pension under this Part of this Act who is a person entitled to receive weekly payments on account of an old age pension, or a person who has attained the age of sixty and is entitled to receive weekly payments on account of a widow's pension.

Supplementation of old age pensions and widows' pensions.

(2) Where it is proved in the prescribed manner that any person so eligible as aforesaid is in need of a supplementary pension, there may be granted to him a supplementary pension of an amount determined in accordance with the provisions of this Part of this Act.

(3) The sums required for the payment of supplementary pensions under this Part of this Act shall be defrayed out of moneys provided by Parliament.

(4) Rules made for carrying this Part of this Act into effect shall prescribe the times at which, and the manner in which, applications for supplementary pensions are to be made, and shall make provision as to the days in the week on which supplementary pensions are to be payable to pensioners of any class, and as to the manner in which supplementary pensions are to be paid, and shall in particular provide for enabling pensioners to obtain payment thereof through the Post Office.

(5) A sum shall not be paid on account of a supplementary pension to any person unless that person is in Great Britain.

(6) No allowance shall after the second day of August nineteen hundred and forty, be granted under the Unemployment Assistance Act, 1934, to any person who is eligible for a supplementary pension.

24 & 25
Geo. 5. c. 29.

PART II.
—*cont.*

Administra-
tion of
supplemen-
tary
pensions.
24 & 25
Geo. 5. c. 29.

10.—(1) The Board constituted under section thirty-five of the Unemployment Act, 1934, shall cease to be called the Unemployment Assistance Board and shall be called the Assistance Board.

(2) References in any enactment or other document to the Unemployment Assistance Board shall be construed as references to the Assistance Board.

(3) The functions of the Assistance Board shall include the functions of granting supplementary pensions under this Part of this Act and generally of dealing, in accordance with the provisions of this Act, with matters relating to the administration of such pensions, and the provisions of the said Act of 1934 specified in the first column of the Second Schedule to this Act shall apply with respect to the functions of the Board under this Part of this Act, and with respect to supplementary pensions, subject to the modifications set out in the second column of that Schedule.

(4) The administration of supplementary pensions shall be conducted in such manner as may best promote the welfare of pensioners.

Provision
for dealing
with special
cases.

11.—(1) Where an officer of the Assistance Board, or, on appeal, the appeal tribunal, is of opinion that it is necessary for protecting the interests of an applicant for a supplementary pension or of persons dependent upon him, that the whole or any part of the supplementary pension granted should be issued to some other person, the officer or tribunal may determine that it shall be so issued and shall specify the name of that person in the determination.

(2) An applicant who is aggrieved by any such determination as aforesaid made in his case by an officer of the Board may, without leave, appeal to the appeal tribunal.

Provision as
to supple-
mentary
pension paid
in respect
of person
entitled to
old age
pension.

12.—(1) If during any period subsequent to the date upon which an old age pension began to accrue to any person a supplementary pension of an amount determined wholly or partly by reference to the needs of that person has been paid to some other person, and the said old age pension has not been taken into account in determining whether and at what rate the supplementary pension should be paid, the Assistance Board

may certify the amount of the sums paid during the period aforesaid on account of the supplementary pension, or, as the case may be, the amount by which the sums so paid during that period would have been reduced if the old age pension had been taken into account as aforesaid, and the appropriate authority may direct that a sum equal to the amount so certified shall be treated as advances made on account of the old age pension to the person to whom that pension is payable, and the appropriate authority may deduct that amount from any payments accruing on account of the old age pension in respect of the said period, and may pay the amount so deducted to the Board.

PART II.
—cont.

(2) In this section the expression "the appropriate authority" means, in the case of an old age pension payable under the Old Age Pensions Act, 1936, the Treasury, and in the case of any other old age pension, the Minister.

26 Geo. 5. &
1 Edw. 8.
c. 31.

13. Where a supplementary pension is granted to an applicant in whose case an order for outdoor relief was in force at any time during the month ending with the third day of August nineteen hundred and forty, the rate of the outdoor relief payable under any order for outdoor relief which was, at any time during the period of six months ending with that date, in force in the case of the applicant, may be taken into consideration and the amount of the supplementary pension may be increased accordingly notwithstanding anything in the regulations in force relating to the determination of the needs of the applicant.

Transitional
provisions.

14.—(1) Subject to the provisions of this section, supplementary pensions shall not be payable to pensioners of any class before the first day after the third day of August nineteen hundred and forty, prescribed as the day of the week for the payment of supplementary pensions to pensioners of that class.

Temporary
provisions
as to com-
mencement
of supple-
mentary
pensions.

(2) If the Assistance Board are satisfied that by reason of the number of applications for supplementary pensions or other circumstances the administration of such pensions is in any area likely to present exceptional difficulty during the first two months after the said third day of August, the Board may make arrangements with

E

PART II.
—*cont.*

the public assistance authority for that area whereby that authority may, notwithstanding anything in this Act, continue during that period to pay outdoor relief to such numbers or classes of persons eligible for supplementary pensions as may be specified in the arrangements, and for repayment by the Board to the authority of any expenditure incurred by the authority in pursuance of the arrangements.

Expenses
and receipts
of Board.

15.—(1) Any expenses of the Assistance Board attributable to the purposes of this Part of this Act shall be defrayed out of moneys provided by Parliament.

(2) Subsection (1) of section forty-four and subsection (1) of section forty-six of the Unemployment Act, 1934, (which make provision as to the payment of receipts and expenses of the Board into and out of the Unemployment Assistance Fund) shall apply only with respect to receipts and expenses of the Board attributable to the purposes of that Act.

Contribu-
tions by
local
authorities
and adjust-
ments in
respect of
General
Exchequer
Grants.

16. In respect of the relief afforded by the provisions of this Part of this Act to local authorities who are public assistance authorities, there shall be payable during the remainder of the third fixed grant period by such authorities in England and Wales to the Minister sums at the annual rate of one million pounds, and by such authorities in Scotland to the Secretary of State sums at the annual rate of one hundred and seventy-five thousand pounds, and the amount of the contribution to be made by each of the several local authorities in England and Wales and in Scotland respectively towards the said sums shall be such as may be determined by order of the Minister or Secretary of State, as the case may be, after consultation with such associations of local authorities as appear to him to be concerned and with any local authority with whom consultation appears to him to be desirable; such contributions as aforesaid shall be payable at such times, and in such manner, as the Minister or Secretary of State may direct, or, where the Minister or Secretary of State so directs, the liability of any local authority to pay any such contribution may be discharged by the deduction of a sum equal to the contribution from the General Exchequer Grant payable to the authority.

17.—(1) If, in consequence of the passing of this Part of this Act or of anything done in pursuance thereof, any officer or servant of a local authority which is a public assistance authority suffers any direct pecuniary loss by reason of the determination of his appointment or the diminution of his emoluments, he shall be entitled to recover compensation for that loss from that authority :

PART II.
—cont.
Compensation to officers of public assistance authorities.

Provided that no person shall, by virtue of this section, be entitled to recover compensation for any loss if provision is made for compensating him for that loss by or under any other enactment which is for the time being in force.

(2) For the purposes of this section, an officer or servant—

- (a) who, at any time during the period of five years from the date of the passing of this Act, relinquishes his office by reason of his having been required to perform duties which are not analogous to, or which are an unreasonable addition to, those which he was required to perform immediately before that date; or
- (b) whose appointment is determined or whose emoluments are reduced during the period aforesaid, because his services are not required or his duties are diminished (no misconduct being established),

shall be deemed, unless the contrary is shown, to have suffered direct pecuniary loss by reason of the determination of his appointment or the diminution of his emoluments in consequence of the passing of this Part of this Act or of something done in pursuance thereof.

(3) The provisions of the Fourth Schedule to the Local Government Act, 1933, shall have effect in relation to claims for compensation under this section :

23 & 24
Geo. 5. c. 51.

Provided that the Minister may by order direct that the said provisions shall in relation to such claims have effect subject to such adaptations and modifications as he considers necessary for the purpose of applying them to claims made under this section.

(4) In this section the expression “ emoluments ” has the same meaning as in the Local Government Act, 1933.

PART II.
—*cont.*
Super-
annuation.
25 & 26
Geo. 5. c. 23.

18. Notwithstanding the expiration of the period of twelve months after the commencement of the Superannuation Act, 1935, rules may, within six months from the passing of this Act, be made under section nine of that Act applying to pensionable officers or servants of local authorities who become officers or servants of the Assistance Board after the date of the passing of this Act the rules in force under that section applicable to other persons who become civil servants, and the rules so made shall provide for treating any pensionable officer or servant of a local authority who becomes an officer or servant of the Board within one year after that date as a pensionable officer or servant of a local authority to which those rules apply, notwithstanding that the Treasury may not have directed that the rules should apply to that authority and that no application may have been made by the authority in that behalf; and as from the date from which such rules come into operation section fifty-one of the Unemployment Act, 1934, is hereby repealed :

Provided that nothing in this section or in any rules made thereunder shall affect the superannuation benefits of any person who became an officer or servant of the Board before that date.

Interpreta-
tion.

19.—(1) In this Part of this Act, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say—

“ Blind person ” means a person so blind as to be unable to perform any work for which eyesight is essential;

“ Minister ” means the Minister of Health;

“ Old age pension ” means an old age pension under the Old Age Pensions Act, 1936, or under or by virtue of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1940, or under any enactment repealed by any of those Acts;

“ Prescribed ” means prescribed by rules having effect for the purposes of this Part of this Act;

“Widow’s pension” has the meaning assigned to it by the Widows’, Orphans’ and Old Age Contributory Pensions Act, 1936.

PART II.
—cont.

(2) For the purposes of sub-paragraph (b) of paragraph 1 of the First Schedule to the Old Age Pensions Act, 1936, any supplementary pension receivable shall be deemed to be a sum receivable on account of an old age pension under that Act.

20. In the application of this Part of this Act to Scotland—

Application
of Part II
to Scotland.

(a) for any reference to the Minister of Health except in section sixteen there shall be substituted a reference to the Secretary of State, for any reference to a public assistance authority there shall be substituted a reference to a poor law authority, and for any reference to the Fourth Schedule to the Local Government Act, 1933, there shall be substituted a reference to the Second Schedule to the Rating (Scotland) Act, 1926, and paragraph (i) of subsection (1) of section seven of the Local Government (Scotland) Act, 1929;

16 & 17
Geo. 5. c. 47.
19 & 20
Geo. 5. c. 25.

(b) Section thirteen shall have effect as if—

(i) for the words “in whose case an order for outdoor relief was in force” there were substituted the words “who was being afforded outdoor relief”;

(ii) the words “payable under any order for outdoor relief” were omitted; and

(iii) for the words “in force in the case of” there were substituted the words “being afforded to.”

PART III.

21.—(1) This Act may be cited as the Old Age and Widows’ Pensions Act, 1940.

Short title
and extent.

(2) Save as otherwise expressly provided, this Act shall not extend to Northern Ireland.

SCHEDULES.

Section 1.

FIRST SCHEDULE.

CONSEQUENTIAL AMENDMENTS OF CONTRIBUTORY PENSIONS ACTS.

*Amendments of Widows', Orphans' and Old Age Contributory
Pensions Act, 1936.*

Provisions amended.	Amendments.
Section one -	<p>- For paragraph (c) of subsection (1) there shall be substituted the following paragraph—</p> <p style="margin-left: 40px;">“(c) to an insured man who has attained the age of sixty-five but who has not attained the age of seventy, to an insured woman who has attained the age of sixty but has not attained the age of seventy, and to the wife of an insured man who has attained the age of sixty-five (such wife having attained the age of sixty but not having attained the age of seventy) a pension at the rate of ten shillings per week (in this Act called ‘an old age pension’).”</p>
Section eight -	<p>- In paragraph (a) of subsection (1) for the words “he or she attains the age of sixty-five” there shall be substituted the words “that person attains the age in “the case of a man of sixty-five and in “the case of a woman of sixty”, and in paragraph (b) of that subsection for the words “sixty-five” there shall be substituted the word “sixty”.</p> <p>After subsection (1) there shall be inserted the following subsection—</p> <p style="margin-left: 40px;">“(1A) In the case of a woman who on the thirtieth day of June nineteen hundred and forty had attained the age of sixty, the reference in paragraph (a) of the last foregoing subsection to ‘the time of attaining that age’ shall be construed as a reference to the said thirtieth day of June.”</p>

Provisions amended.	Amendments.	1ST SCH. —cont.
Section nine -	<p>- After subsection (2) there shall be inserted the following subsection—</p> <p style="padding-left: 40px;">“ (3) In relation to the payment of an old age pension in respect of the insurance of a woman, the foregoing provisions of this section shall have effect—</p> <p style="padding-left: 80px;">(a) in the case of a woman who on the thirtieth day of June nineteen hundred and forty had attained the age of sixty, as if for the reference in paragraph (c) of subsection (1) to the date on which she attained the age of sixty-five there were substituted a reference to the third day of July nineteen hundred and thirty-nine, as if for all other references to the date on which she attained the age of sixty-five there were substituted references to the thirtieth day of June nineteen hundred and forty, and as if at the end of proviso (i) to subsection (1) there were inserted the words ‘ and ‘ for the reference to the third ‘ day of July nineteen hundred ‘ and thirty-nine ’; and</p> <p style="padding-left: 80px;">(b) in any other case as if for the words ‘ sixty-five ’ there were substituted the word ‘ sixty.’ ”</p>	
Section ten -	<p>- At the end of subsection (1) there shall be inserted the following paragraph—</p> <p style="padding-left: 40px;">“ In relation to a woman, the foregoing provisions of this section shall have effect—</p> <p style="padding-left: 80px;">(a) in the case of a woman who on the thirtieth day of June nineteen hundred and forty had attained the age of sixty-four and had ceased to be insured since attaining that age, as if for the words ‘ if within twelve ‘ months of ceasing to be in- ‘ sured he attains the age of</p>	

1st Sch.
—cont.

Provisions amended.	Amendments.
Section ten—cont. -	<p>' sixty-five ' there were substituted the words ' from the first day of July nineteen hundred and forty ' ; and</p> <p>(b) in any other case as if for the references therein to the age of sixty-five there were substituted references to the age of sixty."</p>
Section twelve -	<p>In paragraphs (a), (c) and (d) of subsection (1), for the words " who has not attained the age of sixty-five " wherever those words occur, there shall be substituted the words " who, being a man, has not attained the age of sixty-five, or, being a woman, has not attained the age of sixty " .</p> <p>In paragraph (b) of subsection (1), for the words " who has attained the age of sixty-five " there shall be substituted the words " who, being a man, has attained the age of sixty-five, or, being a woman, has attained the age of sixty " .</p>
Section thirteen -	<p>In subsection (1), after the words " who has attained the age of sixty-five " there shall be inserted the words " or, being a woman, has attained the age of sixty " .</p>
Section fourteen -	<p>In the proviso to subsection (2) for the words " have attained the age of sixty-five " there shall be substituted the words " being men have attained the age of sixty-five and being women have attained the age of sixty " .</p>
Section seventeen -	<p>In subsection (5) at the end of paragraph (a) there shall be inserted the words " or in the case of a woman the age of sixty " .</p>
Section twenty -	<p>In subsection (1) for the word " ninepence " there shall be substituted the word " elevenpence " .</p>
Section twenty-two	<p>At the end of subsection (1) there shall be inserted the following paragraph—</p> <p>" The provisions of this section shall apply in relation to a woman as if for the references therein to the age of sixty-five there were substituted references to the age of sixty " .</p>

Provisions
amended.

Amendments.

1st Sch.
—cont.

Section forty-one - At the end of the section there shall be inserted the following subsection—

“(5) In this section the expression ‘rates of contributions’ means the rates for the time being in force under any enactment.”

First Schedule - For the table contained in Part I there shall be substituted the following table—

“ORDINARY RATES OF CONTRIBUTIONS.

	Rate of contribution per week.	Payable in case of employed persons.	
		By the employer.	By the employed person.
Contributions in case of men - - -	1s. 1d.	6½d.	6½d.
Contributions in case of women - - -	8½d.	3½d.	5d.”

For the table contained in Part II there shall be substituted the following table—

“RATES OF CONTRIBUTIONS IN RESPECT OF PERSONS EMPLOYED WITHIN THE MEANING OF THE INSURANCE ACT WHO, BEING MEN, HAVE ATTAINED THE AGE OF SIXTY-FIVE, OR, BEING WOMEN, HAVE ATTAINED THE AGE OF SIXTY.

Contributions in case of men - - -	11d.	11d.	—
Contributions in case of women - - -	8d.	8d.	—”

Fourth Schedule - In paragraph 6 for the words “sixty-five” there shall be substituted the word “sixty”.

1ST SCH.
—cont.

*Amendment of the Widows', Orphans' and Old Age Contributory
Pensions (Voluntary Contributors) Act, 1937.*

Section twelve - In subsection (1) after the words "sixty-five" there shall be inserted the words "or in the case of a woman, the age of sixty".

*Amendment of the National Health Insurance and Contributory
Pensions (Emergency Provisions) Act, 1939.*

Section fourteen - At the end of subsection (3) there shall be inserted the following paragraph—
"Paragraph (a) of this subsection shall, in cases where the person by virtue of whose insurance the pension is payable is a woman, be construed as if for references to sixty-five years and to nineteen hundred and thirty-four there were substituted respectively references to sixty years and nineteen hundred and twenty-nine."

Section 10.

SECOND SCHEDULE.

PROVISIONS OF 24 & 25 GEO. 5. C. 29, APPLIED WITH
MODIFICATIONS.

Provisions applied.	Modifications.
Subsections (3) and (4) of section thirty-five.	Subsection (3) shall have effect as if the words "under this Part of this Act" were omitted; and subsection (4) shall have effect as if for the words "the operation of this Part of this Act" there were substituted the words "their functions in connection with the administration of supplementary pensions" and as if after the word "Minister" there were inserted the words "the Minister of Health and the Secretary of State".
Subsections (2), (3), (4) and (5) of section thirty-eight.	Subsection (2) shall have effect as if for the words "allowance to be granted under this Part of this Act" there were substituted the words "supplementary

Provisions
applied.

Modifications.

2ND SCH.
—cont.

Subsections (2), (3),
(4) and (5) of
section thirty-
eight—cont.

pension to be granted” and as if for the words “this Act” (where those words occur for the second time) there were substituted the words “the Unemployment Act, 1934”; subsection (3) shall have effect as if for the words “made under this Part of this Act” there were substituted the words “having effect for the purposes of Part II of the Old Age and Widows' Pensions Act, 1940,” and as if after paragraph (e) there were inserted the following paragraphs:—

“(f) the first seven shillings and sixpence a week of any superannuation payment in respect of previous service or employment from which the recipient has retired or resigned (whether payable by a former employer or not) not being a payment on account of an old age pension, as defined in Part II of the Old Age and Widows' Pensions Act, 1940, shall be disregarded;

(g) the first seven shillings and sixpence a week of any sickness payment under Part I of the Old Age and Widows' Pensions Act, 1940, shall be disregarded”;

and subsection (5) shall have effect as if for the word “allowances” there were substituted the words “supplementary pensions,” as if for the words “with the Minister” there were substituted the words “with any government department” and as if for the words “of the Minister” there were substituted the words “of that department”.

Subsections (1), (3),
(4), (5) and (6) of
section thirty-
nine.

Subsection (1) shall have effect as if for the words “allowances under this Part of this Act” there were substituted the words “supplementary pensions”; subsection (3) shall have effect as if for the

2ND SCH.
—cont.

Provisions
applied.

Modifications.

Subsections (1), (3),
(4), (5) and (6) of
section thirty-
nine—*cont.*

words “an allowance” in all places where those words occur there were substituted the words “a supplementary pension” and as if for the words “the allowance” there were substituted the words “the supplementary pension”; subsection (4) shall have effect as if for the words “For the purposes of this Part” of this Act there shall be constituted “appeal tribunals and” there were substituted the words “The appeal tribunals constituted in accordance with” and as if for the words from “have effect” to the end of the subsection there were substituted the words “act for the purposes of Part II of the Unemployment Act, 1934 and of Part II of the Old Age and Widows’ Pensions Act, 1940”; subsection (5) shall have effect as if the words “to whom this Part of this Act applies” were omitted, and as if for the words “an allowance under this Part of this Act” there were substituted the words “a supplementary pension”; as if for the words “provided in the section next following” there were substituted the words “otherwise expressly provided”; and as if for the words “made in that behalf under this Part of this Act” there were substituted the words “having effect in that behalf”; and subsection (6) shall have effect as if for the words “made under this and the next following section” there were substituted the words “having effect for the purposes of Part II of the Old Age and Widows’ Pensions Act, 1940”.

Section forty-eight - The section shall have effect as if for the words “an allowance” in all places where those words occur there were substituted the words “a supplementary pension”.

<u>Provisions applied.</u>	<u>Modifications.</u>	2ND SCH —cont.
Section fifty	- Subsection (2) shall have effect as if for the words " a person to whom this Part of this Act applies " there were substituted the words " eligible for a supplementary pension " ; subsection (4) shall have effect as if for the words " an allowance under this Part of this Act " there were substituted the words " a supplementary pension " ; and the section shall have effect as if for the words " this Part of this Act " in any other places in which those words occur there were substituted the words " Part II of the Old Age and Widows' Pensions Act, 1940 " .	
Section fifty-two	- The section shall have effect as if after the word " Minister " wherever that word occurs there were inserted the words " and " the Secretary of State acting in conjunction," as if for the words " him " and " he " respectively wherever those words occur there were substituted the words " them " and " they," as if for the words " thinks," " makes," and " intends," respectively, there were substituted the words, " think," " make," and " intend," and as if for the words " the Minister's " there were substituted the word " their " ; subsection (1) shall have effect as if for the words " this Part of this Act " where those words first occur there were substituted the words " Part II of the Old Age and Widows' Pensions Act, 1940," and as if for the words " this Act to be made under this " " Part of this Act (except rules authorised " to be made under the last foregoing section) " there were substituted the words " that Part of that Act to be made thereunder " ; subsection (2) shall have effect as if for the words " The Board " shall within four months from the " passing of this Act and thereafter " there were substituted the words " The " regulations which were at the date of " the passing of the Old Age and " Widows' Pensions Act, 1940, in force	

2ND SCH.
—cont.

Provisions applied.	Modifications.
<p>Section fifty-two— <i>cont.</i></p>	<p>“ for the purposes of subsection (3) of “ section thirty-eight of the Unemploy- “ ment Act, 1934, shall have effect for “ the purposes of that section as it applies “ with respect to the functions of the “ Board under Part II of the said Act of “ 1940, subject to such adaptations as “ may be prescribed by rules made by “ the Board, and the Board shall ”; and as if for the words “ this Act ” where those words occur for the second time there were substituted the words “ the “ Unemployment Act, 1934, as that “ section applies with respect to the “ functions of the Board under Part II “ of the said Act of 1940 ”.</p>
<p>Section fifty-three - Subsections (1), (2), (3) and (6) of sec- tion fifty-four.</p>	<p>None. Subsection (1) shall have effect as if the definitions of “ contravention ” and “ education authority ” were omitted and as if for the definition of “ Minister ” there were substituted the following definition “ ‘ Minister,’ (except in sub- “ sections (3) and (4) of section thirty-five, “ where that expression means the “ Minister of Labour) means the Minister “ of Health ”; subsection (2) shall have effect as if for the words “ sixteen ” and “ sixteenth ” there were substituted respectively the words “ sixty ” and “ sixtieth ” and subsection (3) shall have effect as if for the words “ an “ allowance or for a decision that a “ person is a person to whom this Part “ of this Act applies ” there were substituted the words “ a supplementary pension ”.</p>
<p>Section fifty-five -</p>	<p>This section shall have effect as if— (a) for paragraph (1) there were substi- tuted the following paragraph— “ (1) A reference to the Secretary of State shall, except in subsection (4) of section thirty-five and in section fifty-two, be substituted for any reference to the Minister of Health ”;</p>

Provisions applied.	Modifications.
Section fifty-five— <i>cont.</i>	(b) there were omitted, the definition of “workhouse” in paragraph (2), paragraph (3), and the words in paragraph (5) “the definition of Education authority shall be omitted “and”.
Section fifty-six	- Subsection (1) shall have effect as if for the words “unemployment assistance” there were substituted the words “supplementary pensions”; as if for the words “by this Part of this Act” there were substituted the words “by Part II “of the Old Age and Widows’ Pensions Act, 1940”; as if for the words “under this Part of this” there were substituted the words “under Part II of that” and as if for the word “allowances” there were substituted the words “supplementary pensions”; and subsection (2) shall have effect as if for the words “this Part of this Act” there were substituted the words “Part II of the “Old Age and Widows’ Pensions Act, “1940”.
Paragraph 6 of the Seventh Schedule.	Sub-paragraph (c) shall have effect as if for the words “for a period specified therein “no further applications for an allowance “made by an applicant shall be considered” there were substituted the words “the applicant shall cease to be eligible for a supplementary pension”.
Eighth Schedule	- For the Schedule there shall be substituted the following Schedule:—

“ EIGHTH SCHEDULE.

**MODIFICATION OF ENACTMENTS RELATING TO RELIEF
OF THE POOR.**

PART I.

COMMENCEMENT OF SCHEDULE.

This Schedule shall come into operation as respects any class of pensioners on the first day prescribed for payment of supplementary pensions to pensioners of that class.

2ND SCH.
—*cont.*

PART II.

PROVISIONS APPLYING TO ENGLAND AND WALES.

1. A public assistance authority shall not after the commencement of this Schedule order outdoor relief to be given—

- (a) to any person during any period in respect of which an old age pension is payable to that person, or to any woman who has attained the age of sixty during any period in respect of which a widow's pension is payable to her, except (in either case) during any period after the date when the pension began to accrue to that person but before the date on which the person becomes entitled to receive weekly payments on account thereof; or
- (b) to any person whose needs have been taken into account in a determination for the time being in force granting a supplementary pension :

Provided that this paragraph shall not apply to the granting of relief in respect of the medical needs of any person or affect any powers or duties under section seventeen of the Poor Law Act, 1930 (which relates to relief in cases of sudden or urgent necessity).

2. The Assistance Board shall pay to any public assistance authority—

- (a) the cost of any outdoor relief (not being relief in respect of medical needs) lawfully given after the commencement of this Schedule to any person after the date on which an old age pension began to accrue to him, or, in the case of a woman entitled to a widow's pension, after the date on which she attained the age of sixty years, or the date on which a widow's pension began to accrue to her, whichever is the later ;
- (b) the cost of any relief under section seventeen of the Poor Law Act, 1930, (not being relief in respect of medical needs) given after the commencement of this Schedule to a person eligible for a supplementary pension :

Provided that the amount payable by the Board in respect of any person under sub-paragraph (a) or sub-paragraph (b) of this paragraph shall not exceed the amount of the supplementary pension which would have been granted to that person by the Board, and any dispute between the Board and any authority as to the amount of the supplementary pension which would have been granted as aforesaid shall be referred to the appeal tribunal, whose decision shall be final.

PART III.

2ND SCH.
—cont.

PROVISIONS APPLYING TO SCOTLAND.

1. A poor law authority shall not after the commencement of this Schedule afford outdoor relief—

- (a) to any person during any period in respect of which an old age pension is payable to that person, or to any woman who has attained the age of sixty during any period in respect of which a widow's pension is payable to her, except (in either case) during any period after the date when the pension began to accrue to that person but before the date on which the person becomes entitled to receive weekly payments on account thereof; or
- (b) to any person whose needs have been taken into account in a determination for the time being in force granting a supplementary pension :

Provided that—

- (i) nothing in this paragraph shall prohibit outdoor relief being afforded to any person in a case of sudden or urgent necessity;
- (ii) this paragraph shall not apply to the affording of relief in respect of the medical needs of any person.

2. The Assistance Board shall pay to any poor law authority—

- (a) the cost of any outdoor relief (not being relief in respect of medical needs) lawfully afforded after the commencement of this Schedule to any person after the date on which an old age pension began to accrue to him or, in the case of a woman entitled to a widow's pension, after the date on which she attained the age of sixty years, or the date on which a widow's pension began to accrue to her, whichever is the later;
- (b) the cost of any outdoor relief (not being relief in respect of medical needs) afforded after the commencement of this Schedule in a case of sudden or urgent necessity to a person eligible for a supplementary pension :

F

2ND SCH.
—cont.

Provided that the amount payable by the Board in respect of any person under sub-paragraph (a) or sub-paragraph (b) of this paragraph shall not exceed the amount of the supplementary pension which would have been granted to that person by the Board, and any dispute between the Board and any authority as to the amount of the supplementary pension which would have been granted as aforesaid shall be referred to the appeal tribunal, whose decision shall be final."

CHAPTER 14.

Agriculture (Miscellaneous War Provisions) Act, 1940.

ARRANGEMENT OF SECTIONS.

PART I.

WHEAT.

Section.

1. Deficiency payments.
2. Standard price.
3. Suspension of quota payments.
4. Delegation to committee of powers of Wheat Commission.
5. Extension of powers of Wheat Commission.
6. Suspension of functions of Flour Millers' Corporation.
7. Interpretation, construction and citation of Part I.

PART II.

OATS, RYE, BARLEY AND PLOUGHING.

8. Amendment of oats subsidy.
9. Extension of oats subsidy to rye.
10. Amendment of barley subsidy.
11. Amendment as to ploughing grants.
12. Ploughing grants in respect of smallholdings in Scotland where landholders share in common grazing.
13. Interpretation, construction, citation and expenses of Part II, and repeals consequential thereon.

PART III.

LAND DRAINAGE.

14. Drainage of outlying land.
15. Mole drainage.
16. Powers over dams.
17. Control of sluices.
18. Powers of entry.
19. Powers of local authorities.
20. Extension of powers of Catchment Boards as respects maintenance of watercourses.
21. Obstruction and penalties.
22. Interpretation, construction, citation and duration of Part III.

PART IV.

MISCELLANEOUS AND GENERAL.

Section.

23. Provisions as to requisitioned land.
24. Antedating of directions to plough up land.
25. Expenses of Minister in providing goods and services required for agriculture.
26. Exclusion of certain holdings from Agricultural Holdings Act.
27. Extension of land fertility scheme to gardens.
28. Regulations as to importation of livestock.
29. Provision for cleansing of channels of watercourses in Scotland.
30. Definitions.
31. Application to Scotland.
32. Application to Northern Ireland.
33. Short title.

SCHEDULES :

First Schedule—Provisions of Wheat Acts in which references to accounting periods are to be substituted for references to cereal years.

Second Schedule—Amendments of the Wheat (Amendment) Act, 1939, consequential on suspension of quota payments.

Third Schedule—Temporary amendments of Agricultural Development Act, 1939, consequential on rye subsidy.

Fourth Schedule—Provisions of Agricultural Development Act, 1939, repealed.

Fifth Schedule—Provision as to certain drainage schemes.

An Act to make certain amendments in the law relating to agriculture and agricultural land in connection with the present war.

[21st March 1940.]

BE it enacted by the King'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 :—

PART I.

WHEAT.

1.—(1) For the purpose of enabling deficiency payments under the Wheat Acts, 1932 and 1939, to be computed and made in respect of periods less than a year, every cereal year to which this section applies shall be divided into accounting periods as follows :—

- (a) the first accounting period in the cereal year beginning on the first day of August nineteen

PART I.
—cont.

- hundred and thirty-nine shall be deemed to have ended with the eighth day of September;
- (b) the second accounting period in that year shall be deemed to have ended with the twentieth day of October;
- (c) each subsequent accounting period in that or any subsequent cereal year to which this section applies shall end or be deemed to have ended with such date as the Minister may by order determine after consultation with the Wheat Commission;

and, as respects home-grown millable wheat sold in any such year, the provisions of the said Acts relating to deficiency payments set out in the First Schedule to this Act shall have effect as if a reference to an accounting period were substituted for any reference to a cereal year.

(2) For the purpose of computing the amount of a deficiency payment payable in respect of any home-grown millable wheat sold in any accounting period, the Wheat Commission may, if it appears to them that the price of the wheat was fixed in some subsequent accounting period, treat the wheat as having been sold in that subsequent period.

(3) As respects home-grown millable wheat sold in any cereal year to which this section applies, the quantity of such wheat in respect of which deficiency payments may be made shall not be limited by reference to the anticipated supply of wheat for that year, and accordingly—

- (a) the proviso to subsection (1) of section one of the Wheat Act, 1932, and subsection (2) of section two of that Act shall not have effect as respects any such year; and
- (b) it shall not be necessary for the Minister to make an order as respects any such year under subsection (4) of the said section two.

(4) This section shall apply to the cereal year beginning on the first day of August nineteen hundred and thirty-nine and every subsequent cereal year falling wholly or partly within the period of suspension.

2.—(1) As respects wheat sold in any cereal year to which this section applies, the standard price for the

22 & 23
Geo. 5. c. 24.

Standard
price.

purpose of the Wheat Acts, 1932 and 1939, shall be eleven shillings per hundredweight, unless an order is made under the following provisions of this section as respects wheat sold in that year.

PART I.
—cont.

(2) As respects wheat sold in the cereal year beginning on the first day of August nineteen hundred and forty or any subsequent cereal year to which this section applies, the Minister may, by order made with the consent of the Treasury either in that or the preceding cereal year, direct that the standard price shall be such price as may be specified in the order instead of eleven shillings per hundredweight :

Provided that, after the end of the first of the accounting periods into which any cereal year is divided under the foregoing section of this Act, no such order shall be made as respects wheat sold in that year.

(3) Any order made under this section may be varied or revoked by a subsequent order made in like manner and subject to the like provisions.

(4) The next committee to be appointed under section one of the Wheat (Amendment) Act, 1939, to report as to the desirability of making alterations in the standard price shall be appointed in the year beginning on the first day of January in the last cereal year to which this section applies, and thereafter committees shall be appointed under that section in each third succeeding year as therein provided.

2 & 3 Geo. 6.
c. 37.

(5) This section shall apply to every cereal year to which the last foregoing section of this Act applies.

3.—(1) No quota payments shall be made under the Wheat Acts, 1932 and 1939, in respect of any flour, chargeable food or chargeable imports, by virtue of any delivery or importation thereof during the period of suspension, and accordingly the provisions of the Wheat (Amendment) Act, 1939, relating to such payments shall have effect subject to the amendments specified in the Second Schedule to this Act.

Suspension
of quota
payments.

(2) The Minister of Food shall from time to time pay to the Wheat Commission out of moneys provided by Parliament such sums as may be certified by the Minister of Agriculture and Fisheries, with the consent of the Treasury, to be necessary to enable the Commission

PART I.
—cont.

to discharge during the period of suspension its functions under the Wheat Acts, 1932 and 1939, as amended by this Act :

Provided that nothing in this subsection shall affect the provisions of subsection (6) of section ten of the Wheat Act, 1932 (which provides for the payment of the administrative expenses of the Commission by registered growers).

Delegation
to
committee
of powers of
Wheat
Commis-
sion.

4.—(1) After such date as the Minister may by order appoint, and until the end of the period of suspension, all the powers and duties of the Wheat Commission shall be exercised and performed by a committee consisting of five members of the Commission appointed (subject to the provisions of this section) by the Commission.

(2) A member of the said committee shall be appointed until the expiration of one year from the date of his appointment or until the expiration of the period of suspension, whichever first occurs, but shall be eligible for re-appointment.

(3) The first members of the said committee shall be appointed within one month from the commencement of this Act, and any vacancy among the members of the said committee shall be filled by the Commission within one month after it occurs, and if the Commission fail to make any appointment as required by this subsection, the Minister shall make it.

(4) The said committee shall submit annually to the Commission a report on the discharge of their functions.

(5) The quorum of the said committee shall be three, and the committee shall have power to act notwithstanding any vacancy among the members thereof.

(6) In the case of an equality of votes at a meeting of the said committee, the chairman of the meeting shall have a second or casting vote.

Extension
of powers of
Wheat Com-
mission.

5. The Wheat Commission shall have power and shall be deemed always to have had power—

(a) to enter into any agreement for the letting or use of their premises, or for the hiring or use of any of their equipment, or for the loan of any of their assets, to or by any Government

- Department or any person designated by any Government Department; PART I.
—cont.
- (b) to sell to any Government Department or any person so designated any of the Commission's property;
- (c) to make arrangements with any Government Department or person so designated and with any officer or servant of the Commission for the temporary use by that Department or person of the services of that officer or servant;
- (d) subject to the concurrence of the Minister, to make payments to, or to the dependants of, any officer or servant of the Commission who is engaged in any national service or has been injured or killed in the performance of any such service.

6. Until the end of the period of suspension, no order shall be made under subsection (3) of section one of the Wheat Act, 1932, requiring the Flour Millers' Corporation to buy any stocks of home-grown millable wheat, and accordingly until the end of that period— Suspension
of functions
of Flour
Millers'
Corpora-
tion.

- (a) it shall not be necessary for the accounts of the Millers' Quota Fund to be audited; and
- (b) the Minister shall not approve any arrangements made by the Corporation under paragraph 3 of the Second Schedule to that Act (which relates to the registration of millers) or any scheme submitted to him by the Corporation under paragraph 6 of the said Schedule (which provides for the election of members of the Corporation by registered millers);

and the Minister shall require the Corporation at the end of that period either to prepare and submit to him the draft of a new scheme under the said paragraph 6 or to give a fresh public notice under that paragraph with respect to the draft scheme already submitted.

7.—(1) For the purposes of this Part of this Act, the expression "the period of suspension" means a period— Interpreta-
tion, con-
struction
and cita-
tion of
Part I.

- (a) beginning on such date as the Minister may by order appoint, being a date not later than the end of the three months beginning with the commencement of this Act; and

PART I.
—*cont.*

(b) ending on such date as His Majesty may by Order in Council appoint, being a date not later than the end of the two years beginning with the end of the war period.

1 Edw. 8. &
1 Geo. 6.
c. 70.

(2) This Part of this Act shall be construed as one with the Wheat Acts, 1932 and 1939, and may be cited together with those Acts and section thirteen of the Agriculture Act, 1937, as the Wheat Acts, 1932 to 1940.

PART II.

OATS, RYE, BARLEY AND PLOUGHING.

Amendment
of oats
subsidy.

8. The provisions of sections one and two of the Act of 1939 (which relate to oats subsidy payments) shall have effect subject to the following amendments:—

(a) the said payments shall be payable at the higher rate mentioned in paragraph (a) of subsection (1) of the said section two, whether or not the condition specified in subsection (2) of the said section one (which relates to wheat deficiency payments) is satisfied;

(b) no reduction in the said rate shall be made in any year under subsection (2) of the said section two, whatever the total acreage qualifying for oats subsidy payments in that year.

Extension
of oats
subsidy to
rye.

9.—(1) For the purposes of any provision of the Act of 1939 (as amended by this Act) which relates to land being under oats at a particular time, land on which a crop of rye was growing at any time during a year to which this section applies shall be treated as land which was under oats at that time:

Provided that, for the purpose of computing the acreage qualifying in the case of any year for oats subsidy payments, the acreage of any land under rye shall be disregarded.

(2) The provisions of sections three, four and six of the said Act (which relate respectively to mixed crops, negligent cultivation, and changes in the occupation of farms) shall have effect, in the case of any year to which this section applies, subject to the amendments specified in the Third Schedule to this Act, being amendments consequential on the provisions of subsection (1) of this section.

PART II.
—cont.

(3) In the application to Scotland of the last foregoing subsection and the Third Schedule to this Act, any reference to section six of the Act of 1939 shall be construed as a reference to the section substituted therefor by paragraph (b) of section thirty-nine of the Act of 1939.

(4) The years to which this section applies are every year falling wholly or partly within the war period, and the year next following the last such year.

10. No reduction shall be made in any sum payable for any year out of moneys provided by Parliament to the barley subsidy fund under section thirteen of the Act of 1939, or by way of barley subsidy payments under section fourteen of that Act, whatever the amount of home grown barley harvested in that year.

Amendment
of barley
subsidy.

11.—(1) The Ministers may, by order made with the consent of the Treasury, direct that Part IV of the Act of 1939 (which makes provision for ploughing grants in respect of the ploughing up of land in the year nineteen hundred and thirty-nine) shall apply to the ploughing up of land in any subsequent year falling wholly or partly within the war period as it applies (as amended by this or the next following section) to the ploughing up of land in the year nineteen hundred and thirty-nine.

Amendment
as to
ploughing
grants.

(2) Subsection (2) of section twenty-seven of the Act of 1939 (which specifies conditions which must be satisfied in order that land may be qualified for a ploughing grant) shall have effect as if the following paragraphs were substituted for paragraphs (a) and (d) thereof:—

“(a) that the land has been ploughed up during such period in any year as may be specified by regulations made by the Ministers;”

“(d) that the land either—

(i) was capable of being substantially improved, in respect of fitness for re-seeding or re-introduction into a suitable rotation, by being ploughed up and dealt with as aforesaid, and would be capable of producing satisfactory arable crops for harvesting in the year in which it was ploughed up or the next following year; or

PART II.
—cont.

(ii) was capable of being substantially improved by being re-seeded to grass and has been or will have been so re-seeded, in accordance with regulations made by the Ministers, before such date in the year in which it was ploughed up or the next following year as may be specified in the regulations;”

(3) The following two subsections shall be substituted for subsections (2) and (3) of section twenty-eight of the Act of 1939 :—

“ (2) A ploughing grant shall not be made—

(a) in respect of any such land as aforesaid comprised in a farm, if the total area of such land comprised in the farm is less than one acre in extent; or

(b) in respect of any parcel of such land as aforesaid which is not comprised in a farm, if the area of the parcel is less than one acre in extent.

(3) In computing the amount of any such grant payable in respect of any such land comprised in a farm, or in respect of any parcel of such land not so comprised, if the total area of such land so comprised or the area of the parcel, as the case may be, is not an exact number of half acres, the odd fraction of a half acre shall be disregarded.”

Ploughing grants in respect of smallholdings in Scotland where landholders share in common grazing.

12. For the purposes of Part IV of the Act of 1939, the holdings of any landholders who share in a common grazing for which a committee has been appointed in pursuance of the Small Landholders (Scotland) Acts, 1886 to 1931, may, if the Secretary of State so determines, be treated as one farm, and in that event ploughing grants payable in respect of such holdings shall be paid to the committee, who shall apportion the same among the landholders according to the areas ploughed on their respective holdings.

Interpretation, construction, citation and expenses of Part II, and repeals consequential thereon.

13.—(1) For the purposes of this Part of this Act, the expression “ the Act of 1939 ” means the Agricultural Development Act, 1939.

(2) This Part of this Act shall be construed as one with the Act of 1939, and may be cited together with that Act as the Agricultural Development Acts, 1939 and 1940.

(3) There shall be defrayed out of moneys provided by Parliament any increase attributable to the passing of this Part of this Act in—

PART II.
—*cont.*
2 & 3 Geo. 6
c. 48.

- (a) the sums which are authorised to be so defrayed by Part I, Part II or Part IV of the Act of 1939; and
- (b) the expenses incurred for the purposes of those Parts of that Act which are authorised to be so defrayed by section thirty-three of that Act.

(4) The provisions of the Act of 1939 set out in the first column of the Fourth Schedule to this Act are hereby repealed to the extent specified in the second column of that Schedule.

PART III.

LAND DRAINAGE.

14.—(1) Where the War Agricultural Executive Committee for a county or county borough consider that any agricultural land within the county or borough, but not within any drainage district other than a catchment area, is capable of improvement by the execution of drainage works, they may request the Catchment Board for any catchment area wholly or partly within the county or borough to prepare and carry out a scheme for draining the land. Drainage of outlying land.

(2) After receiving such a request as respects any land, the Catchment Board may prepare a scheme for draining the land, if they are of opinion—

- (a) that the cost of preparing and carrying out the scheme will not exceed an amount equal to five pounds for each acre of the land; and
- (b) that the value of the land for agricultural purposes will be increased in consequence of the carrying out of the scheme:

Provided that—

- (i) no scheme under this section shall provide for the drainage of land outside the catchment area of the Board except with the consent of the Catchment Board for the area in which the land is situated or, in a case where the land is not situated in a catchment area, the council of the county or county borough in which the land is situated; and

PART III.
—cont.

(ii) no scheme under this section shall provide for the execution of works on or in connection with the main river of any catchment area.

(3) The provisions of the Fifth Schedule to this Act shall have effect with respect to the contents and approval by the Minister of a scheme under this section, (in that Schedule referred to as a "scheme"), and to the notices to be given in relation thereto.

(4) Where a scheme prepared by a Catchment Board under this section has been approved by the Minister—

(a) the Catchment Board may execute any works specified in the scheme, and for that purpose shall, whether or not the land comprised in the area of the scheme is comprised in the area of the Board, have all the powers which they have by virtue of the Land Drainage Act, 1930, in relation to the main river; and

(b) the owner of any land comprised in the area of the scheme shall be liable to pay to the Board, within one month after the date of a demand made in writing by the Board, the amount apportioned under the scheme to that land of the net cost of the scheme :

Provided that an owner by whom any amount is so payable may, by notice in writing served on the Board within the said one month, elect to pay the said amount, together with interest thereon from the said date, by such number of equal annual instalments, not exceeding five, as may be specified in the notice, so however that—

(i) the first such instalment shall be payable within one year from the said date; and

(ii) the rate of interest shall, in default of agreement between the owner and the Board, be fixed by the Minister.

(5) Any sum payable to a Catchment Board under the last foregoing subsection—

(a) may be recovered by the Board summarily as a civil debt; and

(b) shall be a charge on the land in respect of which it is payable;

and the Board shall, for the purposes of enforcing any such charge, have the same powers and remedies under the Law of Property Act, 1925, and otherwise as they would have if they were mortgagees by deed having powers of sale and lease, of accepting surrenders of leases and of appointing a receiver.

PART III.
—cont.
15 & 16
Geo. 5. c. 20.

(6) Where, on the termination of the tenancy of a holding within the meaning of the Agricultural Holdings Act, 1923, in respect of which any sum has been paid or is payable to a Catchment Board by virtue of a scheme under this section, the landlord proves to the satisfaction of an arbitrator appointed under that Act that any works executed in pursuance of the scheme were rendered necessary by the neglect of the tenant to comply with any obligation relating to the maintenance or repair of a watercourse imposed on him by virtue of the contract of tenancy, the arbitrator shall award to the landlord compensation equal to so much of the net cost of the scheme as was attributable to the execution of those works :

13 & 14
Geo. 5. c. 9.

Provided that, where any agreement is made between the landlord and the tenant of such a holding as aforesaid for the payment by the tenant of any contribution in respect of the sum paid or payable as aforesaid, that contribution shall be recoverable from the tenant in lieu of compensation under this subsection.

For the purpose of any arbitration under this subsection, a certificate by the Catchment Board that such part of the net cost of the scheme as may be specified in the certificate was attributable to the execution of works so specified shall be conclusive evidence of that fact.

(7) The Minister may, out of moneys provided by Parliament, make towards expenditure incurred by Catchment Boards in preparing and carrying out schemes approved by him under this section grants of such amounts and subject to such conditions as may be approved by the Treasury.

(8) Where the whole or any part of the area of a scheme prepared by a Catchment Board and approved by the Minister under this section is comprised in another catchment area, the Board shall be entitled to recover from the Catchment Board for the last mentioned area,

PART III.
—*cont.*

in respect of their expenditure in preparing and carrying out the scheme so far as that expenditure is not met otherwise under this section, such sum as may be determined by agreement between those Boards or, in default of agreement, by the Minister.

(9) For the purposes of this section—

- (a) the expression “the area of the scheme” means, in relation to any scheme, the area of the land set out in the scheme as being the land to be drained in pursuance of the scheme; and
- (b) the expression “net cost” means, in relation to any scheme, such expenditure as is certified by the Minister to have been incurred by a Catchment Board in preparing and carrying out the scheme less the amount of any grant made by the Minister towards that expenditure.

(10) The provisions of this section shall have effect notwithstanding anything in any award made under any enactment.

**Mole
drainage.**

15.—(1) Where a scheme for the drainage of any agricultural land by the process known as mole drainage—

- (a) has been submitted by the owner or occupier of the land to the War Agricultural Executive Committee for the county or county borough in which the land is situated; and
- (b) has been approved by that Committee for the purposes of this section;

the Minister may, out of moneys provided by Parliament, make, towards expenditure incurred by any person in carrying out the scheme, grants of such amounts and subject to such conditions as the Treasury may approve.

(2) In assessing the amount of any compensation payable to a tenant of agricultural land, whether under the Agricultural Holdings Act, 1923, or under custom or agreement, by reason of the improvement of the land by mole drainage works in respect of which a grant has been made under this section, the grant shall be taken into account as if it had been a benefit allowed to the tenant in consideration of his executing the improvement, and the compensation shall be reduced accordingly.

16.—(1) Where the Minister is satisfied by a drainage board that it is necessary or expedient so to do for the purpose of preventing or arresting injury to any agricultural land, he may authorise the board to repair, maintain, alter or remove any dam within the district of the board.

PART III.
—cont.
Powers over
dams.

(2) A drainage board shall be liable to make compensation to any person for any loss sustained by him by reason of the exercise by the board of any powers conferred on them under this section :

Provided that no compensation shall be payable in respect of any dam if the whole or any part thereof has been erected in contravention of any enactment.

(3) If any question arises whether compensation is payable under this section or as to the amount of any such compensation, it shall, in default of agreement, be determined by an official arbitrator under the Acquisition of Land (Assessment of Compensation) Act, 1919.

9 & 10
Geo. 5. c. 57.

(4) There shall be paid out of moneys provided by Parliament any increase attributable to the passing of this section in the grants that are authorised to be so paid by section fifty-five of the Land Drainage Act, 1930, or section fifteen of the Agriculture Act, 1937.

1 Edw. 8. &
1 Geo. 6.
c. 70.

17.—(1) Where a drainage board are of opinion that it is necessary or expedient so to do for the purpose of preventing or arresting injury to any agricultural land, they may, by notice in writing served on the occupier or person in control of any dam within their district, require him, during such times and in such manner as may be specified in the notice, to keep open or closed any sluice forming part of the dam :

Control of
sluices.

Provided that—

- (a) no such notice shall require anything to be done before the expiration of forty-eight hours from the service of the notice unless it is stated in the notice that in the opinion of the board immediate action is necessary to meet an emergency ;
- (b) in exercising their powers under this section in relation to any sluice, the board shall have regard to any purpose for which the

PART III.
—cont.

occupier or person in control of the dam or any other person interested in the water controlled by the sluice uses or desires to use the water so controlled and shall so exercise the said powers as to interfere as little as may be practicable with such user;

- (c) a drainage board shall not exercise the powers conferred by this section in relation to any sluice which is vested in or controlled by a local authority or a navigation, harbour or conservancy authority or any undertakers authorised by or under any enactment to supply water or electricity; and
- (d) a Catchment Board shall not exercise the powers conferred by this section in relation to any sluice which is vested in or controlled by an internal drainage board.

(2) If any notice served by a drainage board as aforesaid with respect to any sluice is not complied with—

- (a) the person on whom it is served shall be guilty of an offence under this Part of this Act; and
- (b) without prejudice to any prosecution for such an offence, the board may, after giving notice in writing to that person, take control of the sluice for such period as may be specified in the last mentioned notice; and
- (c) if during that period any person operates the sluice without the authority of the board, he shall be guilty of an offence under this Part of this Act.

(3) In this section the expression “sluice” means a mechanical appliance by means of which the flow of water is capable of being regulated.

Powers of entry.

18.—(1) Any person authorised in writing in that behalf by a drainage board may, on production of his authority if so required, enter upon any land within the district of the board—

- (a) for the purpose of exercising in relation to agricultural land any powers conferred on them by or under the Land Drainage Act, 1930, or by or under this Part of this Act; or

- (b) for the purpose of seeing whether a notice served in pursuance of any such power is being complied with.

PART III.
—*cont.*

(2) Any person authorised in writing in that behalf by the Minister may, on production of his authority if so required, enter upon any land—

- (a) for the purpose of seeing—

(i) whether it is expedient, for the purpose of draining agricultural land, to execute any works in respect of which the Minister is authorised, whether under this Part of this Act or any other enactment, to make a grant out of moneys provided by Parliament; or

(ii) whether any such works are being or have been properly executed; or

- (b) for the purpose of exercising any power conferred on the Minister by this Part of this Act.

19. The council of any county or county borough shall, in relation to any area within the county or borough and not within a drainage district, have all the powers conferred on drainage boards by the last three foregoing sections, and accordingly those sections shall have effect as if—

Powers of
local
authorities.

- (a) any reference therein to a drainage board included a reference to any such council; and
- (b) any reference therein to a district of a drainage board included a reference to so much of a county or county borough as is not comprised in a drainage district.

20. As respects any agricultural land within a catchment area but not within an internal drainage district, the powers conferred on the council of the county or county borough within which the land is situated by section thirty-five and subsection (2) of section fifty of the Land Drainage Act, 1930 (which enable the council to require a person in default to put a watercourse in proper order) shall, during the war period, be exercisable by the Catchment Board for that area as well as by that council.

Extension
of powers of
Catchment
Boards as
respects
main-
tenance of
water-
courses.

PART III.
—*cont.*
Obstruction
and
penalties.

21.—(1) If any person obstructs or impedes any person in the exercise of any powers conferred on him by or under this Part of this Act, he shall be guilty of an offence under this Part of this Act.

(2) Any person guilty of any offence under this Part of this Act shall be liable—

- (a) on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding fifty pounds or to both such imprisonment and such fine; or
- (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine not exceeding one hundred pounds, or to both such imprisonment and such fine.

Interpreta-
tion, con-
struction,
citation
and dura-
tion of Part
III.

22.—(1) In this Part of this Act—

- (a) the expression “agricultural land” has the meaning assigned to it by section twenty-nine of the Land Drainage Act, 1930, for the purposes of Part IV of that Act;
- (b) the expression “dam” includes a lock, weir or other structure affecting the flow of water in any watercourse.

(2) This Part of this Act shall be construed as one with the Land Drainage Act, 1930, and may be cited together with that Act as the Land Drainage Acts, 1930 and 1940.

(3) The powers conferred on any person by this Part of this Act shall be in addition to and not in derogation of any powers conferred upon him by the Land Drainage Act, 1930.

(4) No scheme shall be approved under this Part of this Act after the end of the war period, and the powers in relation to dams and sluices, and the powers of entry, conferred by this Part of this Act shall not be exercised after the end of that period.

PART IV.

MISCELLANEOUS AND GENERAL.

Provisions
as to re-
quisitioned
land.

23.—(1) Where, whether before or after the commencement of this Act,—

- (a) possession has been taken of any land for agricultural purposes by the Minister or the

War Agricultural Executive Committee for the county or county borough in which the land is situated (hereafter in this section referred to as "the Committee") in the exercise of any power conferred by regulations made under the Emergency Powers (Defence) Act, 1939; and

PART IV.
—*cont.*

2 & 3 Geo. 6.
c. 62.

- (b) the Minister, on the advice of the Committee, has certified that at the time possession was so taken, the land was not being cultivated, or was not being cultivated in accordance with the rules of good husbandry;

the following provisions of this section shall have effect as respects that land.

(2) The Minister or the Committee may, after and notwithstanding the expiry of the said Act, continue in possession of the land, either by himself or themselves, or by any person with whom a contract has been made under the following provisions of this section, for any period not exceeding three years from the end of the war period.

(3) For the purpose of the Compensation (Defence) Act, 1939, the powers conferred by the last foregoing subsection shall be deemed to be emergency powers within the meaning of that Act, and there shall be paid out of moneys provided by Parliament any increase attributable to the passing of this subsection in the sums authorised to be so paid by way of compensation under that Act.

2 & 3 Geo. 6.
c. 75.

(4) The Minister or the Committee, may, at any time before the end of the war period, make a contract for the occupation of the land by any person for any period expiring, or terminable by the Minister or the Committee, before the end of the said three years; and any such contract may incorporate with or without modifications any of the provisions of the Agricultural Holdings Act, 1923.

(5) When possession of the land is given up, the owner thereof shall be liable to pay to the Minister within one month after the date of a demand made in writing by the Minister a sum equal to so much of the

PART IV.
—cont.

value of the land as is attributable to anything done on the land either—

- (a) by the Minister or the Committee; or
- (b) in a case where such a contract as aforesaid has been made, by the person occupying the land by virtue of the contract;

for the purpose of enabling the land to be properly farmed, or of securing increased efficiency in the farming of the land:

Provided that an owner by whom any sum is so payable may by notice in writing served on the Minister within the said one month elect to pay the said sum, together with interest thereon from the said date, by such number of equal annual instalments not exceeding five as may be specified in the notice, so, however that—

- (i) the first such instalment shall be paid within one year from the said date; and
- (ii) the rate of interest shall, in default of agreement between the owner and the Minister, be fixed by the Treasury.

(6) Any question whether any amount is payable under the last foregoing subsection, or as to what amount is so payable, shall, in default of agreement, be determined by a single arbitrator appointed by agreement between the parties, or, in default of such agreement, by the President of the Chartered Surveyors' Institution, and, in determining any such question, the arbitrator shall be entitled to take into consideration any reasonable use to which the owner proves that he intends to put the land.

(7) Any amount payable to the Minister under subsection (5) of this section shall be a charge on the land in respect of which it is payable, and the Minister shall, for the purpose of enforcing the charge, have the same powers and remedies under the Law of Property Act, 1925, and otherwise as he would have if he were a mortgagee by deed having powers of sale and lease, of accepting surrenders of leases, and of appointing a receiver.

(8) For the purposes of this section, the expression "rules of good husbandry" has the same meaning as it has for the purpose of the Agricultural Holdings Act,

1923, or, in relation to land which is not an agricultural holding, the meaning which it would have for the purpose of that Act if the land were such a holding.

PART IV.
—cont.

24. Where, before the thirty-first day of March nineteen hundred and forty, directions have been given in writing by a War Agricultural Executive Committee purporting to exercise powers conferred upon them under the Emergency Powers (Defence) Act, 1939, to require the ploughing up of any land comprised in an agricultural holding, and—

Antedating
of directions
to plough
up land.

- (a) before the directions were given, the land had already been ploughed up or the ploughing up thereof had already begun; and
- (b) the ploughing up of the land was begun after the second day of September nineteen hundred and thirty-nine;

then, for the purposes of determining the rights and liabilities of the landlord and the tenant of the holding, the directions shall be deemed to have been given in pursuance of the said powers immediately before the ploughing up of the land was begun.

25.—(1) If, at any time before the end of the war period, arrangements are made by the Minister with the consent of the Treasury, with a view to increasing the production of food in the United Kingdom or any part thereof, for providing goods or services to persons requiring them for agricultural purposes, any expenses incurred by the Minister in connection with the provision of goods or services in accordance with the arrangements shall be defrayed out of moneys provided by Parliament.

Expenses of
Minister in
providing
goods and
services
required
for agri-
culture.

(2) Particulars of any such arrangements shall be laid before Parliament by the Minister as soon as may be after they are made.

26.—(1) Nothing in the Agricultural Holdings Act, 1923, shall apply to a contract of tenancy of land for a term not exceeding four years beginning after the commencement of this Act and before the end of the war period, if—

Exclusion
of certain
holdings
from Agri-
cultural
Holdings
Act.

- (a) the contract of tenancy provides for the cultivation of the land as arable land and, in a case where immediately before the beginning of the

PART IV.
—*cont.*

said term the land consisted of permanent pasture, for the sowing by the tenant of permanent grass seeds along with the last or waygoing crop; and

- (b) immediately before the commencement of this Act and thereafter until the beginning of the said term either—
- (i) the land was not being used for agricultural purposes; or
 - (ii) the land was being so used in pursuance of a letting not being a contract of tenancy within the meaning of the said Act; or
 - (iii) the land consisted of permanent pasture and was occupied by the landlord.

(2) Where, as respects any contract of tenancy made before the commencement of this Act and after the second day of September nineteen hundred and thirty-nine, the landlord satisfies an arbitrator appointed under the Agricultural Holdings Act, 1923—

- (a) that that Act would not apply to the contract by virtue of subsection (1) of this section if references to the said second day of September were substituted in that subsection for references to the commencement of this Act; and
- (b) that the parties to the contract intended, notwithstanding anything in that Act, that that Act or any provision thereof should not apply to the contract;

then that Act or that provision thereof, as the case may be, shall not apply to the contract of tenancy.

Extension
of land
fertility
scheme to
gardens.

27.—(1) Any land wholly or mainly cultivated for the production of vegetables or fruit shall, notwithstanding that it is not included in the definition of “agricultural land” contained in section thirty-two of the Agriculture Act, 1937, be deemed to be agricultural land for the purpose of the following provisions of that Act, namely—

- (a) Part I of that Act (which provides for contributions out of moneys provided by Parliament towards the cost incurred by occupiers of agricultural land in acquiring lime or basic slag); and

- (b) paragraph (a) of subsection (1) of section twenty-nine of that Act (which provides for the inspection of any agricultural land in respect of which such a contribution has been applied for or made);

PART IV.
—cont.

and accordingly paragraph (e) of subsection (1) of section three of the said Act (which enables certain associations to be treated as if they were occupiers of agricultural land) shall have effect as if associations of occupiers of any land so cultivated were included among the associations mentioned in that paragraph.

(2) Provision may be made by the Land Fertility Scheme made under the said Part I for enabling any such council as is mentioned in section twenty-one of the Land Settlement (Facilities) Act, 1919 (which empowers certain councils to purchase fertilisers for resale to the cultivators of allotments) to be treated in such cases as may be provided by the scheme as if they were the occupiers of agricultural land.

9 & 10 Geo.5.
c. 59.

(3) There shall be defrayed out of moneys provided by Parliament any increase attributable to the passing of this section in the contributions which are payable out of moneys so provided by virtue of Part I of the Agriculture Act, 1937.

28.—(1) The Minister of Food, if he considers it expedient so to do having regard to any arrangement made by him for the purchase of livestock produced in the United Kingdom, may by regulations provide (subject to such exceptions, if any, as may be specified in the regulations) for the marking of livestock imported or brought into the United Kingdom or any class or description thereof.

Regulations
as to impor-
tation of
livestock.

(2) If any person—

- (a) contravenes or fails to comply with any regulations made under the preceding subsection; or
- (b) with intent to deceive, alters or defaces any mark placed on an animal for the purposes of such regulations;

he shall be liable on summary conviction to a fine not exceeding twenty pounds or to imprisonment for a term not exceeding three months, or to both such fine and such imprisonment.

PART IV.
—cont.

(3) The Minister of Food, if he considers it expedient so to do having regard to any such arrangement, may also by regulations—

- (a) determine the times and places at which livestock or any class or description thereof may be imported or brought into the United Kingdom from Eire or the Isle of Man;
- (b) make provision as to the routes to be followed by livestock so imported or brought or any class or description thereof, and as to their detention for inspection;

and any regulations made under this subsection may contain such provisions as appear to the said Minister to be necessary for securing the due operation and enforcement of the regulations, including provisions as to the forfeiture of livestock.

Sums retained out of the proceeds of any sale of livestock forfeited under any such provision as aforesaid shall be paid into the Exchequer.

(4) In this section the expression “livestock” means cattle, sheep and swine.

Provision
for cleansing
of channels
of water-
courses in
Scotland.

29.—(1) Where, on consideration of a report from the Agricultural Executive Committee for any area in Scotland, the Secretary of State is satisfied—

- (a) that any agricultural land in the area of that Committee is being injured or in danger of being injured by reason of the failure of the owner or occupier of any other land to cleanse or scour or to join in cleansing or scouring the channel of any watercourse in, or partly in, or adjoining that other land; and
- (b) that the estimated cost of carrying out any operations necessary to remedy or prevent such injury would not be unreasonable having regard to the benefits to agriculture that would accrue, and would not, in any case, exceed an amount equal to five pounds for each acre of agricultural land benefited by the operations;

the Secretary of State may serve a notice on the owner of the said other land requiring him to carry out within

such period as may be specified in the notice such operations necessary in his opinion to remedy or prevent the injury as may be so specified.

PART IV.
—cont.

(2) Where the Secretary of State serves a notice on an owner of land in pursuance of the last foregoing subsection, he shall serve a copy of it on the owner of any other land which would in his opinion be affected by the carrying out of the operations specified in the notice.

(3) Any person on whom a notice or a copy of a notice has been served in pursuance of this section may within fourteen days thereafter make representations to the Secretary of State against the requirements of the notice, and the Secretary of State shall consider such representations and may thereafter withdraw the notice or confirm it with or without modification.

(4) Where the requirements of any notice served under subsection (1) of this section, against which no representations have been made under subsection (3) thereof or of any such notice which has been confirmed with or without modification in pursuance of the last mentioned subsection, have not been complied with within the period specified in the notice, the Secretary of State may carry out the operations therein specified and may require the person on whom the notice was served to pay the expense reasonably incurred in carrying out the operations:

Provided that—

- (i) if it appears to the Secretary of State that the necessity for the aforesaid operations is due in whole or in part to the neglect of the owner of any land other than that belonging to the person on whom the notice was served or that any benefit has accrued or is expected to accrue in consequence of the carrying out of the operations to the owner of any land other than as aforesaid, the Secretary of State may require the owner of that other land to pay such proportion of the aforesaid expense as in all the circumstances seems just; and
- (ii) any person required to pay the whole or any part of such expense may, within fourteen days after being so required, appeal to the Scottish Land Court against the requirement.

PART IV.
—*cont.*

(5) Any sum which an owner of land is required to pay in pursuance of the foregoing provisions of this section shall be recoverable from him by the Secretary of State.

(6) The Secretary of State may, out of moneys provided by Parliament, make grants of such amounts and subject to such conditions as the Treasury may approve to owners of land in respect of expense incurred by or recoverable from them in pursuance of this section, and where any grant is made in respect of expense so recoverable, the amount of the grant shall be deducted from the sum to be so recovered.

(7) Any person authorised in that behalf by the Secretary of State for the purpose of carrying his powers under this section into effect may, on production if so required of his authority, enter on and inspect any land and take measurements and observations by such methods as the Secretary of State may deem necessary, and any person who obstructs or prevents such entry, inspection or taking of measurements or observations, shall be liable on summary conviction to a fine not exceeding twenty pounds.

(8) Nothing in this section shall affect the right of the owner of any land to recover from the occupier thereof under any lease or other contract the amount of any expense incurred by or recovered from such owner under this section.

(9) Any expense incurred by the Secretary of State in pursuance of this section, so far as not recovered in accordance therewith, shall, to such amount as the Treasury may sanction, be defrayed out of moneys provided by Parliament.

(10) In this section the expression "watercourse" includes any stream, ditch, drain (whether open or closed), cut, culvert, dyke, or sluice; and the expression "Agricultural Executive Committee" means a committee to which the Secretary of State has delegated any of his powers under regulations made under the Emergency Powers (Defence) Act, 1939.

Definitions.

30.—(1) For the purposes of this Act—

- (a) the expression "owner", in relation to land, means the person who is receiving the rack-rent of the land, whether on his own account

or as agent or trustee for any other person, or who would so receive the rackrent of the land if it were let at a rackrent, and in this definition the expression "rackrent" has the same meaning as in the Public Health Act, 1936;

PART IV.
—cont.

26 Geo. 5. &
1 Edw. 8.
o. 49.

(b) the expression "War Agricultural Executive Committee" means—

(i) in relation to a county, the committee for that county the members whereof are authorised to exercise as respects land in that county any powers of the Minister under regulations made under the Emergency Powers (Defence) Act, 1939; and

(ii) in relation to a county borough, the committee the members whereof are authorised to exercise within that borough any of the powers aforesaid;

(c) the expression "war period" means the period for which the Emergency Powers (Defence) Act, 1939, is in force.

(2) For the purposes of this Part of this Act—

(a) the expression "agricultural holding" means a holding within the meaning of the Agricultural Holdings Act, 1923;

(b) the expression "the Minister" means the Minister of Agriculture and Fisheries.

31. This Act shall apply to Scotland subject to the following modifications:— Application
to Scotland.

(1) In this Part of this Act—

(a) for any reference to the Minister of Agriculture and Fisheries there shall be substituted a reference to the Secretary of State;

(b) for references to the Agricultural Holdings Act, 1923, and to a contract of tenancy within the meaning of that Act, there shall be respectively substituted references to the Agricultural Holdings (Scotland) Acts, 1923 and 1931, and to a lease within the meaning of those Acts;

PART IV.
—cont.

(c) for any reference to the War Agricultural Executive Committee for a county or a county borough there shall be substituted a reference to the Agricultural Executive Committee for any area to which the Secretary of State has delegated any of his powers under regulations made under the Emergency Powers (Defence) Act, 1939;

(d) for any reference to such a council as is mentioned in section twenty-one of the Land Settlement (Facilities) Act, 1919, there shall be substituted a reference to a local authority within the meaning of section twenty-two of the Land Settlement (Scotland) Act, 1919;

(e) the expression "owner" has the like meaning as in the Public Health (Scotland) Act, 1897.

(2) Section twenty-three of this Act shall have effect as if—

(a) for any reference in subsection (6) to an arbitrator there were substituted a reference to the Scottish Land Court, and

(b) for subsection (7) the following subsection were substituted:—

"(7) It shall be competent for the Secretary of State to make in favour of himself a charging order for any amount payable to him under subsection (5) of this section charging and burdening the land in respect of which the amount is payable, and the provisions of section twenty-two of the Housing (Scotland) Act, 1925, shall, with the following and any other necessary modifications, apply to any such charging order:—

(a) for any reference to an annuity there shall be substituted a reference to the amount charged;

(b) for references to Part I of the said Act of 1925 there shall be substituted references to this Act;

(c) subsections (4) and (6) of the said section twenty-two shall not apply."

9 & 10 Geo. 5.
c. 97.

60 & 61 Vict.
c. 38.

15 & 16
Geo. 5. c. 15.

- (3) Section twenty-six of this Act shall have effect as if for any reference in subsection (2) to an arbitrator there were substituted a reference to the Scottish Land Court.
- (4) Part III of this Act shall not apply.
- (5) For the purpose of determining any appeal to them or any question required to be determined by them under this Act, the Scottish Land Court shall have the like powers as they have under the Small Landholders (Scotland) Acts, 1886 to 1931, for the purpose of the determination of matters referred to the said Court thereunder, and those Acts shall apply accordingly subject to any necessary modifications.

PART IV.
—cont.

32.—(1) Part III of this Act and sections twenty-four, twenty-six and twenty-nine of this Act shall not extend to Northern Ireland and, in the application of the other provisions of this Act to Northern Ireland, the modifications hereafter specified in this section shall be made.

Application
to Northern
Ireland.

- (2) In section twenty-three—
- (a) references to the Minister shall be construed as references to the Secretary of State or any Ministry in Northern Ireland which is authorised to exercise as respects land in Northern Ireland any powers of the Secretary of State under regulations made under the Emergency Powers (Defence) Act, 1939;
- (b) any reference to the War Agricultural Executive Committee for a county or county borough shall be omitted;
- (c) in subsection (4) the words from “and any such contract” to the end of the subsection shall be omitted, and the reference to the occupation of land shall include a reference to the use of land in conacre;
- (d) in subsection (7) the words “under the Law of Property Act, 1925, and otherwise” shall be omitted;
- (e) the expression “rules of good husbandry”, in relation to land in Northern Ireland, shall have the meaning which it would have by

PART IV. *—cont.* virtue of the Agricultural Holdings Act, 1923, if the land were an agricultural holding in England.

(3) In section twenty-five, references to the Minister shall be construed as references to the Secretary of State.

41 & 42 Vict. c. 52. (4) In paragraph (a) of subsection (1) of section thirty, a reference to the Public Health (Ireland) Act, 1878, shall be substituted for the reference to the Public Health Act, 1936.

(5) In paragraph 3 of the Third Schedule, a reference to the first day of June shall be substituted for the reference to the fourth day of June.

Short title. **33.** This Act may be cited as the Agriculture (Miscellaneous War Provisions) Act, 1940.

SCHEDULES.

Section 1.

FIRST SCHEDULE.

PROVISIONS OF WHEAT ACTS IN WHICH REFERENCES TO ACCOUNTING PERIODS ARE TO BE SUBSTITUTED FOR REFERENCES TO CEREAL YEARS.

<i>Act.</i>	<i>Provision.</i>
The Wheat Act, 1932 -	- Subsection (1) of section one. Subsection (1) of section two. Paragraph (b) of subsection (2) of section five. Subsection (6) of section ten.
The Wheat (Amendment) Act, 1939.	Subsection (4) of section three.

SECOND SCHEDULE.**Section 3.****AMENDMENTS OF THE WHEAT (AMENDMENT) ACT, 1939,
CONSEQUENTIAL ON SUSPENSION OF QUOTA PAYMENTS.**

1. Any reference in section thirteen of the Wheat (Amendment) Act, 1939 (which relates to repayments and allowances in case of exported goods) to the amount of the quota payments which would accrue due on a delivery or importation of goods or materials on the day on which an exportation or shipment takes place shall, in relation to an exportation or shipment which takes place during the period of suspension be construed as a reference to the amounts of the quota payments which would have accrued due on a delivery or importation of the goods or materials immediately before the commencement of that period.

2. Any order in force under section fourteen of the said Act shall cease to have effect at the beginning of the period of suspension.

3. Any byelaws made by virtue of subsection (2) of section seventeen of the said Act shall, unless and except to the extent that they otherwise provide, continue to have effect during the period of suspension.

4. Subsections (2) and (3) of section nineteen of the said Act (which relate to customs entries) shall not have effect as respects goods imported during the period of suspension.

5. Subsection (1) of section twenty-six of the said Act (which relates to the effect upon contracts of a reimposition of quota payments) shall have effect as if liability to make quota payments had been reimposed at the end of the period of suspension by virtue of an order under the Wheat Acts.

Section 9.

THIRD SCHEDULE.

TEMPORARY AMENDMENTS OF AGRICULTURAL
DEVELOPMENT ACT, 1939, CONSEQUENTIAL ON
RYE SUBSIDY.

1. Section three of the Act of 1939 (which relates to mixed crops) shall have effect subject to the following amendments :—

(i) for subsection (1) there shall be substituted the following two subsections—

“ (1) Subject to the provisions of this section, for the purpose of any provision of this Act which relates to land being under oats at a particular time—

(a) land on which there was growing at that time two or all of the crops to which this paragraph applies, intermixed with one another but not intermixed with any other crop, shall be treated as land which was under oats at that time;

(b) land on which there was growing at that time one or more of the crops to which paragraph (a) of this subsection applies, intermixed with any crop or crops to which that paragraph does not apply, shall be treated as being under oats at that time in such cases as may be determined in accordance with regulations made by the Ministers.

(1A) The crops to which paragraph (a) of the preceding subsection applies are crops of oats, crops of rye and crops of barley.”

(ii) in subsection (2) the words “ or (c) ” shall be omitted;

(iii) in subsection (3) after the word “ Ministers ” there shall be inserted the words “ be disregarded or ”.

2. Section four of the said Act (which relates to negligent cultivation) shall have effect as if a reference to a crop of oats included a reference to a crop of rye.

3. Section six of the said Act (which relates to changes in the occupation of farms) shall have effect as if any reference to harvesting or receiving payment for oats included a reference to harvesting or receiving payment for any crop by virtue whereof the land is to be treated as being under oats on the fourth day of June in the year in question.

FOURTH SCHEDULE.

Section 13,

**PROVISIONS OF AGRICULTURAL DEVELOPMENT ACT, 1939,
REPEALED.**

<u>Provision.</u>	<u>Extent of Repeal.</u>
Section one -	- In subsection (1) the words from " following rate " to " the higher," and the words from " or (b) " to the end of the subsection; and subsection (2).
Section two -	- In subsection (1) the word " higher " and the words from " and (b) " to the end of the subsection; and subsection (2).
Section three -	- In subsection (3) the words " whether at the higher rate or at the lower rate ".
Section five -	- In subsection (2) the words from " or an election " to " payments ".
Section six -	- The words " or land under wheat " and the words " or wheat "; in paragraph (a) the words from " any election " to " year, or "; paragraph (b); and the words " one or ".
Section seven	- The whole section.
Section thirteen	- The proviso to subsection (4).
Section fourteen	- Subsection (3).
Section thirty-eight.	In subsection (1) the definition of " wheat deficiency payments ".
Section thirty-nine	In paragraph (b) the words " or land under wheat " and the words " or wheat ".
First Schedule	- In paragraph 2, the words " at the higher rate ".

FIFTH SCHEDULE.

Section 14.

PROVISIONS AS TO CERTAIN DRAINAGE SCHEMES.

1. Every scheme shall set out—

- (a) the area of the land to be drained in pursuance of the scheme;

H

5TH SCH.
—cont.

- (b) a description of the works proposed to be executed in pursuance of the scheme;
- (c) the estimated cost of preparing and carrying out the scheme;
- (d) the amount of any grant which will, if the scheme is approved by the Minister, be made by him to the Catchment Board by whom the scheme was prepared (hereafter in this Schedule referred to as "the Board") towards the expenditure incurred by the Board in preparing and carrying out the scheme; and
- (e) the basis of apportionment, as between the lands comprised in the area of the scheme, of the net cost of the scheme.

2. The Board shall give to the owners and occupiers of the land comprised in the area of the scheme notice of the making of the draft of the scheme, of the place where it can be inspected and of the time (which shall not be less than twenty-one days from the date of the notice) within which objections thereto may be made to the Board.

3. After considering any objections duly made to the draft of a scheme and making any modifications therein which they think expedient having regard to any such objection, the Board may submit the scheme to the Minister for his approval.

4. After considering any such objections which have not been withdrawn and making any modifications in the scheme as submitted to him which he thinks expedient having regard to any such objection, the Minister may approve the scheme.

5. No land shall be included in the area of the scheme as approved by the Minister which was not included in the area of the scheme of which notice was given under paragraph 2 of this Schedule.

6. If the scheme is not approved by the Minister, no further proceedings shall be taken thereon by the Board.

7. If the scheme is approved by the Minister, the Board shall as soon as may be serve on the owners of land comprised in the area of the scheme a notice stating that the scheme has been approved, and every such notice shall contain a copy of the scheme.

CHAPTER 15.*Solicitors (Emergency Provisions) Act, 1940.*

ARRANGEMENT OF SECTIONS.

Section.

1. Power to grant exemption from passing intermediate examination.
2. Power to allow earlier presentation for final examination.
3. Power to reckon national service as service under articles in certain cases.
4. Power to reckon attendance at course of legal instruction as service under articles in certain cases.
5. Power to suspend the award of prizes, &c.
6. Provision as to exercise of powers of Master of Rolls during period of emergency.
7. Amendment of s. 26 of principal Act.
8. Interpretation.
9. Power to reckon national service as service under indenture of apprenticeship for the purposes of the Solicitors (Scotland) Act, 1933.
10. Short title and extent.

An Act to make special provision on account of circumstances arising out of the present emergency as to examinations and service under articles in the case of persons desirous of being admitted as solicitors, as to the awarding of prizes, medals and scholarships by law societies, and as to the delegation of the powers of the Master of the Rolls under the enactments relating to solicitors; and for purposes connected with the matters aforesaid.

[25th April 1940.]

BE it enacted by the King'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. The Council may at their discretion grant to any articted clerk exemption from the passing of an intermediate examination or any separate part of or subject comprised in that examination on account of circumstances connected with or arising out of the present emergency, and any articted clerk to whom such exemption has been granted may, notwithstanding

Power to grant exemption from passing intermediate examination.

anything in section fourteen of the principal Act, be admitted as a solicitor although he has not passed and therefore has not obtained a certificate of having passed such examination or such part or subject as the case may be.

Power to allow earlier presentation for final examination.

2.—(1) Notwithstanding anything contained in section thirty-one of the principal Act, a person who has entered into articles for the required term and has duly served thereunder and complied with the provisions of Part II of that Act applying to him up to the time for his presenting himself for final examination may with the permission of the Council, which they may grant or withhold at their discretion, present himself during the period of the present emergency for final examination at an examination earlier than the one next preceding the expiration of the term of his articles.

(2) This section shall be deemed to have come into operation on the first day of February nineteen hundred and forty.

Power to reckon national service as service under articles in certain cases.

3. The Council at their discretion—

- (a) in the case of any articted clerk who after the commencement of his articles has been engaged in national service, may permit the whole or any part of the period of such national service to be reckoned as a period of good service under articles for the purposes of sections fourteen and fifteen of the principal Act; and
- (b) in the case of any person desirous of being admitted as a solicitor who has been engaged in national service before the commencement of his articles, may permit the term of service under articles for which section fifteen of the principal Act requires him to be bound to be reduced by the whole or any part of the period of such national service :

Provided that in any such case the clerk or person shall not be admitted as a solicitor unless he has during an aggregate period of not less than two years been actually employed as an articted clerk in the proper business practice and employment of a solicitor by the

solicitor to whom he has been articulated or in such employment as is mentioned in paragraph (a) of section twenty of the principal Act with that solicitor's London agent.

4. Where a person before entering into articles of clerkship to a solicitor has attended part of such a course of legal instruction as is mentioned in sub-paragraph (c) of paragraph (7) of the First Schedule to the principal Act but has been unable to complete such course or to pass the qualifying examination in relation to that course in consequence of the course being suspended owing to the present emergency or in consequence of his being engaged in national service, the Council may at their discretion permit a reduction in the term of service under articles for which section fifteen of the principal Act requires him to be bound by such period as they may think fit having regard to the proportion of the course which he has attended.

Power to reckon attendance at course of legal instruction as service under articles in certain cases.

5. Notwithstanding any provision in any will, trust deed, order of Court, or other instrument or in any rule or regulation, the Society or any Provincial Law Society may postpone until after the end of the period of the present emergency the award of any prize, medal or scholarship which would normally be awarded by them during that period and may retain in hand until after the end of that period any money which would normally be applicable to the prize, medal or scholarship whose award is thus suspended or may award such prize, medal or scholarship and apply thereto such sum (not being more than the sum which would normally be applicable thereto) as the Council or the governing body of the Provincial Law Society (as the case may be) at their absolute discretion may think fit. The Society or any Provincial Law Society may temporarily invest any money retained by them pursuant to the powers of this section in such manner as the Council or the governing body of the Provincial Law Society (as the case may be) at their discretion may think fit and may similarly invest any income or proceeds arising from such investment. Any money so retained and any such income or proceeds as aforesaid and any investments representing such money income or proceeds shall form a fund which after the end of the period of the present emergency shall be

Power to suspend the award of prizes, &c.

applied by the Society or the Provincial Law Society (as the case may be) to the award of prizes, medals or scholarships in such manner as the Council or the governing body of the Provincial Law Society (as the case may be) at their discretion shall think fit or shall be invested by the Society or the Provincial Law Society (as the case may be) in manner aforesaid and the income or proceeds arising from any such investment shall be applied as hereinbefore mentioned.

Provision as to exercise of powers of Master of Rolls during period of emergency.

6. Any of the powers which under the provisions of the Solicitors Acts, 1932 to 1939, are exercisable by the Master of the Rolls, may, during the period of the present emergency, be exercised by such judge of the High Court as the Master of the Rolls may, by writing under his hand, direct; and any direction given by the Master of the Rolls under this section may be varied or revoked by a subsequent direction given by him in like manner.

In the event of the office of the Master of the Rolls being vacant, the powers conferred on him by this section may be exercised by the Lord Chief Justice.

Amendment of s. 26 of principal Act.

7. Section twenty-six of the principal Act (which relates to the examinations to be held under the management of the Law Society) shall during the period of the present emergency have effect as if for subsection (1) thereof there were substituted the following subsection:—

“(1) The Law Society shall hold in every year such number of preliminary examinations and intermediate examinations and final examinations as the Council at their discretion may from time to time decide.”

Interpretation.

8. In this Act, unless the context otherwise requires—

“The present emergency” means the emergency which was the occasion of the passing of this Act;

“The period of the present emergency” means the period beginning with the first day of September nineteen hundred and thirty-nine and ending with such date as His Majesty may by Order in Council declare to be the date on which the emergency which was the

occasion of the passing of this Act came to an end;

“National service” means and includes—

(a) service in any of the naval, military or air forces of the Crown during the period of the present emergency;

(b) detention during that period as a prisoner, military or civil, in any enemy country, or internment during that period in an enemy or neutral country in consequence of any war in which His Majesty may be engaged; and

(c) any public service connected with or consequent upon the present emergency and being of a character approved by the Registrar;

“The principal Act” means the Solicitors Act, 1932; 22 & 23

“Solicitor” has the meaning given to that expression by sections two and eighty-one of the principal Act; Geo. 5. c. 37.

“The Law Society,” “the Society,” and “the Council” have the respective meanings given to those expressions by section eighty-one of the principal Act;

“Provincial Law Society” means a society which is for the time being recognised by the Council as representative of persons engaged in the profession of solicitor in some particular part of England or Wales;

“The Registrar” has the meaning given to that expression by section one of the principal Act;

“Articles” has the meaning given to that expression by section fourteen of the principal Act.

9.—(1) Where any person, who has been or shall be during the period of the present emergency engaged in national service, has entered or shall enter into an indenture of apprenticeship in terms of the Solicitors (Scotland) Act, 1933, the General Council of Solicitors in Scotland may at their discretion permit the whole or any part of the period of such service to be reckoned as actual service under such indenture for the purposes of the said Act :

Power to reckon national service as service under indenture of apprenticeship for the purposes of the

Solicitors
(Scotland)
Act, 1933.
23 & 24
Geo. 5. c. 21.

Provided that in any such case the person shall not be admitted as a solicitor unless he has during an aggregate period of not less than two years bona fide served as an apprentice with a practising solicitor.

(2) In this section the expressions "the period of the present emergency" and "national service" have the meanings respectively assigned to them by section eight of this Act with the substitution, however, of a reference to the Lord President of the Court of Session for any reference to the Registrar.

Short title
and extent.

10.—(1) This Act may be cited as the Solicitors (Emergency Provisions) Act, 1940.

(2) The last foregoing section of this Act shall extend to Scotland, but save as aforesaid this Act shall not extend to Scotland or Northern Ireland.

CHAPTER 16.

An Act to provide for extensions of time in relation to the discharge of duties imposed, or the exercise of powers conferred, by statutory provisions of a local or private nature, and in relation to the exercise of powers to purchase, or powers of re-entry exercisable in relation to, public utility undertakings. [25th April 1940.]

BE it enacted by the King'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 :—

Power of
appropriate
Minister to
extend time.

1.—(1) Where, by or by virtue of provisions regulating the discharge or exercise of a duty or power to which this Act applies, a time is limited or a date is fixed within or at which the duty is to be discharged, or the power may be exercised, or an exercise of the power is to take effect, those provisions may be modified as mentioned in subsection (2) of this section by an order made by the appropriate Minister, if an application in

that behalf is duly made to him during the period of the present emergency and he is satisfied that such modification is requisite or expedient by reason of any circumstances directly or indirectly attributable to war.

(2) An order made under this Act may provide for the extension of any time limited as aforesaid by any period not longer than three years, for the postponement of a date fixed as aforesaid in relation to the discharge of a duty by not more than three years, or for enabling a power to be exercised, or the exercise of a power to take effect, at any date not more than three years later than a date fixed as aforesaid in relation thereto :

Provided that no such order shall contain any provision that would have the effect of reducing the length of any period of notice required to be given in relation to the discharge of a duty or the exercise of a power.

(3) The duties and powers to which this Act applies are—

- (a) any duty or power imposed or conferred by a local or private Act, an order confirmed by an Act, or an order of a local or private nature made under an Act; and
- (b) any power to purchase, or power of re-entry exercisable in relation to, a public utility undertaking, or part of such an undertaking :

Provided that this Act shall not apply to a duty or power imposed or conferred by an Act passed, or an order made, after the passing of this Act, unless the contrary intention appears in that Act or order.

2.—(1) An application for an order under this Act must be made before the expiration of the time within which, or the date at which, the duty to which the application relates is to be discharged, or the power to which it relates may be exercised, but shall not be made more than three years before the expiration of that time, or before that date, as the case may be :

Provisions as to applications and orders for extension.

Provided that, if that time expired or that date fell on or after the twenty-first day of February nineteen hundred and forty, such an application may be made within three months from the passing of this Act.

(2) An application for an order under this Act may be made by or on behalf of the person on whom the duty is imposed or the power is conferred, or by or on behalf of any other person appearing to the appropriate Minister to be interested.

(3) Before deciding whether or not to make an order under this Act, the appropriate Minister may require the fulfilment by the applicant for the order, in such manner as may be specified in the requirement, of such conditions with respect to the publication of notices, and the giving of notice to such persons, as may be so specified, and shall afford to any person appearing to the appropriate Minister to be likely to be affected by the making of the order an opportunity of making representations to him, and may, if he thinks fit, cause a local inquiry to be held.

23 & 24
Geo. 5. c. 51.

The provisions of subsections (2) to (5) of section two hundred and ninety of the Local Government Act, 1933, shall apply to an inquiry held under this subsection as they apply to inquiries held under that section, as if for references therein to a department there were substituted references to the appropriate Minister.

(4) An order under this Act shall have effect notwithstanding that the time limited or date fixed by the provisions thereby modified has expired or passed before the order takes effect.

(5) As soon as may be after making an order under this Act, the appropriate Minister shall cause to be published in the Gazette (that is to say, the London Gazette, the Edinburgh Gazette, or the Belfast Gazette, or two or all of them, as the circumstances appear to him to require), and in such other manner as appears to him to be best adapted for informing persons affected, a notice stating that the order has been made and specifying a place where copies thereof may be obtained.

(6) When an order has been made under this Act in relation to a duty or power, the order shall be treated for the purposes of this Act as a provision regulating the discharge or exercise of the duty or power, and the order may be modified accordingly by a subsequent order so made.

(7) Where the provisions regulating the discharge or exercise of a duty or power limit a time or fix a date as

mentioned in subsection (1) of section one of this Act in relation to the discharge or exercise thereof on successive occasions, an application for an order under this Act in relation thereto, and any order made on that application, must be related to the discharge or exercise thereof on a particular occasion :

Provided that an order made in relation to the discharge or exercise thereof on any occasion may provide for the postponement of the next or any subsequent occasion for the discharge or exercise thereof by any period not longer than that of the extension or postponement for which the order provides in relation to that occasion.

3.—(1) In this Act the expression “ the appropriate Minister ” means, in relation to any duty or power, the Secretary of State or other Minister of the Crown in charge of the government department concerned with the purposes for which the duty or power is imposed or conferred. Appropriate
Minister.

(2) If any question arises as to the Secretary of State or other Minister of the Crown to whom an application for an order under this Act should be made, the question shall be determined by the Treasury whose decision shall be final, and the validity of an order made for the purposes of this Act by a Secretary of State or other Minister of the Crown shall not be called in question on the ground that he was not the appropriate Minister.

(3) The Minister of Transport may exercise through the Electricity Commissioners any functions of his under this Act as the appropriate Minister in relation to a duty or power imposed or conferred for purposes connected with the supply of electricity.

4. In the application of this Act to Scotland—

(a) the last preceding section shall have effect as if at the end of subsection (1) thereof the following proviso were inserted—

“ Provided that where the duty or power was imposed or conferred by a provisional order confirmed under the Private Legislation Procedure (Scotland) Act, 1936, or under any Act repealed by that Act, ‘ the appropriate Minister ’ means the Secretary of State ”;

Application
to Scotland.

26 Geo. 5. &
1 Edw. 8.
c. 52.

(b) subsection (3) of section two shall have effect as if subsections (2) to (5) of section two hundred and ninety of the Local Government Act, 1933, applied to Scotland with the substitution of references to an order for references to a summons, and the omission of the word "summarily" in subsection (4) and of the words from "and every such order" in subsection (5) to the end of the subsection.

Application
to Northern
Ireland.

5.—(1) This Act shall extend to Northern Ireland as respects a duty or power imposed or conferred for purposes relating to matters in respect of which the Parliament of Northern Ireland has not power to make laws, but save as aforesaid this Act shall not extend to Northern Ireland.

(2) In the application of this Act to Northern Ireland, subsection (3) of section two shall have effect as if subsections (2) to (5) of section two hundred and ninety of the Local Government Act, 1933, applied to Northern Ireland.

Short title
and inter-
pretation.

6.—(1) This Act may be cited as the Special Enactments (Extension of Time) Act, 1940.

(2) In this Act the expression "the period of the present emergency" means the period beginning with the date of the passing of this Act and ending with such day as His Majesty may by Order in Council declare to be the day on which the emergency that was the occasion of the passing of this Act came to an end.

CHAPTER 17.

An Act to provide for the fixing of a national minimum wage for men employed in agriculture by the week or longer; and for the duties of agricultural wages committees in connection therewith.

[25th April 1940.]

BE it enacted by the King'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.—(1) The Agricultural Wages Board shall, after consultation with the agricultural wages committees and after considering general economic conditions and the conditions of the agricultural industry, fix a national minimum wage and, subject to the provisions of this Act, the minimum rates of wages fixed by the agricultural wages committee for every county shall be such as to secure that no man of full age employed whole time by the week or any longer period in agriculture shall receive, in respect of any week, less than the national minimum wage so fixed :

Duty of
Agricultural
Wages
Board to
fix national
minimum
wage.

Provided that, if the Board are satisfied, on representations made to them in accordance with regulations made under the Agricultural Wages (Regulation) Act, 1924 (hereinafter referred to as "the principal Act"), by the agricultural wages committee for any county, that owing to the special conditions of the agricultural industry in that county or in any part thereof the minimum wage for such workers as aforesaid employed in that county or part ought to be lower than the national minimum wage, the Board may fix a lower minimum wage for that county or part in lieu of the national minimum wage, and where such a wage is so fixed this Act shall apply accordingly as if for references therein to the national minimum wage there were substituted references to the minimum wage fixed for that county or part.

14 & 15
Geo. 5. c. 37.

(2) The Board may at any time, and, if regulations are made under the principal Act requiring them to do so, shall at such times as may be prescribed, reconsider and, if they think fit, alter the national minimum wage for the time being fixed, and the foregoing provisions of this Act shall apply with respect to the reconsideration and alteration of the national minimum wage in like manner as they apply to the fixing of that wage.

2.—(1) It shall be the duty of the agricultural wages committee for every county, within the prescribed period after receiving notification that the national minimum wage has been fixed or altered, to reconsider the minimum rates of wages fixed by them under the

Duty of
agricultural
wages
committees
to conform
to minimum
wage.

principal Act, to make such variations thereof (if any) as may be necessary to secure that every man of full age employed whole time by the week or any longer period in agriculture in their county receives, in respect of every week, not less than the national minimum wage, and, if such variations are made, to notify them to the Board; and if at the expiration of that period the Board are not satisfied that the rates of wages fixed for that county or any part thereof are such as to secure the purpose aforesaid, the Board may exercise the powers conferred on them by section five of the principal Act :

Provided that the regulations prescribing the period within which the duties imposed by this subsection upon agricultural wages committees are to be performed, shall make provision for any necessary extension of that period in cases where a committee decide to make representations to the Board in accordance with the proviso to subsection (1) of section one of this Act.

(2) No rate of wages which has become effective under the principal Act, whether before or after the passing of this Act, shall be open to question on the ground that it does not conform to the requirements of subsection (1) of section one of this Act, but after the expiration of the period first prescribed for the purposes of the last foregoing subsection the Board shall not make an order under section three of the principal Act for carrying out a decision of an agricultural wages committee with respect to any county or part of a county, unless the Board are satisfied that if the order is made the rates of wages for that county or part will conform to those requirements.

(3) It shall be the duty of every agricultural wages committee to have regard to the national minimum wage, not only in fixing minimum rates of wages for men of full age employed whole time by the week or any longer period in agriculture, but also in fixing minimum rates of wages for any other class of workers, but without prejudice to their power to fix for workers of any class rates higher than are necessary to secure compliance with the provisions of this Act.

(4) Among the matters of which agricultural wages committees are required by subsection (6) of section two of the principal Act to give notice before fixing, cancelling

or varying any minimum rate of wages, there shall be included the national minimum wage.

3. This Act may be cited as the Agricultural Wages (Regulation) Amendment Act, 1940, and shall be construed as one with the principal Act, and that Act and this Act may be cited together as the Agricultural Wages (Regulation) Acts, 1924 and 1940. Short title,
citation and
extent.

CHAPTER 18.

An Act to provide, during twelve months, for the discipline and regulation of the Army and the Air Force. [25th April 1940.]

WHEREAS the raising or keeping of a standing army within the United Kingdom in time of peace, unless it be with the consent of Parliament, is against law :

And whereas it is adjudged necessary by His Majesty and this present Parliament that a body of land forces should be continued for the safety of the United Kingdom and the defence of the possessions of His Majesty's Crown, and that the whole number of such forces should consist of such number as His Majesty may deem necessary :

And whereas under the Air Force (Constitution) Act, 1917, His Majesty is entitled to raise and maintain the air force, and it is judged necessary that the whole number of such force should consist of such number as His Majesty may deem necessary : 7 & 8 Geo. 5.
c. 51.

And whereas it is also judged necessary for the safety of the United Kingdom and the defence of the possessions of this realm that a body of Royal Marine forces should be employed in His Majesty's fleet and naval service under the direction of the Lord High Admiral of the United Kingdom, or the Commissioners for executing the office of Lord High Admiral aforesaid :

And whereas the said marine forces may frequently be quartered or be on shore, or be sent to do duty or be on board transport ships or vessels, merchant ships or vessels, or other ships or vessels, or they may be under

other circumstances in which they will not be subject to the laws relating to the government of His Majesty's forces by sea :

And whereas no man can be forejudged of life or limb, or subjected in time of peace to any kind of punishment within this realm, by martial law, or in any other manner than by the judgment of his peers and according to the known and established laws of this realm; yet, nevertheless, it being requisite, for the retaining all the before-mentioned forces, and other persons subject to military law or to the Air Force Act, in their duty, that an exact discipline be observed and that persons belonging to the said forces who mutiny, or stir up sedition, or desert His Majesty's service, or are guilty of crimes and offences to the prejudice of good order and military or air force discipline, be brought to a more exemplary and speedy punishment than the usual forms of the law will allow :

And whereas the Army Act and the Air Force Act will expire in the year one thousand nine hundred and forty on the following days :—

- (a) In Great Britain and Northern Ireland, the Channel Islands, and the Isle of Man, on the thirtieth day of April; and
- (b) Elsewhere, whether within or without His Majesty's dominions, on the thirty-first day of July :

Be it therefore enacted by the King'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 Army and Air Force (Annual) Act, 1940.

Army Act
and Air
Force Act
to be in
force for
specified
times.

2.—(1) The Army Act and the Air Force Act shall be and remain in force during the periods hereinafter mentioned, and no longer, unless otherwise provided by Parliament, that is to say :—

- (a) Within Great Britain and Northern Ireland, the Channel Islands, and the Isle of Man, from the thirtieth day of April one thousand nine hundred and forty to the thirtieth day of April

one thousand nine hundred and forty-one, both inclusive; and

- (b) Elsewhere, whether within or without His Majesty's dominions, from the thirty-first day of July one thousand nine hundred and forty to the thirty-first day of July one thousand nine hundred and forty-one, both inclusive.

(2) Notwithstanding anything in subsection (1) of section fifteen of the Army and Air Force (Annual) Act, 1932, the amendments of the Army Act and of the Air Force Act made by this Act shall come into operation in all places as from the thirtieth day of April nineteen hundred and forty. 22 & 23
Geo. 5. c. 22.

(3) The Army Act and the Air Force Act, while in force, shall apply to persons subject to military law or to the Air Force Act, as the case may be, whether within or without His Majesty's dominions.

AMENDMENTS OF THE ARMY AND AIR FORCE ACTS.

3.—(1) For section one hundred and eighty-seven C of the Army Act (which relates to the application of the Act to the Commonwealth of Australia, the Dominion of New Zealand, and Newfoundland), and for section one hundred and eighty-seven C of the Air Force Act (which contains corresponding provisions relating to the application of that Act), respectively, there shall be substituted the following section:— Amendment
of Army
Act and
Air Force
Act in
relation to
certain
Dominions.

“ 187C. — (1) Notwithstanding that the Parliament of a Dominion to which this subsection applies may not have adopted sections two to four of the Statute of Westminster, 1931, any law of the Dominion, whenever passed, for regulating the government and discipline of the forces of the Dominion, and persons attached to or accompanying those forces, shall (except in so far as a contrary intention is expressed therein or is necessarily to be inferred therefrom) extend to the members of those forces and to those persons without as well as within the Dominion, and the provisions of this Act (other than the provisions of this section) shall not extend or be deemed to extend to that Dominion as part of the law thereof

22 & 23
Geo. 5. c. 4.

except in so far as the provisions of this Act are applied by a law of the Dominion.

The Dominions to which this subsection applies are the Commonwealth of Australia and the Dominion of New Zealand.

(2) The provisions of this Act shall apply in relation to, and in relation to forces raised in, Newfoundland as they apply in relation to, and in relation to forces raised in, a colony."

23 & 24
Geo. 5. c. 6.

(2) Subsection (2) of section seven of the Visiting Forces (British Commonwealth) Act, 1933, shall cease to apply to the Commonwealth of Australia and the Dominion of New Zealand.

Amend-
ments of
ss. 43, 68
and 183 of
Army Act.

4.—(1) In section forty-three of the Army Act (which relates to the mode of complaint by a soldier) for the words "the prescribed general officer or brigadier" there shall be substituted the words "such officer, being either a general officer or brigadier or an air officer, as may be prescribed."

(2) In paragraph (h) of subsection (2) of section sixty-eight of the Army Act (which defines the expression "competent military authority") for the words "prescribed officer", where they first occur, there shall be substituted the words "such officer (whether of the army or air force) as may be prescribed", and for the words "prescribed officer", in both places where they subsequently occur, there shall be substituted the words "such prescribed officer as aforesaid".

(3) Paragraph (2) of section one hundred and eighty-three of the Army Act (which contains special provisions as to non-commissioned officers) shall have effect subject to the following amendments:—

- (a) after the words "the officer commanding the forces" and "the officer commanding-in-chief in the field", respectively, there shall be inserted the words "(whether that officer is an officer of the army or air force)";
- (b) for the word "major-general" there shall be substituted the words "general officer or air officer, as the case may be"; and
- (c) after the word "brigadier" there shall be inserted the words "or any air officer".

5.—(1) In section forty-three of the Air Force Act (which relates to the mode of complaint by an airman) for the words “the prescribed officer” there shall be substituted the words “such officer (whether of the air force, army or navy) as may be prescribed”.

Amendment
of ss. 43
and 68 of
Air Force
Act.

(2) In paragraph (h) of subsection (2) of section sixty-eight of the Air Force Act (which defines the expression “competent air-force authority”) for the words “prescribed officer”, where they first occur, there shall be substituted the words “such officer (whether of the air force, army or navy) as may be prescribed”, and for the words “prescribed officer”, in both places where they subsequently occur, there shall be substituted the words “such prescribed officer as aforesaid”.

6. Nothing in subsection (3) of section fifteen of the Army and Air Force (Annual) Act, 1932 (which provides that, where the Army Act or the Air Force Act is amended by substituting, adding or omitting enactments or words, the Act shall be printed, and be construed as if it had been enacted, with those additions, omissions or substitutions) shall affect the continued operation of any enactment, or any regulation made under the Emergency Powers (Defence) Act, 1939, modifying the Army Act or the Air Force Act otherwise than by the addition, omission or substitution of enactments or words.

Printing of
Army Act
or Air Force
Act not
to affect
enactments
or regula-
tions modi-
fying the
Act other-
wise than
by verbal
amend-
ment.
2 & 3 Geo. 6.
c. 62.

CHAPTER 19.

Societies (Miscellaneous Provisions) Act, 1940.

ARRANGEMENT OF SECTIONS.

Modification of rules and statutory requirements.

Section.

1. Power during emergency to modify certain requirements as to meetings, appointment of officers and amendment of rules.
2. Provisions as to registered branches of friendly societies.
3. Suspension of quinquennial valuation during emergency.
4. Amendment of 2 & 3 Geo. 6. c. 16.

Amalgamation and Transfer of Engagements of Building Societies and Trade Unions.

Section.

5. Amalgamation and transfer of engagements of building societies.
6. Amalgamation and transfer of engagements of trade unions.

Rights of members of friendly societies engaged in war service.

7. Continuation during war service of membership of friendly society.

Establishment of Savings Schemes.

8. Power of certain societies to set up fund for purchase on behalf of members of Government securities.

General.

9. Power of Chief Registrar to delegate functions.
 10. Interpretation.
 11. Provision as respects Northern Ireland.
 12. Short title, extent and repeal.
- Schedule—Enactments repealed.

An Act to amend the law relating to trade unions, friendly societies, building societies and certain other societies for purposes connected with the present emergency, and to make further provision with respect to the amalgamation and transfer of engagements of trade unions and building societies. [25th April 1940.]

BE it enacted by the King'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 :—

Modification of rules and statutory requirements.

Power during emergency to modify certain requirements as to meetings,

1.—(1) For the purpose of enabling the rules of societies and statutory requirements relating to societies to be relaxed in certain respects during the period of the emergency, the committee of management of any society may apply to the Chief Registrar to give a direction under this section and, if the Chief Registrar is satisfied that by reason of circumstances attributable to the

emergency it is expedient to do so, he shall give the direction accordingly. appointment of officers and amendment of rules.

(2) A direction given under this section may dispense with or vary any rule of the society or enactment requiring meetings of the society to be held at specified times or periods or at specified places and may, notwithstanding anything in the rules of the society or any enactment or any regulation, rule or order made under any enactment, authorise—

- (a) the appointment of trustees or officers of the society in such manner as may be specified in the direction, and the continuance in office for such period as may be so specified of any trustee or officer whose appointment would otherwise have determined;
- (b) the making of amendments of the rules of the society, being amendments so specified, by a resolution of the committee of management or of a general meeting of the society; and
- (c) the exercise, to such extent as may be so specified—
 - (i) by the committee of management of the functions exercisable by a meeting of the society;
 - (ii) by a sub-committee of the committee of management of the functions exercisable by that committee (including functions exercisable by virtue of this section).

(3) Where, on the application of the committee of management of any society within twelve months after the passing of this Act, the Chief Registrar is satisfied that before the passing of this Act there has been, by reason of circumstances attributable to the emergency, failure to comply with the rules of the society or any statutory requirement, and that, if the act or omission constituting the failure had occurred after the passing of this Act, it could have been authorised by a direction given under this section, the Chief Registrar shall certify accordingly and thereupon the act or omission shall be deemed always to have been authorised by such a direction.

(4) At any time within twelve months after the appointment of any officer or trustee or the amendment

of any rule, being an appointment or amendment made in accordance with a direction given under this section, the Chief Registrar may direct that the appointment or amendment shall cease to have effect at such date as may be specified unless it is confirmed in the same manner as the appointment or amendment would have been required to have been made but for this Act.

(5) Nothing in the rules of any society or any registered branch of a friendly society shall be taken to prevent the making of an application under this section.

Provisions
as to
registered
branches of
friendly
societies.

2.—(1) A friendly society shall, during the period of the emergency, have power to amend the rules of any registered branch of the society, notwithstanding anything to the contrary in the rules of the society or branch.

(2) Directions may be given under the foregoing section, on the application of the committee of management of a friendly society, for the amendment of the rules of any registered branch of the society by a resolution of the committee of management or of a general meeting of the society, and accordingly subsection (2) of the foregoing section shall have effect, in relation to any such application as aforesaid, as if the references to the rules of the society included references to the rules of any registered branch of the society named in the application; but save as aforesaid any amendment by a friendly society of the rules of a registered branch thereof shall be made in the manner in which an amendment of the rules of the society would, but for the foregoing section, be required to be made.

(3) Any direction given by the Chief Registrar under the foregoing section in relation to a friendly society may be made to apply to any registered branch of that society named in the application, as if the committee of management of that branch had joined in the application.

(4) Subsection (4) of the foregoing section shall apply to an amendment of the rules of a registered branch of a friendly society, being an amendment made under this section otherwise than in accordance with a direction given by the Chief Registrar, in like manner as it applies to an amendment made in accordance with such a direction.

3.—(1) It shall not be necessary during the period of the emergency, except on the express requirement of the Chief Registrar, for any friendly society to cause such a valuation to be made and send such a report as is mentioned in section twenty-eight of the Friendly Societies Act, 1896, or to send such a return as is mentioned in that section, and the first such valuation and report, or the first such return, after the expiration of the said period shall, in the case of any friendly society, be made and sent, or be sent—

Suspension of quinquennial valuation during emergency. 59 & 60 Vict. c. 25.

(a) before such date as may be prescribed by the Chief Registrar; or

(b) before the expiration of the period of five years from the last occasion as prescribed by the said section twenty-eight;

whichever is the later.

(2) For the purposes of this section, the Chief Registrar may prescribe different dates for different societies.

4. In subsection (8) of section ten of the Prevention of Fraud (Investments) Act, 1939 (which relates to Industrial and Provident Societies not qualified under that section to continue to be registered as such, and to the remission of certain duties and fees to such a society if within a year it converts itself into, or amalgamates with, or transfers its engagements to, a company under the Companies Act, 1929) for the words "a year" there shall be substituted the words "two years".

Amendment of 2 & 3 Geo. 6. c. 16.

19 & 20 Geo. 5. c. 23.

Amalgamation and Transfer of Engagements of Building Societies and Trade Unions.

5.—(1) A building society may by a special resolution transfer its engagements to any other building society which may undertake to fulfil those engagements, and a building society may undertake to fulfil the engagements of any other building society by a special resolution or with the consent of the registrar by a resolution of a general meeting or the committee of management; but, subject as hereinafter provided, no transfer of engagements shall take effect unless or until the consent thereto in writing of the holders of not less than

Amalgamation and transfer of engagements of building societies.

two-thirds of the whole number of shares of each society party thereto has been obtained, and notice of the transfer (which it shall be the duty of the society transferring its engagements to send to the registrar) has been registered.

“ A special resolution ” means a resolution passed by not less than three-fourths of the members of a building society present and entitled to vote at any general meeting of which notice specifying the intention to propose that resolution has been duly given according to the rules.

(2) A building society desiring to unite with one or more other building societies or to transfer its engagements to another building society or to undertake to fulfil the engagements of another building society, may make an application to the registrar in such manner as he may prescribe and shall publish notice of the application in the Gazette and, if the registrar so requires, in one or more newspapers, and the registrar after hearing the society and any other persons whom he considers entitled to be heard may confirm the union or transfer notwithstanding that the concurrence of the holders of two-thirds of the whole number of shares of the society has not been obtained in the manner required, in the case of a union, by section thirty-three of the Building Societies Act, 1874, or by section nineteen of the Building Societies Act, 1894, or in the case of a transfer, by this section.

37 & 38 Vict.
c. 42.
57 & 58 Vict.
c. 47.

(3) Except with the consent of the registrar, no resolution or other proceeding for the dissolution of a building society, in manner prescribed by its rules or in pursuance of the consent of three-fourths of its members, shall be of any effect, and every instrument of dissolution or alteration in an instrument of dissolution shall be void, if the purpose of the proposed dissolution or of any such alteration as aforesaid is to effect or facilitate the transfer of the society's engagements to any other society, and any provision in a resolution or document that members of the society proposed to be dissolved shall accept, in or towards satisfaction of their rights in the dissolution, investments, whether in shares, deposits or any other form, in any other society shall be conclusive evidence of such a purpose.

(4) Section thirty-three of the Building Societies Act, 1874, and section nineteen of the Building Societies Act, 1894, shall cease to apply to a transfer of engagements.

(5) This section shall be construed as one with the Building Societies Acts, 1874 to 1939, and those Acts and this section may be cited together as the Building Societies Acts, 1874 to 1940.

6.—(1) Subject as hereinafter provided, a trade union may by a special resolution transfer its engagements to any other trade union, which may undertake to fulfil those engagements; but no transfer under this section shall prejudice any right of any creditor of any trade union party thereto.

Amalgamation and transfer of engagements of trade unions.

“ A special resolution ” means a resolution proposed at any general meeting of which notice specifying the intention to propose that resolution has been duly given according to the rules and passed by not less than two-thirds of the members of the union present and entitled to vote at the meeting, or if the general meetings of the union are meetings of delegates, by not less than two-thirds of the delegates present at the meeting.

(2) No transfer under this section shall take effect unless or until—

- (a) the consent thereto of not less than two-thirds of the members of the union transferring its engagements has been obtained either at meetings or in writing, or the Chief Registrar on application made to him in such manner as he may prescribe and after notice of the application has been published in the Gazette and if he so requires in one or more newspapers, and after hearing the union and any other persons whom he considers entitled to be heard, has dispensed with that consent; and
- (b) notice of the transfer (which it shall be the duty of every union transferring its engagements to send to the Chief Registrar) has been registered.

(3) The property held for the benefit of any union amalgamating with any other trade union or of any trade union transferring its engagements under this section, or for the benefit of a branch of any such union, by the trustees of the union or of any branch thereof, other than property excepted from the operation of this subsection by the instrument of transfer or amalgamation,

and other than stocks and securities in the public funds of the United Kingdom or of Northern Ireland, shall without any conveyance or assignment vest, on registration of notice of the amalgamation or transfer, or on the appointment of the appropriate trustees, whichever is the later, in the appropriate trustees, that is to say,—

- (a) in the case of any property to be held for the benefit of a branch of the amalgamated union or of a branch of the union undertaking to fulfil the engagements, in the trustees of that branch, unless the rules of that union provide that property to be so held shall be held by the trustees of the union; and
- (b) in any other case in the trustees of the amalgamated union or of the union undertaking to fulfil the engagements.

Every instrument of amalgamation or transfer shall specify any property to be vested under the foregoing provisions, in relation to which the trustees of the amalgamated union or of the union undertaking to fulfil the engagements are not or will not be the appropriate trustees, and shall designate the persons who are or will be the appropriate trustees in relation to that property.

(4) Nothing in this section shall authorise any transfer of engagements under the National Health Insurance Acts, 1936 to 1939, to be effected by an approved society for the purposes of those Acts, otherwise than in accordance with any regulations for the time being in force under section eighty-five of the National Health Insurance Act, 1936.

26 Geo. 5. &
1 Edw. 8.
c. 32.

(5) This section shall be construed as one with the Trade Union Acts, 1871 to 1927, and those Acts and this section may be cited together as the Trade Union Acts, 1871 to 1940.

Rights of members of friendly societies engaged in war service.

Continua-
tion during
war service

7.—(1) Any provision in the rules of a friendly society which purports to deprive persons of membership by reason of their service in any of the naval, military

or air forces of the Crown, shall not apply as respects any such service during the period beginning with the first day of September nineteen hundred and thirty-nine and ending on the expiration of the period of the emergency, and no person shall be fined for failure to attend any meeting of the society or otherwise to comply with the rules of the society, if the failure was due to his service as aforesaid.

of membership of friendly society.

(2) Where any person serving as aforesaid was at the commencement of his service or on the first day of September nineteen hundred and thirty-nine, whichever is the later, a member of a friendly society and thereafter ceases to pay contributions to the society, he shall not for that reason cease to be a member but no further contributions shall be paid by him until the determination of his service or of the period of the emergency, whichever is the earlier, and his rights to any benefits provided by the society shall be suspended until he subsequently resumes payment of contributions, and he shall thereupon, as respects any benefits accruing in the future, be in the same position as he would have been if he had not ceased to pay contributions :

Provided that, if any such person fails to resume payment of contributions before the expiration of three months after the determination of his service, or after the expiration of the period of the emergency, whichever is the earlier, he shall cease to be a member of the society and this subsection shall cease to apply to him.

(3) The last foregoing subsection shall not affect any contract of assurance upon human life in respect of which there are separate premiums.

(4) Nothing in this section shall be taken to prevent a friendly society providing by its rules for the continuance of the membership of persons serving as aforesaid upon terms more favourable than those provided by this section.

(5) This section shall be deemed to have had effect as from the first day of September nineteen hundred and thirty-nine.

Establishment of Savings Schemes.

Power of certain societies to set up fund for purchase on behalf of members of Government securities.

8.—(1) Any friendly society or any society registered under the Industrial and Provident Societies Acts, 1893 to 1928, may in accordance with its rules set up and administer a fund for the purchase, on behalf of members contributing thereto, of Defence Bonds or National Savings Certificates or such other securities of His Majesty's Government in the United Kingdom as the Chief Registrar may prescribe.

(2) Any such society may, in amending its rules for the purpose of this section, make provision for enabling persons to become members of the society for the purpose only of contributing to the said fund and without being entitled to any rights as members other than rights as contributors to the said fund.

(3) To facilitate the amendment for the purpose of this section of the rules of any such societies existing at the date of the passing of this Act, the Chief Registrar—

(a) may prescribe forms of rules which may be adopted for that purpose; and

(b) if requested so to do by the committee of management of any such society existing at the said date, may register a rule of that society in such of the prescribed forms as may be indicated in the request;

and any rule so registered shall have effect as if it had been duly passed by the society.

General.

Power of Chief Registrar to delegate functions.

9. Anything which is required or authorised to be done by or to the Chief Registrar under this Act may be done by or to such person as he may appoint for the purpose.

Interpretation.

10.—(1) In this Act unless the context otherwise requires the following expressions have the meanings hereby respectively assigned to them:—

“ Building society ” means any society incorporated under the Building Societies Acts, 1874 to 1939;

“ Chief Registrar ” means the Chief Registrar of friendly societies;

“Collecting society” has the same meaning as in the Industrial Assurance Act, 1923;

13 & 14
Geo. 5. c. 8.

“Committee of management” in relation to any society means the committee of management, board of directors or other directing body of that society;

“Emergency” means the emergency that was the occasion of the passing of this Act;

“Friendly society” means a society registered under the Friendly Societies Acts, 1896 to 1929, or a registered branch of such a society;

“Period of the emergency” means the period commencing with the third day of September nineteen hundred and thirty-nine and ending with such date as His Majesty may by Order in Council declare to be the date on which the emergency that was the occasion of the passing of this Act came to an end;

“Society” means any trade union, friendly society or building society, any such unincorporated society as is mentioned in section seven of the Building Societies Act, 1874, any society registered under the Industrial and Provident Societies Acts, 1893 to 1928, and any society certified under the Loan Societies Act, 1840; and

3 & 4 Vict.
c. 110.

“Trade union” means a trade union within the meaning of the Trade Union Act, 1913.

2 & 3 Geo. 5.
c. 30.

(2) References in this Act to the Chief Registrar shall, in relation to a collecting society, be construed as references to him in his capacity as Industrial Assurance Commissioner.

11. Notwithstanding anything in the Government of Ireland Act, 1920, the Parliament of Northern Ireland shall have power to make laws, in respect of matters exclusively relating to the portion of Ireland within their jurisdiction or any part thereof, for purposes similar to the purposes of this Act.

Provision as respects Northern Ireland.
10 & 11
Geo. 5. c. 67.

Short title,
extent and
repeal.

12.—(1) This Act may be cited as the Societies (Miscellaneous Provisions) Act, 1940.

(2) This Act shall extend to the Channel Islands and the Isle of Man, but, except the provisions of the last foregoing section, shall not extend to Northern Ireland.

(3) The enactments mentioned in the Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.

SCHEDULE.

Section 12.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
37 & 38 Vict. c. 42.	The Building Societies Act, 1874.	In section thirty-three, the words "or a society under this Act may transfer its engagements to any other society", the words "but no such transfer shall prejudice any right of any creditor of either society" and the words "or transfer".
57 & 58 Vict. c. 47.	The Building Societies Act, 1894.	In section nineteen, the words "or transfer" in both places where those words occur.

CHAPTER 20.

An Act to extend the powers which may be exercised by His Majesty under the Emergency Powers (Defence) Act, 1939. [22nd May 1940.]

WHEREAS by the Emergency Powers (Defence) Act, 1939, His Majesty was enabled to exercise certain powers for the purpose of meeting the emergency existing at the date of the passing of that Act :

And whereas by reason of the development of hostilities since that date it has become necessary to extend the said powers in order to secure that the whole resources of the community may be rendered immediately available when required for purposes connected with the defence of the Realm :

Now therefore be it enacted by the King'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.—(1) The powers conferred on His Majesty by the Emergency Powers (Defence) Act, 1939, (hereinafter referred to as the "principal Act") shall, notwithstanding anything in that Act, include power by Order in Council to make such Defence Regulations making provision for requiring persons to place themselves, their services, and their property at the disposal of His Majesty, as appear to him to be necessary or expedient for securing the public safety, the defence of the Realm, the maintenance of public order, or the efficient prosecution of any war in which His Majesty may be engaged, or for maintaining supplies or services essential to the life of the community.

Extension
of powers
under 2 & 3
Geo. 6. c. 62.

(2) In paragraph (*d*) of subsection (2) of section one of the principal Act and in subsection (4) of that section the expression "enactment" shall mean any enactment passed before the commencement of this Act.

(3) Subsection (1) of section eleven of the principal Act (which relates to the duration of that Act) shall have effect as if for the words "one year," where those words first occur, there were substituted the words "two years."

Short title
and citation.

2. This Act may be cited as the Emergency Powers (Defence) Act, 1940, and this Act and the Emergency Powers (Defence) Act, 1939, may be cited together as the Emergency Powers (Defence) Acts, 1939 and 1940.

CHAPTER 21.

An Act to make further provision for the trial and punishment of treachery. [23rd May 1940.]

BE it enacted by the King'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 :—

Death
penalty for
treachery.

1. If, with intent to help the enemy, any person does, or attempts or conspires with any other person to do, any act which is designed or likely to give assistance to the naval, military or air operations of the enemy, to impede such operations of His Majesty's forces, or to endanger life, he shall be guilty of felony and shall on conviction suffer death.

Prosecu-
tion, trial
and punish-
ment of
offences.

2.—(1) Subject as hereinafter provided, persons charged with offences against this Act shall be prosecuted upon indictment, and if convicted shall be dealt with in like manner as persons convicted on indictment of murder :

Provided that—

- (a) the provisions of the Naval Discipline Act, the Army Act, and the Air Force Act, relating to offences punishable by ordinary law shall, in relation to persons subject to those Acts, apply to offences against this Act, and the provisions of those Acts specified in the first column of the Schedule to this Act shall have effect subject to the amendments specified in the second column of that Schedule :
- (b) any enemy alien may, if the Attorney-General so directs, be prosecuted for an offence against this Act before a court martial, and upon such

a direction being given with respect to an enemy alien the Army Act shall apply for the purpose of his custody, trial, sentence, and punishment as if he were, and had been at the time when the offence is alleged to have been committed, a person subject to military law :

- (c) if upon representations made to him, it appears to the Secretary of State that any person sentenced to death after being convicted on indictment of an offence against this Act was, at the time of the commission of the offence, a member of the armed forces of the Crown or of the armed forces of any foreign power, including an enemy power, the Secretary of State may direct that, instead of being dealt with in like manner as a person sentenced to death after being convicted on indictment of murder, he shall be dealt with under the Naval Discipline Act, the Army Act, or the Air Force Act, or in the case of a person not subject to those Acts under whichever of those Acts the Secretary of State considers to be appropriate, in like manner as a person upon whom sentence of death by shooting has been passed by a court martial.

(2) No prosecution in respect of any offence against this Act shall be instituted, otherwise than by way of proceedings for a trial by court martial, except by, or with the consent of, the Attorney-General :

Provided that this subsection shall not prevent the arrest, or the issue or the execution of a warrant for the arrest, of any person in respect of any offence, or the remanding, in custody or on bail, of any person charged with such an offence, notwithstanding that the consent of the Attorney-General to the institution of a prosecution for the offence has not been obtained.

(3) Where in accordance with the provisions of proviso (b) to subsection (1) of this section a direction is given by the Attorney-General for the trial by court martial of any person charged with an offence against this Act, that person, if not in military custody, may be transferred to military custody in accordance with such

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directions as may be given by the Secretary of State, and the Secretary of State may by order provide for discharging or varying any order which may have been made by a justice of the peace as to the remand or committal for trial of that person.

Joinder of charges and place of trial of offences.

3.—(1) Notwithstanding any rule of law or practice, charges for any offences, except treason, may be joined with a charge for any offence against this Act in the same indictment or charge-sheet, if those charges are founded on the same facts, or form, or are a part of, a series of offences of the same or a similar character.

(2) Where any person is charged with an offence against this Act before a court martial and charges for other offences are joined in the same charge-sheet in accordance with the provisions of the last foregoing subsection, the court shall have jurisdiction to try and to punish the person charged with those offences notwithstanding that they may be offences for which that person would not otherwise be triable by court martial, and the Naval Discipline Act, the Army Act and the Air Force Act shall apply in relation thereto accordingly.

(3) A person charged with an offence against this Act who is in the United Kingdom may, whether or not the offence was committed in the United Kingdom or in any British ship or aircraft, be taken in custody to any county or place in the United Kingdom, and may be proceeded against, indicted, tried and punished in any county or place in the United Kingdom, as if the offence had been committed in that county or place, and for all purposes incidental to or consequential on the trial or punishment of the offence it shall be deemed to have been committed in that county or place :

Provided that nothing in this subsection shall be construed as preventing the trial of any person by court martial in any place in which he could apart from this subsection be so tried.

Extent of Act.

4. This Act shall apply to anything done—

(a) by a British subject elsewhere than in a Dominion, India, Burma, or Southern Rhodesia ;

- (b) by any person subject to the Naval Discipline Act, to military law or to the Air Force Act, in any place whatsoever; or
- (c) by any person in the United Kingdom, or in any British ship or aircraft, not being a Dominion ship or aircraft.

5.—(1) In this Act the following expressions have the meanings hereby respectively assigned to them, that is to say— Interpretation.

“Dominion” means any Dominion within the meaning of the Statute of Westminster, 1931, except Newfoundland, and includes any territory administered by His Majesty’s Government in a Dominion; 22 & 23
Geo. 5. c. 4.

“Dominion ship or aircraft” means a British ship or aircraft registered in a Dominion, not being a ship or aircraft for the time being placed at the disposal of, or chartered by or on behalf of, His Majesty’s Government in the United Kingdom;

“Enemy” means the enemy in any war in which His Majesty may be engaged;

“Enemy alien” means a person who possesses the nationality of a state at war with His Majesty, not being either a British subject or a person certified by a Secretary of State to be a British protected person.

(2) For the purposes of this Act, any ship or aircraft registered in India, Burma, or Southern Rhodesia, not being a ship or aircraft for the time being placed at the disposal of, or chartered by or on behalf of, His Majesty’s Government in the United Kingdom, shall be treated as if it were a Dominion ship or aircraft.

(3) The functions of the Attorney-General under this Act may, in the event of a vacancy in the office or in the event of the Attorney-General being unable to act owing to illness or absence, be exercised by the Solicitor-General.

6. No person shall be guilty of an offence under this Act by reason of anything done after such day as His Majesty may by Order in Council declare to be the date on which the emergency which was the occasion of the passing of this Act came to an end. Duration.

Application to Scotland and to Northern Ireland.

7.—(1) In the application of this Act to Scotland, section two shall have effect as if for the reference in subsection (1) thereof to the Attorney-General there were substituted a reference to the Lord Advocate, and as if subsection (2) and subsection (3) thereof were omitted.

(2) This Act shall in its application to Northern Ireland have effect as if for references therein to the Attorney-General there were substituted references to the Attorney-General for Northern Ireland, and as if for the reference therein to the Solicitor-General there were substituted a reference to the deputy appointed under section two of the Office of Attorney-General Act (Northern Ireland), 1923, to act as Attorney-General for Northern Ireland.

Short title. 8. This Act may be cited as the Treachery Act, 1940.

Section 2.

SCHEDULE

AMENDMENTS TO THE NAVAL DISCIPLINE ACT, ARMY ACT, AND AIR FORCE ACT.

The Naval Discipline Act.

Section forty-five of the Naval Discipline Act. After the word "death" there shall be inserted the following paragraph:—
"If he shall be guilty of an offence under the Treachery Act, 1940, he shall suffer death: "

The Army Act and the Air Force Act.

Section forty-one of the Army Act and of the Air Force Act. After paragraph (2) there shall be inserted the following paragraph:—
"(2A) If he is convicted of an offence under the Treachery Act, 1940, he shall be liable to suffer death; and "

Section fifty-seven of the Army Act and of the Air Force Act. In subsection (1) and in subsection (2) after the word "murder" there shall be inserted the words "or for an offence under the Treachery Act, 1940."

CHAPTER 22.

An Act to provide that persons shall not be exempted from liability under the National Service (Armed Forces) Act, 1939, by reason of their being members of the Local Defence Volunteers. [23rd May 1940.]

BE it enacted by the King'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. A person shall not be exempted from liability under the National Service (Armed Forces) Act, 1939, to be called up for service by reason only of his being a member of the Local Defence Volunteers, and accordingly paragraph (c) of subsection (1) of section eleven of that Act shall have effect as if after the word "Crown" there were therein inserted the words "other than the Local Defence Volunteers".

Amendment of 2 & 3 Geo. 6. c. 81, s. 11.

2.—(1) This Act may be cited as the National Service (Armed Forces) Act, 1940, and this Act and the National Service (Armed Forces) Act, 1939, may be cited together as the National Service (Armed Forces) Acts, 1939 and 1940.

Short title, citation and commencement.

(2) This Act shall be deemed to have come into force on the seventeenth day of May nineteen hundred and forty.

CHAPTER 23.

An Act to extend the powers of the Treasury to raise money under section one of the National Loans Act, 1939, and release them from contractual obligations to issue bearer bonds or bond certificates. [30th May 1940.]

BE it enacted by the King'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 :—

Further provision for raising money.
2 & 3 Geo. 6. c. 117.

1. The power of the Treasury to raise money under section one of the National Loans Act, 1939, shall include power to raise any money required for raising any supply granted to His Majesty for the service of the year ending the thirty-first day of March nineteen hundred and forty-one, and in addition a sum not exceeding two hundred and fifty million pounds.

Bearer bonds and bond certificates.

2. Notwithstanding anything in any contract made by or on behalf of the Treasury before the commencement of this Act in relation to the issue of securities under the National Loans Act, 1939, the Treasury shall not be required to issue any such securities in the form of bonds to bearer or bond certificates to bearer.

Short title, construction and citation.

3. This Act may be cited as the National Loans (No. 2) Act, 1940, and shall be construed as one with the National Loans Acts, 1939 and 1940, and shall be included among the Acts which may be cited together as the National Loans Acts, 1939 and 1940.

CHAPTER 24.

An Act to provide for the enlistment of men called up in the Channel Islands for service in the armed forces of the Crown. [13th June 1940.]

BE it enacted by the King'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 :—

Enlistment of men called up in the Channel Islands.

1. Where a notice has been served under any law of any of the Channel Islands, whether passed before or after the passing of this Act, calling upon any person for service outside the Channel Islands in one of His Majesty's armed forces, that person shall, as from the day specified in the notice as the day on which he is thereby required to present himself at the place so specified, be deemed to have been duly entered or enlisted for service in the force so specified, and the term or period for

which he is so entered or enlisted shall, notwithstanding anything in any Act or regulations, be deemed to be from the beginning of the said day until such date as His Majesty may by Order in Council appoint under subsection (2) of section twenty-one of the National Service (Armed Forces) Act, 1939 :

2 & 3 Geo. 6.
c. 81.

Provided that this Act shall not apply in relation to any notice which, under the said law, is cancelled or ceases to have effect before, or at the beginning of, the day specified as aforesaid in the notice.

2. This Act may be cited as the National Service (Channel Islands) Act, 1940. Short title.

CHAPTER 25.

An Act to amend the law with respect to the postage rates for newspapers, the rates for press telegrams, and charges under telegraph contracts, to enable special terms, conditions and rates to be prescribed for certain telegrams, and to enable certain contracts for publications at rates including postage to be determined.

[13th June 1940.]

BE it enacted by the King'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. Proviso (b) to subsection (1) of section two of the Post Office Act, 1908 (which limits the rate of postage which may be charged in respect of registered newspapers) is hereby repealed.

Abolition of
maximum post-
age rates for
newspapers.
8 Edw. 7. c. 48.

2. Any party to a contract for the supply or delivery of any publications at rates including postage may, if the rate of postage applicable thereto has been increased after the twenty-third day of April nineteen hundred and forty and before the first day of January nineteen hundred and forty-one, by notice in writing given to the other party within fourteen days after the

Determina-
tion of
contracts
for
publica-
tions.

date on which the rate has been raised or the date of the commencement of this Act, whichever is the later, determine the contract as from the date of the notice as respects the supply or delivery of those publications.

Increased rates for press telegrams. 31 & 32 Vict. c. 110. 5 & 6 Geo. 5. c. 82.

3. The maximum rates chargeable in respect of press telegrams under section sixteen of the Telegraph Act, 1868, as amended by paragraph (c) of section one of the Post Office and Telegraph Act, 1915, for the transmission to a single address of every eighty words between the hours of six p.m. and nine a.m. and every sixty words between the hours of nine a.m. and six p.m. shall be increased from one shilling to one shilling and three pence.

Special terms and rates for certain telegrams. 48 & 49 Vict. c. 58.

4. Notwithstanding anything in the Telegraph Acts, 1863 to 1926, regulations may be made under section two of the Telegraph Act, 1885, prescribing special terms, conditions or rates on or at which telegraphs may be used by all persons in any specified manner or at any specified time or for any specified class of message, and in particular, but without prejudice to the generality of the foregoing provisions of this section—

26 & 27 Vict. c. 112.

(a) providing that priority over all other messages, except messages on His Majesty's service having priority under section forty-eight of the Telegraph Act, 1863, shall be given to messages transmitted at special rates prescribed by the regulations;

(b) prescribing special rates for the transmission of messages in connection with which special services (including the delivery of a message on a special ornamental form and in a special envelope) are rendered;

and any special rate so prescribed may exceed the maximum rate for telegrams provided by the Telegraph Acts, 1863 to 1926.

Increase of charges under telegraph contracts.

5.—(1) Subject to the provisions of this section, there shall be payable to the Postmaster General by the subscriber under every telegraph contract made—

(a) before the first day of July nineteen hundred and forty, by the Postmaster General; or

- (b) at any time (whether before or after the commencement of this Act), by any local telegraph authority;

a sum equal to the appropriate percentage of all charges payable under the contract, being charges to which this section applies.

(2) This section applies to all charges by way of rental for a period after the thirtieth day of June nineteen hundred and forty, and all other charges in respect of telegraphs or telegraph services provided after that date, except—

- (a) charges payable at rates for the time being fixed by or in accordance with regulations made under section two of the Telegraph Act, 1885, or by warrant under the Post Office Act, 1908; and
- (b) charges in respect of the repair or replacement of any apparatus damaged, destroyed or lost; and
- (c) charges (other than charges by way of rental) in respect of telegraphs or telegraph services provided after the said date in pursuance of a telegraph contract made before the fifteenth day of June nineteen hundred and forty, not being telegraphs or services required by the contract to be provided after the said thirtieth day of June.

(3) For the purposes of this section, the appropriate percentage in relation to any contract shall be—

- (a) in the case of an exchange service contract, fifteen per cent.; and
- (b) in any other case, twenty-five per cent.

(4) The sum payable to the Postmaster General under this section in respect of any charge shall be payable in addition to the charge and shall be payable at the time at which the charge is payable in accordance with the telegraph contract; and for the purposes of this section, where any charge by way of rental payable for a period including the first day of July nineteen hundred and forty is payable or has been paid in advance, the charge shall be apportioned between the period before and the period beginning with that date, and the part so apportioned to the period beginning with that date shall be deemed to be payable on that date.

(5) In relation to any sum payable to him under this section in respect of a telegraph contract made by him, the Postmaster General shall have all such rights and remedies under the contract and otherwise as he has in relation to the charge in respect of which that sum is payable.

(6) The Postmaster General may by notice in writing require any local telegraph authority to collect on his behalf the sums payable to him under this section in respect of telegraph contracts made by that authority; and where any such notice is given—

(a) all the provisions of the telegraph licence granted by the Postmaster General to the local telegraph authority relating to charges the whole of which are payable in accordance therewith to the Postmaster General (being charges incurred by subscribers under telegraph contracts made by the authority in respect of the use by those subscribers of telegraph services provided by the Postmaster General) shall apply in relation to the sums to which the notice relates as they apply in relation to those charges; and

(b) the local telegraph authority shall, in relation to any such sum, have all such rights and remedies under the telegraph contract and otherwise as they have in relation to the charge in respect of which that sum is payable.

(7) Where the amount of any charge payable by virtue of a telegraph licence, being a charge which is expressed by the licence to be payable by way of royalty, is required to be ascertained by reference to receipts of the licensee after deducting the amount of, or an amount calculated by reference to, any charge in respect of which a sum is payable to the Postmaster General under this section, the amount of the deduction shall be increased by the appropriate percentage.

(8) Notwithstanding anything in any telegraph contract subsisting at the commencement of this Act, the subscriber may, by notice in writing given within one month after the commencement of this Act to the Postmaster General or the local telegraph authority, as the

case may be, determine the contract at the expiration of one month from the date of the notice.

(9) Where a telegraph contract is determined or expires within two months from the commencement of this Act, whether under the last foregoing subsection or otherwise, no sum shall be payable under this section to the Postmaster General in respect of any charges under the contract.

(10) For the purpose of this section, the following expressions have the meanings hereby respectively assigned to them—

“ Charge by way of rental,” in relation to a contract, includes every periodical charge payable under the contract, except a charge expressed by the contract to be payable by way of royalty;

“ Exchange service contract ” means a telegraph contract for the provision of telegraphic communication through the medium of any telephone exchange operated by the Postmaster General or the local telegraph authority which is not so operated exclusively for the purpose of that contract;

“ Local telegraph authority ” means any municipal corporation or other local authority to whom the Postmaster General has granted a telegraph licence;

“ Subscriber ” means any party to a telegraph contract other than the Postmaster General or a local telegraph authority;

“ Telegraph contract ” means a contract made by the Postmaster General or by virtue of a telegraph licence granted to a local telegraph authority, for the provision by the Postmaster General or by that authority of telegraphs or telegraph services;

“ Telegraph licence ” means a licence granted by the Postmaster General to work and use telegraphs;

“ Telegraph services ” means all services or facilities directly or indirectly connected with the use of telegraphs, including the services of operators and the supply of any article.

Short title,
citation,
construction
and extent.

6.—(1) This Act may be cited as the Post Office and Telegraph Act, 1940.

(2) So much of this Act as relates to rates of postage shall be construed as one with the Post Office Acts, 1908 to 1935, and may be cited together with those Acts as the Post Office Acts, 1908 to 1940.

(3) So much of this Act as relates to telegraphs shall be construed as one with the Telegraph Acts, 1863 to 1926, and may be cited together with those Acts as the Telegraph Acts, 1863 to 1940.

(4) Sections one to four of this Act and the foregoing provisions of this section shall extend to the Channel Islands, and the Royal Courts of the Channel Islands shall register this Act accordingly.

(5) It is hereby declared that this Act extends to Northern Ireland.

(6) This Act shall extend to the Isle of Man.

CHAPTER 26.

An Act to enable provision to be made for preventing loss of benefits under certain superannuation schemes by persons undertaking service in the forces or employment for war purposes.

[13th June 1940.]

BE it enacted by the King'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 :—

Power to
make
provision
for
continuance
of benefits.

1.—(1) Where a person who by virtue of any employment fell within a class of persons for whose benefit a superannuation scheme to which this Act applies is in force has ceased to follow that employment during the period of the present emergency (whether before or after the commencement of this Act) in order

to undertake service in any of the naval, military or air forces of the Crown, or employment for war purposes, the following provisions shall have effect in relation to that person (in this Act referred to as "the employee").

(2) The trustees or other persons concerned with the administration of the scheme shall have power, and shall be deemed always to have had power, notwithstanding anything to the contrary in the scheme or in any enactment or rule of law, to do all such things as appear to them necessary to secure that the benefits accruing under the scheme to the employee, or accruing thereunder to any other person by reference to the employee's employment, should be the same, as nearly as may be, as if he had not ceased to follow his employment, subject to any adjustments which they may think proper to make.

(3) Any person who would have been authorised to make any contributions for the purposes of the scheme if the employee had continued to follow his employment during the period of his service in the forces, or of his employment for war purposes, shall have power, and shall be deemed always to have had power, notwithstanding anything to the contrary in the scheme or in any enactment or rule of law, to make those contributions and to make any contributions for the purposes of the scheme which the employee would in the ordinary course have made if he had so continued.

(4) Subsection (2) of this section shall not have effect if the scheme is constituted by rules of a friendly society or trade union within the meaning of the Societies (Miscellaneous Provisions) Act, 1940, or of a society registered under the Industrial and Provident Societies Acts, 1893 to 1928, and if a fund is registered under the Superannuation and other Trust Funds (Validation) Act, 1927, in connection with the scheme, then—

3 & 4 Geo. 6.
c. 19.
17 & 18
Geo. 5. c. 41.

(a) the power conferred by subsection (2) of this section shall be exercisable only in accordance with a resolution recorded in writing; and

- (b) the trustees shall, within twenty-one days after the passing of any such resolution, furnish a copy thereof to the registrar within the meaning of that Act; and
- (c) if any amendment of the rules of the fund is effected, subsection (3) of section three of that Act shall have effect in relation to the amendment notwithstanding anything in subsection (2) of this section.

(5) The schemes to which this Act applies are any superannuation schemes in force with respect to any persons other than such persons as are specified in the Schedule to this Act.

(6) In this Act the following expressions have the meanings hereby assigned to them respectively, that is to say:—

“Employment for war purposes” means employment, or employment in work of a kind, which the Minister of Labour and National Service certifies to be such as in his opinion may properly be treated for the purposes of this Act in the same manner as service in the forces of the Crown;

“Period of the present emergency” means the period beginning with the date of the commencement of the Military Training Act, 1939, and ending on such day as His Majesty may by Order in Council declare to be the date on which the emergency that was the occasion of the passing of this Act came to an end;

“Superannuation scheme” means any enactment, rules, deed or other instrument, providing for the payment of annuities or lump sums to the persons with respect to whom the instrument has effect on their retirement at a specified age or on becoming incapacitated at some earlier age, or to the personal representatives or the widows, relatives or dependants of such persons on their death or otherwise, whether with or without any further or other benefits.

2. Notwithstanding anything in the Government of Ireland Act, 1920, the Parliament of Northern Ireland shall have power to make laws, in respect of matters exclusively relating to the portion of Ireland within their jurisdiction or any part thereof, for purposes similar to the purposes of this Act.

Provision as respects Northern Ireland.
10 & 11
Geo. 5. c. 67.

3.—(1) This Act may be cited as the Superannuation Schemes (War Service) Act, 1940.

Short title and extent.

(2) This Act, except the provisions of the last preceding section, shall not extend to Northern Ireland.

SCHEDULE.

Section 1.

PERSONS TO WHOM THIS ACT DOES NOT APPLY.

1. Persons serving in any superannuable capacity (within the meaning of the Local Government Staffs (War Service) Act, 1939), specified in the first column of the Schedule to that Act, or in any employment which is deemed by virtue of that Act to be service in such a capacity.

2 & 3 Geo. 6.
c. 94.

2. Persons in service which is contributory service within the meaning of the Teachers (Superannuation) Acts, 1918 to 1939.

3. Constables and firemen within the meaning of the Police and Firemen (War Service) Act, 1939.

2 & 3 Geo. 6.
c. 103.

4. Persons who are, or are deemed to be, teachers within the meaning of the Superannuation Scheme framed in pursuance of the Education (Scotland) Superannuation Acts, 1919 to 1939.

5. Persons in relation to whom the Local Government Staffs (War Service) Act, 1939, has effect by virtue of the King Edward the Seventh Welsh National Memorial Association Act, 1940.

3 & 4 Geo. 6.
c. ix.

CHAPTER 27.

An Act to amend the provisions of the Agricultural Wages (Regulation) (Scotland) Act, 1937, relating to the power to direct reconsideration of minimum rates of wages, the constitution of the Scottish Agricultural Wages Board, and the appointment of chairmen of agricultural wages committees.

[13th June 1940.]

BE it enacted by the King'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 :—

Power of Board to direct reconsideration of minimum rates.
1 Edw. 8 & 1 Geo. 6. c. 53.

1.—The Agricultural Wages (Regulation) (Scotland) Act, 1937 (hereinafter referred to as the principal Act) shall have effect as if for section six thereof (which section empowers the Secretary of State to direct a committee to reconsider minimum rates of wages) there were substituted the following section :—

“ 6.—(1) The Board, if they are of opinion that any minimum rate of wages should be varied, may direct the appropriate committee to reconsider such rate, and thereupon the committee shall within such time as the Board may direct reconsider the same and notify to the Board the result of their reconsideration.

(2) In proceeding under the foregoing subsection, the Board shall have regard to the economic conditions of the industry.

(3) If on receipt of such notification as aforesaid the Board do not agree with the decision of the committee, they may themselves by order vary the minimum rate, and for that purpose shall have and may exercise all the powers of the committee :

Provided that—

- (i) before exercising the power conferred by this subsection, the Board shall give the committee an opportunity of making representations and shall take any such representations into consideration; and

- (ii) it shall not be necessary for the Board to give notice of the proposed variation of the rate except where in their opinion the variation is so material that notice thereof ought to be given ”.

- 2.** The number of appointed members of the Board shall be increased from three to five. Appointed members of Board.
- 3.** The power of appointing the chairman or the vice-chairman of a committee shall be transferred from the committee to the representative members thereof. Appointment of chairman of committee.
- 4.** The amendments specified in the second column of the Schedule to this Act, being amendments of a consequential nature, shall be made in the provisions of the principal Act mentioned in the first column of that Schedule. Consequential amendments of principal Act.
- 5.** This Act may be cited as the Agricultural Wages (Regulation) (Scotland) Act, 1940, and the principal Act and this Act shall be construed as one and may be cited together as the Agricultural Wages (Regulation) (Scotland) Acts, 1937 and 1940. Citation and construction.

SCHEDULE.

Section 4.

CONSEQUENTIAL AMENDMENTS OF PRINCIPAL ACT.

- Section three - In subsection (2) there shall be inserted at the beginning the words “ Subject to the provisions of section six of this Act ”.
- The Schedule - In paragraph 3, for the words “ the committee ” where first occurring, there shall be substituted the words “ the representative members of the committee ”, and for the words “ the committee ” where second occurring there shall be substituted the words “ such members ”; and for the words “ A committee ” where second occurring there shall be substituted the words “ The representative members of a committee ”.
- In paragraph 7, for the words “ three members ” there shall be substituted the words “ five members ”.

CHAPTER 28.

An Act to empower certain officers and other persons to administer oaths and take affidavits, to facilitate the proof in criminal proceedings of documents intercepted in the post, and to make further provision as respects powers of attorney. [13th June 1940.]

BE it enacted by the King'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 :—

Authority
to adminis-
ter oaths.

52 & 53 Vict.
c. 10.

1.—(1) The Lord Chancellor may by order provide for empowering officers of His Majesty's naval, military and air forces, holding such ranks or appointments as may be specified in the order, to administer oaths and take affidavits during any war in which His Majesty is engaged for all or any purposes for which an oath may be administered or affidavit taken by a commissioner for oaths appointed under section one of the Commissioners for Oaths Act, 1889.

(2) The Secretary of State may by order provide for empowering persons serving in the diplomatic, consular or other foreign service of a Power which, by arrangement with His Majesty, has undertaken to represent His interests in a country in which He has for the time being no diplomatic or consular representatives appointed on the advice of His Government in the United Kingdom, to administer oaths and take affidavits for all or any of the purposes aforesaid.

(3) Any such order may prescribe—

- (a) the classes of persons to whom oaths may be administered or from whom affidavits may be taken in pursuance of the order;
- (b) the places or circumstances in which an oath or affidavit may be so administered or taken;
- (c) the facts to be stated in the jurat or attestation by any person by whom any oath or affidavit is so administered or taken.

(4) Any document purporting to have subscribed thereto the signature of any person in testimony of any oath or affidavit being administered or taken before him, and containing in the jurat or attestation a statement of the facts required to be stated therein by an order under this section, shall be admitted in evidence without proof of the signature being the signature of that person or of the facts so stated.

(5) As from the date on which an order made under subsection (1) of this section comes into force, the Commissioners for Oaths (Prize Proceedings) Act, 1907, shall be repealed. 7 Edw. 7.
c. 25.

2.—(1) In any criminal proceedings instituted, whether before or after the commencement of this Act, during the war period— Proof in
criminal
proceedings
of docu-
ments inter-
cepted
in post.

(a) a certificate certifying that any document or documents annexed to, or otherwise identified by, the certificate constituted or formed part of a postal packet which was examined by an authorised examiner on a date specified therein; or

(b) a certificate certifying that any photographic copy or copies so annexed or identified is or are a true copy or true copies, made by an authorised photographer, of any document or documents which constituted or formed part of such a postal packet as aforesaid,

shall, if purporting to be signed by a person being a competent officer, be admissible as evidence of the matters so certified, without proof of the signature being the signature of that person or of his official capacity.

(2) In this section—

(a) the expression “ authorised examiner ” means a person authorised by or on behalf of His Majesty to examine (whether within or without the United Kingdom) postal packets which have been despatched by post;

(b) the expression “ authorised photographer ” means a person authorised as aforesaid to photograph (whether within or without the

United Kingdom) such postal packets as aforesaid;

- (c) the expression "competent officer" means a person holding any such appointment or office (whether within or without the United Kingdom) concerned with the examination of postal packets as may be specified in an Order of His Majesty in Council;
- (d) the expression "document" includes an envelope or other outer covering of a postal packet;
- (e) the expression "postal packet" has the same meaning as in the Post Office Act, 1908, but does not include a telegram while in the course of transmission by telegraph.

8 Edw. 7.
c. 48.

(3) His Majesty may by Order in Council direct that the foregoing provisions of this section shall extend, with such exceptions, adaptations and modifications, if any, as may be specified in the Order, to the Isle of Man, any of the Channel Islands, any colony, any British protectorate, or any territory in respect of which a mandate on behalf of the League of Nations has been accepted by His Majesty and is being exercised by His Majesty's Government in the United Kingdom.

Powers of
attorney
executed by
certain
persons.

3.—(1) No instrument creating a power of attorney, being an instrument to which this section applies, shall be of any effect unless it is attested by at least one witness and unless and until the instrument either—

- (a) has been deposited in the central office of the Supreme Court under section two hundred and nineteen of the Supreme Court of Judicature (Consolidation) Act, 1925; or
- (b) has been registered in Scotland in the books of council and session; or
- (c) has been deposited in the proper office of the Supreme Court under section forty-eight of the Conveyancing Act, 1881, as it applies to Northern Ireland.

15 & 16
Geo. 5. c. 49.

44 & 45 Vict.
c. 41.

(2) Rules of court may provide that no instrument to which this section applies shall be deposited or regis-

tered as aforesaid unless it is presented by a solicitor and there is produced at the time of its presentation—

- (a) an affidavit sworn by that solicitor proving that he caused the instrument to be engrossed and sent to the donor for execution and that he believes that the signature of the person executing the instrument as the donor is the signature of that person; and
- (b) an affidavit verifying the execution of the instrument, sworn by the attesting witness or one of the attesting witnesses :

Provided that no rule made by virtue of this subsection as respects the Supreme Court shall apply to an instrument creating a power of attorney under section one of the Execution of Trusts (Emergency Provisions) Act, 1939, or any corresponding enactment of the Parliament of Northern Ireland. 2 & 3 Geo. 6.
c. 114.

(3) A statement in writing by the donor of a power of attorney (whether or not contained in the instrument creating the power) that the instrument creating the power is not an instrument to which this section applies shall, in favour of a person dealing with the donee of the power, be conclusive evidence of that fact.

(4) For the purpose of the following enactments (which impose penalties for making false statements in a statutory declaration), namely—

- (a) section five of the Perjury Act, 1911 ; 1 & 2 Geo. 5.
c. 6.
- (b) section two of the False Oaths (Scotland) Act, 1933 ; 23 & 24
Geo. 5. c. 20.
- (c) section twenty-one of the Statutory Declarations Act, 1835 ; 5 & 6 Will. 4.
c. 62.

any such statement as is mentioned in the last foregoing subsection shall be deemed to be a statutory declaration.

(5) This section applies to instruments executed after the commencement of this Act during the war period either—

- (a) outside the United Kingdom by a member of His Majesty's naval, military or air forces, or a person engaged in the nursing service or other auxiliary service of any of those forces ; or

- (b) by a British subject in territory which is under the sovereignty of, or in the occupation of, a Power with which His Majesty is at war, not being territory in the occupation of His Majesty or of a Power allied with His Majesty.

Proof of
instruments
creating
powers of
attorney.

4.—(1) A document purporting to be—

- (a) an office copy of an instrument deposited in the central office of the Supreme Court under section two hundred and nineteen of the Supreme Court of Judicature (Consolidation) Act, 1925; or
- (b) an extract of an instrument creating a power of attorney registered in Scotland in the books of council and session; or
- (c) an office copy of an instrument deposited in the proper office of the Supreme Court under section forty-eight of the Conveyancing Act, 1881, as it applies to Northern Ireland;

shall, in any part of the United Kingdom, without further proof be sufficient evidence of the contents of the instrument and of the fact that it has been so deposited or registered.

(2) Subsection (4) of the said section two hundred and nineteen and subsection (4) of the said section forty-eight are hereby repealed.

Application
to Scotland.

5. In the application of sections one and two of this Act to Scotland the following modifications shall be made :—

- (1) section one shall have effect as if there were added at the end of subsection (1) the following words—“ or by a judge ordinary, magistrate, justice of the peace or notary public ”;
- (2) for subsection (1) of section two, the following subsection shall be substituted :—

“ (1) In any criminal proceedings instituted, whether before or after the commencement of this Act, during the war period—

- (a) a certificate certifying that any document or documents specified therein and attached thereto constituted or formed

part of a postal packet which was examined by an authorised examiner on a date specified therein; or

(b) a certificate certifying that any document or documents so specified and attached is or are a true photographic copy or true photographic copies, made by an authorised photographer, of any document or documents which constituted or formed part of such a postal packet as aforesaid,

shall, if purporting to be signed by a person being a competent officer, be competent and sufficient evidence of the matters so certified, without proof of the signature being the signature of that person or of his official capacity, and any document so certified as a photographic copy shall be held as equivalent to the original."

6. In the application of section one of this Act to Northern Ireland, for the reference to a commissioner for oaths appointed under section one of the Commissioners for Oaths Act, 1889, there shall be substituted a reference to a commissioner to administer oaths appointed under section seventy-four of the Supreme Court of Judicature Act (Ireland), 1877.

Application to Northern Ireland.

40 & 41 Vict. c. 57.

7. Any Order in Council or order made under this Act may be revoked or varied by a subsequent Order in Council or order made in like manner.

Provision as to orders.

8.—(1) This Act may be cited as the Evidence and Powers of Attorney Act, 1940.

Short title and interpretation.

(2) In this Act the expression "war period" means the period during which the Emergency Powers (Defence) Act, 1939, is in force.

2 & 3 Geo. 6. c. 62.



CHAPTER 29.*Finance Act, 1940.*

ARRANGEMENT OF SECTIONS.

PART I.

CUSTOMS AND EXCISE.

Section.

1. Beer.
2. Spirits.
3. Tobacco.
4. Matches.
5. Mechanical lighters.
6. Extension of period of stabilisation of Imperial preference in case of sugar, &c.
7. Drawback of duties under Safeguarding of Industries Act, 1921.
8. Excise licences for vehicles belonging to members of forces on leave.
9. Reduction of duty on certain mechanically propelled vehicles used for agricultural purposes.
10. Exemption from duty in respect of trailers used for refuse collection by local authorities and their contractors.

PART II.

INCOME TAX.

Charge of Tax.

11. Income tax for 1940-41.
12. Higher rates of income tax for 1939-40.
Rents and annual payments in respect of land.
13. Application and interpretation of provisions as to rents and annual payments.
14. Modifications of relief from Schedule A in case of unoccupied houses.
15. Taxation of excess rents of immediate lessors arising under certain short leases.
16. Taxation of excess rents arising under other short leases.
17. Rents under long leases and other annual payments in respect of land.
18. Information.

Miscellaneous.

19. Extension of classes of income from foreign possessions taxable though not received in the United Kingdom.
20. Provisions as to dividends paid without full deduction of tax.
21. Amendment of provisions relating to tax-free income.
22. Deduction for wear and tear of hired machinery and plant.
23. Extension to 1940-41, and amendment, of s. 11 of Finance (No. 2) Act, 1939.
24. Double claims for children relief.
25. Postponement of quinquennial revaluation for purposes of Schedules A and B.

PART III.

EXCESS PROFITS TAX AND NATIONAL DEFENCE CONTRIBUTION.

Section.

26. Raising of rate of excess profits tax.
27. Provisions to replace s. 13 (7) of Finance (No. 2) Act, 1939.
28. New provisions as to inter-connected companies.
29. Investments held by members of groups of bodies corporate.
30. Relief in respect of excess profits tax in dominions, &c.
31. Miscellaneous amendments as to standard profits.
32. Disallowance, in computing profits, of certain expenses.
33. Miscellaneous amendments as to computation of profits for excess profits tax.
34. Miscellaneous amendments as to computation of capital.
35. Computation of profits and capital in the case of trades and businesses not falling within Case I of Schedule D.
36. Provisions as to computation of losses.
37. Amendments as to deficiencies of profits.
38. Successions and amalgamations.
39. Amendments as to relation of excess profits tax to national defence contribution.
40. Amendments as to national defence contribution.
41. Definition of ordinary share capital.
42. Date from which amendments are to operate.

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General.

43. Disposition or determination of life interests, &c.
44. Purchases of annuities, &c., from relatives.
45. Gifts by way of creation of burden or release of right.

Estate duty in respect of deceased's benefits from certain companies.

46. Charge on company's assets in respect of deceased's benefits therefrom.
47. Matters to be treated as benefits to deceased from company.
48. Surrender of title to, or of power to obtain, benefits.
49. Determination of net income of company.
50. Determination of value of assets of company.
51. Limitation on, and prevention of duplication of, charge.
52. Aggregation.
53. Duty to give information to Commissioners on death.
54. Collection and incidence of duty under s. 46.

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55. Valuation for estate duty of shares and debentures of certain companies.
56. Limitation of exceptions for consideration, and for exclusion of deceased, where company concerned.
57. Information for purposes of s. 46 and s. 55.

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Section.

58. Interpretation of estate duty provisions.
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 62. Amendment as to deficit for 1939-40.
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 64. Remission of death duties in cases of members of the crews of vessels killed in war.
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Part II—Rate of Excise Drawback.

Part III—Rate of Customs Duty in case of Beer being an Empire Product.

Part IV—Rate of Customs Duty in case of Beer not being an Empire Product.

Part V—Rate of Customs Drawback in case of Beer being an Empire Product.

Part VI—Rate of Customs Drawback in case of Beer not being an Empire Product.

Second Schedule—Spirits (Rates of Ordinary Customs Duty).

Third Schedule—Tobacco (Rates of Duty and Drawback).

Part I—Customs Duties.

Part II—Excise Duties.

Part III—Drawback.

Fourth Schedule—Matches (Rates of Duty).

Part I—Rates of Customs Duties.

Part II—Rates of Excise Duties.

Fifth Schedule—Provisions as to Excess Profits Tax and National Defence Contribution in the case of inter-connected companies.

Sixth Schedule—Additional provisions as to assessment and collection of Excess Profits Tax and the National Defence Contribution.

Seventh Schedule—Provisions supplementary to section forty-six and succeeding provisions of Part IV.

Eighth Schedule—Enactments repealed.

An Act to grant certain duties of Customs and Inland Revenue (including Excise), to alter other duties, and to amend the law relating to Customs and Inland Revenue (including Excise) and the National Debt, and to make further provision in connection with Finance.

[27th June 1940.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects the Commons of the United Kingdom 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 hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King'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 :—

PART I.

CUSTOMS AND EXCISE.

1.—(1) The duty of excise charged in respect of **Beer.** beer under subsection (1) of section one of the Finance **2 & 3 Geo. 6.** (No. 2) Act, 1939 (hereafter in this section referred to as **c. 109** "the Act of 1939"), shall be charged at the increased rates set out in Part I of the First Schedule to this Act; and accordingly the said section one shall have effect as if the said Part I were substituted for Part I of the First Schedule to the Act of 1939.

(2) In the case of beer in respect of which it is shown to the satisfaction of the Commissioners that a duty of excise at any such increased rate has been paid, the excise drawback allowed under the said subsection (1) shall be allowed at the increased rates set out in Part II of the First Schedule to this Act, subject to the provisions of that Part of that Schedule; and accordingly the said section one shall have effect, as respects beer in respect

PART I.
—cont.

of which it is shown as aforesaid, as if the said Part II were substituted for Part II of the First Schedule to the Act of 1939.

(3) The duties of customs charged under subsection (2) of the said section one in respect of beer being an Empire product and beer not being an Empire product shall respectively be charged at the increased rates set out in Parts III and IV of the First Schedule to this Act; and accordingly the said section one shall have effect as if the said Parts III and IV were respectively substituted for Parts III and IV of the First Schedule to the Act of 1939.

(4) In the case of beer in respect of which it is shown to the satisfaction of the Commissioners that a duty of customs at any such increased rate has been paid, the customs drawback allowed under the said subsection (2) in the case of beer being an Empire product and beer not being an Empire product shall respectively be allowed at the increased rates set out in Parts V and VI of the First Schedule to this Act, subject to the provisions of those Parts of that Schedule; and accordingly the said section one shall have effect, as respects beer in respect of which it is shown as aforesaid, as if the said Parts V and VI were respectively substituted for Parts V and VI of the First Schedule to the Act of 1939.

(5) This section shall be deemed to have had effect as from the twenty-fourth day of April, nineteen hundred and forty.

Spirits.
10 & 11
Geo. 5. c. 18.

2.—(1) The duties of customs charged on spirits under subsection (1) of section three of the Finance Act, 1920, in addition to the duties specified in Part II of the First Schedule to that Act shall be charged at the increased rates specified in the Second Schedule to this Act; and accordingly the said subsection (1) shall have effect as if the said Schedule to this Act were substituted for Part I of the First Schedule to that Act.

(2) The rate of the duty of excise charged on spirits under subsection (2) of section three of the Finance Act, 1920, in addition to the duties specified in Part III of the First Schedule to that Act shall be increased to four pounds, seventeen shillings and sixpence per gallon computed at proof; and accordingly the said subsection (2)

shall have effect as if for the words "four pounds, two shillings and sixpence" there were substituted the words "four pounds, seventeen shillings and sixpence".

PART I.
—cont.

(3) This section shall be deemed to have had effect as from the twenty-fourth day of April, nineteen hundred and forty.

3.—(1) In lieu of the duties of customs charged on tobacco under section five of the Finance (No. 2) Act, 1939, there shall, subject to the provisions of section eight of the Finance Act, 1919, be charged on tobacco imported into the United Kingdom of the descriptions set out in the first column of Part I of the Third Schedule to this Act duties of customs at the rates respectively specified in the second column of that Part of that Schedule.

Tobacco.
9 & 10
Geo. 5. c. 32.

(2) In lieu of the duties of excise charged on tobacco under the said section five there shall be charged on tobacco grown in the United Kingdom of the descriptions set out in the first column of Part II of the Third Schedule to this Act duties of excise at the rates respectively specified in the second column of that Part of that Schedule.

(3) The drawback allowed under section one of the Manufactured Tobacco Act, 1863, on tobacco exported from the United Kingdom or deposited in a bonded or King's warehouse shall, in cases where it is shown that the duties charged under this section have been paid, be allowed at the rates set out in Part III of the Third Schedule to this Act instead of at the rates set out in Part III of the Fourth Schedule to the Finance (No. 2) Act, 1939, but subject to the provisions affecting allowance of drawback contained in the Schedule to the Finance Act, 1904.

26 & 27 Vict
c. 7.

4 Edw. 7.
c. 7.

(4) This section shall be deemed to have had effect as from the twenty-fourth day of April, nineteen hundred and forty.

4.—(1) In lieu of the duties of customs charged on matches under section four of the Finance Act, 1933, there shall be charged on matches imported into the United Kingdom duties of customs at the rates specified in Part I of the Fourth Schedule to this Act.

Matches.
23 & 24
Geo. 5. c. 19.

PART I.

—*cont.*
17 & 18
Geo. 5. c. 10.

(2) In lieu of the duties of excise charged on matches under section eight of the Finance Act, 1927, there shall be charged on matches manufactured in the United Kingdom duties of excise at the rates specified in Part II of the Fourth Schedule to this Act.

6 & 7 Geo. 5.
c. 11.

(3) Subsections (4) and (5) of section three of the Finance (New Duties) Act, 1916, shall apply for the purpose of the duties charged under this section as they were applied by the said sections four and eight for the purpose of the duties charged under those sections respectively.

(4) This section shall be deemed to have had effect as from the twenty-ninth day of April, nineteen hundred and forty.

Mechanical
lighters.
18 & 19
Geo. 5. c. 17.

5.—(1) The rate of the duty of customs charged under section six of the Finance Act, 1928, on the importation into the United Kingdom of any mechanical lighter, and of any component part of a mechanical lighter other than a flint, shall be increased to three shillings and sixpence.

(2) The rate of the duty of excise charged under the said section six on every mechanical lighter manufactured in the United Kingdom which is complete, or which could be made complete by the addition of a flint, and on every mechanical lighter sent out in an incomplete state from the premises of a manufacturer of mechanical lighters shall be increased to two shillings and sixpence.

(3) This section shall be deemed to have had effect as from the twenty-ninth day of April, nineteen hundred and forty.

Extension
of period of
stabilisation
of Imperial
preference
in case of
sugar, &c.
16 & 17
Geo. 5. c. 22.
1 & 2 Geo. 6.
c. 46.

6. Subsection (1) of section seven of the Finance Act, 1926 (which, as extended by section eight of the Finance Act, 1938, provides for the stabilisation of rates of Imperial preference, in the case of the duties of customs chargeable on sugar, molasses, glucose and saccharin, during a period ending on the nineteenth day of August, nineteen hundred and forty) shall, in so far as it relates to the said duties, have effect as if the said period were extended so as to expire on the thirty-first day of August, nineteen hundred and forty-two.

7.—(1) Drawback of any duty paid under Part I of the Safeguarding of Industries Act, 1921, may be allowed under the Second Schedule to the Import Duties Act, 1932, and section nine of the Finance Act, 1932, in like manner as if the duty had been chargeable under Part I of the Import Duties Act, 1932 :

PART I.
—*cont.*
Drawback of duties under Safeguarding of Industries Act, 1921.
11 & 12
Geo. 5. c. 47.
22 & 23
Geo. 5.
cc. 8 & 25.

Provided that no drawback shall be allowed by virtue of this section on the bringing of any goods into a registered shipbuilding yard within the meaning of section eleven of the Import Duties Act, 1932.

(2) As from the date on which an order made under the said Second Schedule comes into operation with respect to goods of any class or description on which duty has been paid under Part I of the Safeguarding of Industries Act, 1921, subsection (1) of section twelve of that Act (which provides for drawing back the duties chargeable thereunder) shall cease to have effect as respects goods of that class or description.

8.—(1) Where a member of any of His Majesty's naval, military or air forces is on such leave as is hereinafter mentioned there may, subject to the provisions of this section, be issued to him, in respect of any mechanically propelled vehicle, a permit authorising the use of the vehicle on roads until the end of the day after the last day of the period for which the leave was granted, notwithstanding that no licence under section thirteen of the Finance Act, 1920, is in force in respect of the vehicle :

Excise licences for vehicles belonging to members of forces on leave.

Provided that a permit under this section shall not be issued to any person—

- (a) except in respect of a vehicle which was registered in his name under the Roads Act, 1920, during some period during which a licence under the said section thirteen was in force in respect of the vehicle; or
- (b) in respect of more than one vehicle in any one period of leave; or
- (c) in respect of any vehicle unless, when the last licence in respect of the vehicle under the said section thirteen expired, the vehicle was stated in the registration book thereof to be a cycle, a private vehicle or a private and goods vehicle.

10 & 11
Geo. 5. c. 72.

PART I.
— *cont.*

(2) The leave mentioned in the foregoing provisions of this section is leave granted for not more than twenty-one days, being—

- (a) leave from service at a place which is outside the United Kingdom, the Isle of Man and the Channel Islands;
- (b) leave from service in the Orkneys, the Shetlands or the Hebrides;
- (c) leave from service afloat (including leave granted on the occasion of the loss of a ship or the paying off of a ship's crew); or
- (d) leave from service as a member of an aircraft operational crew of the Royal Air Force or as one of the flying personnel of a first line squadron of the Fleet Air Arm.

(3) Subsection (5) of section five of the Roads Act, 1920, (which requires licences under section thirteen of the Finance Act, 1920, to be fixed to and exhibited on vehicles) and any regulations made for the purposes of that subsection, and subsection (4) of section thirteen of the Roads Act, 1920, (which imposes penalties for forging or fraudulently using any such licence or fraudulently lending it or allowing it to be used by any other person) shall apply to permits under this section as they apply to those licences; and subsection (5) of section thirteen of the Roads Act, 1920, (which provides for the payment into the Exchequer of penalties recovered under the last mentioned Act) shall apply to penalties in respect of permits under this section as it applies to penalties recovered under that Act.

(4) The Minister of Transport may make regulations for giving effect to the provisions of this section, and (without prejudice to the generality of the foregoing words)—

- (a) for prescribing the form of the permits to be granted thereunder and the authorities by whom they are to be granted; and
- (b) for requiring applicants for permits to produce such evidence as may be prescribed by the regulations that the applicant is entitled to the issue of the permit, and that there is in force, in relation to the user of the vehicle by the

applicant or by other persons on his order or with his permission, such a policy of insurance or security as is necessary under Part II of the Road Traffic Act, 1930, and Part II of the Road Traffic Act, 1934.

PART I.
—cont.

20 & 21
Geo. 5. c. 43.
24 & 25
Geo. 5. c. 50.

(5) There shall be paid on the issue of any such permit as aforesaid a fee of two shillings in the case of any vehicle which would otherwise be taxable under paragraph 1 of the Second Schedule to the Finance Act, 1920, (which relates to cycles) and of ten shillings in the case of any other mechanically propelled vehicle, and all such fees shall be paid into the Exchequer.

(6) This section shall apply in relation to members of such women's services as may be prescribed by order of the Admiralty, the Army Council or the Air Council as it applies to members of His Majesty's naval, military or air forces; and any such order may be varied or revoked by a subsequent order of the Admiralty, the Army Council or the Air Council, as the case may be.

(7) This section shall be deemed to have come into operation on the nineteenth day of April, nineteen hundred and forty, and shall expire, save as respects things previously done or omitted to be done, on such day as His Majesty may by Order in Council determine; and any regulations made under this section may be made to apply retrospectively as from the said nineteenth day of April.

9.—(1) Sub-paragraph (a) of paragraph 4 of the Second Schedule to the Finance Act, 1920, (which, as amended by the Seventh Schedule to the Finance Act, 1933, and section ten of the Finance Act, 1939, prescribes the rate of duty payable under section thirteen of the Finance Act, 1920, in respect of the mechanically propelled vehicles mentioned in the said paragraph 4) shall, in relation to the use on roads, during the period specified in subsection (3) of this section, of such agricultural and other tractors and engines as are mentioned in the said sub-paragraph (a), have effect as if after paragraph (ii) thereof there were inserted the following paragraph—

Reduction of duty on certain mechanically propelled vehicles used for agricultural purposes.
2 & 3 Geo. 6.
c. 41.

“(iii) for hauling, from any such farm to a railway station, or from a railway station to any such farm, agricultural produce of, or articles required for, the farm”.

M

PART I.
—cont.
25 & 26
Geo. 5. c. 24.

(2) In subsection (7) of section two of the Finance Act, 1935 (which excepts from the provisions of that section withdrawing the rebate on heavy oils used as fuel for mechanically propelled vehicles the vehicles mentioned in sub-paragraphs (a), (b) and (c) of the said paragraph 4) the reference to the said sub-paragraph (a) shall, in relation to the period mentioned in subsection (3) of this section, be construed as a reference to that sub-paragraph as amended by subsection (1) of this section.

(3) The period hereinbefore referred to is the period beginning with the eleventh day of March, nineteen hundred and forty, and ending with such date as His Majesty may by Order in Council determine, and this section shall be deemed to have come into operation on the said eleventh day of March.

Exemption
from duty
in respect
of trailers
used for
refuse
collection
by local
authorities
and their
contractors.

10.—(1) A vehicle shall not be chargeable with duty under sub-paragraph (d) of paragraph 5 of the Second Schedule to the Finance Act, 1920, by reason of the use thereof, during the period to which this section applies, by a local authority for drawing trailers used solely in connection with the collection and disposal of refuse.

(2) The period to which this section applies is the period beginning with the first day of June, nineteen hundred and forty, and ending with such date as His Majesty may by Order in Council determine, and this section shall be deemed to have come into operation on the said first day of June.

(3) The foregoing provisions of this section shall apply in relation to the use of a vehicle by any person for the purpose of performing a contract with a local authority as they apply in relation to the use of a vehicle by a local authority.

PART II.

INCOME TAX.

Charge of Tax.

Income tax
for 1940-41.

11.—(1) Income tax for the year 1940-41 shall be charged at the standard rate of seven shillings and sixpence in the pound, and, in the case of an individual whose total income exceeds one thousand five hundred pounds, at such higher rates in respect of the excess over one thousand five hundred pounds as Parliament may hereafter determine.

(2) All such enactments as had effect with respect to the income tax charged for the year 1939-40, other than such enactments contained in the Finance (No. 2) Act, 1939, as by their terms relate only to tax for the year 1939-40, shall, subject to the provisions of such of the enactments contained in the said Act as by their terms relate only to the year 1940-41 and subsequent years, have effect with respect to the income tax charged for the year 1940-41.

PART II.
—cont.

12. Income tax for the year 1939-40 in respect of the excess of the total income of an individual over two thousand pounds shall be charged at rates in the pound which respectively exceed the standard rate by amounts equal to the amounts by which the rates at which income tax was charged in respect of the said excess for the year 1938-39 respectively exceeded the standard rate for that year.

Higher rates
of income
tax for
1939-40.

Rents and annual payments in respect of land.

13.—(1) The next five succeeding sections apply only to land in the United Kingdom chargeable to tax under Schedule A, and in this and the said next five succeeding sections the following expressions have the meanings hereby respectively assigned to them, that is to say—

Application
and inter-
pretation of
provisions
as to rents
and annual
payments.

“immediate lessor” means in relation to any premises—

- (a) if different parts of the premises are the subject of separate tenancies or separate occupations, a lessor of the whole or any part of the premises whose estate or interest extends to the entirety of the premises and is not subject, immediately or mediately, to a lease of the entirety thereof; and
- (b) in any other case, a lessor whose immediate tenant is occupying or entitled to occupy the entirety of the premises:

Provided that if, in any case to which paragraph (a) of this definition applies, there is more than one lessor satisfying the conditions set out in that paragraph

PART II.
—cont.

that one of those lessors shall be deemed to be the immediate lessor whose estate or interest is not reversionary on the estate or interest of any of the others;

“land” includes tenements, hereditaments and heritages;

“lease” includes an agreement for a lease if the term to be covered by the lease has begun, and any tenancy, but does not include a mortgage, and “lessee” and “lessor” shall be construed accordingly and include, respectively, the successors in title of a lessee or a lessor;

“long lease” means a lease granted for a term exceeding fifty years, other than a lease which is or takes effect as a lease for a term of years determinable after the death or marriage of any person;

“short lease” means a lease which is not a long lease;

“unit of assessment” means any land which forms a unit of assessment for the purposes of Schedule A.

(2) Where the estate or interest of any lessor of any premises is the subject of a mortgage and either the mortgagee is in possession or the rents and profits are being received by a receiver appointed by or on the application of the mortgagee, that estate or interest shall be deemed for the purposes of subsection (1) of this section and of the next five succeeding sections to be vested in the mortgagee, and references to a lessor and an immediate lessor shall be construed accordingly; but the amount of the liability to tax of any such mortgagee shall be computed as if the mortgagor were still in possession of the premises or, as the case may be, no receiver had been appointed, and as if it were the amount of the liability of the mortgagor that was being computed.

(3) For the purposes of the foregoing definitions—

(a) a lease granted for a term exceeding fifty years shall, if it be not terminable at the option of the lessor before the expiration of fifty years, be deemed to be such a lease notwithstanding

that the lease is terminable at the option of the lessee before the expiration of that period; and

PART II.
—*cont.*

- (b) a lease terminable at the option of the lessor before the expiration of fifty years shall be deemed to be a lease for a term not exceeding fifty years.

(4) This section shall, in its application to Scotland, have effect as if—

- (a) in the proviso to the definition of “immediate lessor” for the words “is not reversionary on the estate or interest of any of the others” there were substituted the words “is dependent upon a lease later in date than any lease upon which the estate or interest of any of the others depends”;
- (b) for references to a mortgage, a mortgagee and a mortgagor there were substituted respectively references to a heritable security, a creditor in a heritable security and a debtor in a heritable security, and any reference to a receiver included a reference to a judicial factor.

14.—(1) Notwithstanding anything contained in Rule 4 of No. VII of Schedule A (which provides for relief from tax under Schedule A in respect of any house which is or becomes unoccupied for the year of assessment or for part of the year of assessment) relief from tax under Schedule A shall not be given under that Rule for any period in a year of assessment during which a house is or becomes unoccupied if rent for that period is payable to an immediate lessor in respect of the house under a short lease, and the person liable to pay the rent shall have the same right under Rule 1 of No. VIII of Schedule A of deducting tax as he would have if he were a tenant occupier :

Modification of relief from Schedule A in case of unoccupied houses.

Provided that this subsection shall not operate so as to authorise the levying of any tax for any such period as aforesaid which would fall to be ultimately borne by the person liable to pay the rent.

(2) Where a house is or becomes unoccupied for the whole or any part of a year of assessment, any tax payable under Schedule A for that year in respect thereof

PART II.
—*cont.*

which is not otherwise recovered may be recovered from the person who is for the time being the immediate lessor of the house as if he had been charged therewith and in the same way as any other tax charged on him may be recovered :

Provided that this subsection shall not operate so as to authorise the recovery from any such person—

- (a) of any tax which would fall to be ultimately borne by any person liable to pay rent to him or to any other immediate lessor of the house ; or
- (b) of any tax in respect of any period in the year in question unless rent for that period was payable under a short lease.

Taxation of
excess rents
of imme-
diate lessors
arising
under
certain short
leases.

8 & 9 Geo. 5.
c. 40.

15.—(1) If, as respects any year of assessment, the immediate lessor of a unit of assessment is entitled in respect of the unit to any rent payable under a lease or leases to which this section applies, he shall be chargeable to tax under Case VI of Schedule D in respect of the excess, if any, of the amount which would have been the amount of the assessment of the unit for the purposes of Schedule A, as reduced for the purpose of collection, if the annual value of the unit had been determined (in accordance, in whatever part of the United Kingdom the unit is situated, with the Rules applicable to Schedule A set out in the First Schedule to the Income Tax Act, 1918) by reference to that rent and the other terms of the lease or leases, over whichever is the greater of—

- (a) the actual amount of the assessment of the unit for the purposes of Schedule A, as reduced for the purpose of collection ; or
- (b) the amount of any rent payable by the immediate lessor in respect of the unit under any short lease or short leases.

(2) Where the immediate lessor of any unit of assessment is occupying any part thereof, subsection (1) of this section shall apply as if the rent to which he is entitled in respect of the unit under any lease or leases to which this section applies were increased by so much of the annual value of the unit (as ascertained for the purposes of Schedule A) as is attributable to the part which he is occupying.

(3) Where for any year an assessment has been made on an immediate lessor by virtue of this section, the amount of any relief which may be claimed by him under Rule 8 of No. V of Schedule A shall be such amount as could have been claimed by him if the annual value of the unit had been determined in the manner described in subsection (1) of this section.

(4) A lease shall be deemed to be a lease to which this section applies if, and only if, the following conditions are fulfilled with respect to it—

- (a) that it is a short lease;
- (b) that the land comprised in it is or forms part of a single unit of assessment;
- (c) that the rent under it is payable to the immediate lessor of that unit;
- (d) that the estate or interest of the immediate lessor of that unit is not, as respects any part of that unit, subject to any short lease which comprises also land not wholly within that unit, being a lease the rent under which is payable to that immediate lessor.

16.—(1) A lessor who, as respects any year of assessment, is entitled to any rent in respect of any land under a lease or leases to which this section applies shall be chargeable to tax under Case VI of Schedule D in respect of any excess of that rent over the aggregate of the following amounts, that is to say—

Taxation of
excess rents
arising
under other
short leases.

- (a) the amount, tax on which at the standard rate is equal to the amount of tax under Schedule A in respect of the land which he is liable to pay, by deduction or otherwise, under the provisions of the Income Tax Acts;
- (b) the excess, if any, of the amount of any rent payable by him in respect of the land under any short lease or short leases over the amount referred to in the last preceding paragraph;
- (c) if he is liable to pay tenant's rates in respect of the land, the amount borne by him in respect thereof for the year of assessment;

PART II.
—cont.

26 Geo. 5. &
1 Edw. 8.
c. 43.

- (d) any relief allowed under Rule 1 or Rule 4 of No. V of Schedule A in respect of any such outgoing in respect of the land as is mentioned in those Rules respectively, being an outgoing the burden of which would in the year of assessment fall upon him;
- (e) if he bears the whole or any part of the burden of an annuity within the meaning of the Tithe Act, 1936, charged in respect of the land, the whole or, as the case may be, a corresponding part of any amount allowable in the year of assessment under subsection (6) of section thirteen of that Act as a deduction in respect of that annuity;
- (f) the cost in the year of assessment of any services rendered or goods provided by him otherwise than by way of maintenance or repairs, being services or goods which he is legally bound under the lease or leases to render or provide but in respect of which he receives no separate consideration;
- (g) the amount of the cost to him of maintenance, repairs, insurance and management of the land according to the average of the preceding five years, in so far as relief is not given to him in respect of that cost under any other provision of the Income Tax Acts.
- (2) The leases to which this section applies are—
- (a) short leases of land not wholly comprised in a single unit of assessment;
- (b) short leases of land wholly comprised in a single unit of assessment, not being leases to which the last preceding section applies.

Rents under long leases and other annual payments in respect of land.

17.—(1) This section applies to the following payments, that is to say—

- (a) rents under long leases;
- (b) other annual sums as defined in paragraph (2) of Rule 4 of No. VIII of Schedule A, not being rents under a short lease or annuities within the meaning of the Tithe Act, 1936,

being payments falling due on or after the sixth day of April, nineteen hundred and forty.

(2) Rules 1 and 4 of No. VIII of Schedule A shall not apply to any payment to which this section applies, but any such payment shall, so far as it does not fall under any other Case, be charged with tax under Case VI of Schedule D and be treated for the purposes of such of the provisions of the Income Tax Acts as apply to royalties paid in respect of the user of a patent as if it were such a royalty.

(3) A deduction from a payment to which this section applies made on account of income tax at any time after the fifth day of April, nineteen hundred and forty, and before the passing of this Act which would have been a legal deduction if the provisions of this section had been in force at that time, shall be deemed for all purposes to have been a legal deduction to which all the provisions of Rule 19 or Rule 21 of the General Rules, as the case may be, were applicable; and the provisions of subsection (2) of section two hundred and eleven of the Income Tax Act, 1918, shall have effect as if this section had come into operation on the sixth day of April, nineteen hundred and forty.

(4) Notwithstanding anything in this section, sections thirty-seven and thirty-eight of the Income Tax Act, 1918, (which provide for giving relief from tax to hospitals and certain other bodies) shall be construed as if any tax chargeable by virtue of this section under Schedule D were chargeable under Schedule A.

(5) Any payment made in respect of land in Scotland for the period ending on the fifteenth day of May, nineteen hundred and forty, shall be treated for the purposes of this section as if it had become due at the commencement of that period.

18. The surveyor may, for the purpose of ascertaining whether there is any and if so what liability to tax under the last four preceding sections, give notice to any person who is entitled to any rent or other annual payment in respect of any land or is in receipt of any rent or other such annual payment belonging to any other person requiring him to deliver, within the time limited by the notice and in such form as may be prescribed by the Commissioners of Inland Revenue, such particulars relating to the land and the rent or other annual payment as may be prescribed by those Commissioners, Informa-
tion.

PART II.
—cont.

and the provisions of the Income Tax Acts relating to notices to deliver, the delivery of, and the penalties for neglecting to deliver, returns and statements shall apply for the purposes of, and in relation to notices under, this section.

Miscellaneous.

Extension of classes of income from foreign possessions taxable though not received in the United Kingdom.

19.—(1) In Rule 1 of the Rules applicable to Case V of Schedule D (which provides for the taxation of income arising from certain possessions out of the United Kingdom irrespective of the receipt of the income in the United Kingdom) for the words “income arising from stocks, shares or rents in any place out of the United Kingdom” there shall be substituted the words “income arising from possessions out of the United Kingdom other than income which—

“(a) is immediately derived by a person from the carrying on by him of any trade, profession or vocation either solely or in partnership; or

“(b) arises from any office, employment or pension.”

(2) In Rule 2 of the said Rules (which provides for the taxation of income arising from certain possessions out of the United Kingdom by reference to the sums received in the United Kingdom) for the words “other than stocks, shares or rents” there shall be substituted the words “other than income to which Rule 1 applies.”

(3) The amendment effected by subsection (2) of this section shall apply both in relation to Rule 2 as originally enacted and in relation to the Rule substituted therefor in respect of possessions in Eire by Part II of the Second Schedule to the Finance Act, 1926, but nothing in subsection (1) or subsection (2) of this section shall affect the tax chargeable in respect of the lands, tenements or hereditaments in Eire to which the proviso to the said substituted Rule 2 applies.

Provisions as to dividends paid without full deduction of tax.

20.—(1) Where any dividend from which deduction of tax is authorised by Rule 20 of the General Rules is paid without deduction of tax, the amount received in respect thereof shall, for the purposes of the Income Tax Acts, be deemed to be a net amount received in respect of a dividend from the gross amount of which such deduction

as is authorised by the said Rule 20 has been made, and the provisions of—

PART II.
—cont.

- (a) section thirty-three of the Finance Act, 1924 (which imposes certain obligations in relation to the form of dividend warrants, &c.); 14 & 15
Geo. 5. c. 21.
- (b) subsection (3) of section twelve of the Finance Act, 1930 (which relates to cases where on payment of dividends, not being preference dividends within the meaning of that section, income tax has been deducted by reference to a standard rate greater or less than the standard rate for the year); and 20 & 21
Geo. 5. c. 28.
- (c) subsection (2) of section seven of the Finance Act, 1931 (which directs that, subject to the provisions of that subsection, dividends are to be deemed for all the purposes of the Income Tax Acts to represent income of such an amount as would after deduction of tax be equal to the net amount received), 21 & 22
Geo. 5. c. 28.

shall apply accordingly.

(2) A preference dividend paid without deduction of tax shall not be treated as a preference dividend within the meaning assigned to that expression by subsection (4) of the said section twelve, and, in the proviso to subsection (2) of the said section seven, the words “within the meaning assigned to that expression by subsection (4) of section twelve of the Finance Act, 1930” shall be substituted for the words “to which section twelve of the Finance Act, 1930, applies.”

(3) The foregoing provisions of this section shall apply where, though a deduction is made from a dividend, that deduction is less than the full amount authorised, as it applies where no deduction is made :

Provided that nothing in this subsection shall be construed as applying the said provisions to any dividend paid before the passing of the Act imposing the tax for the year by reason only that the deduction made therefrom was made by reference to a standard rate lower than that ultimately imposed for the year.

(4) This section shall have effect with respect to the year 1939–40 and all subsequent years of assessment :

PART II.
—cont.

Provided that so much of this section as applies the provisions of section thirty-three of the Finance Act, 1924, shall have effect only in relation to warrants, cheques and orders drawn or made, or purporting to be drawn or made, after the expiration of one month from the date of the passing of this Act.

Amendment
of provisions
relating to
tax-free
income.

13 & 14
Geo. 5. c. 14.

21.—(1) Where a banking business, an assurance business or a business consisting wholly or partly in dealing in securities is carried on in the United Kingdom by a person not resident therein, then—

- (a) in computing the profits arising from, or loss sustained in, the business for any of the purposes of the Income Tax Acts; and
- (b) in the case of an assurance business, also in computing for the purposes of subsection (2) of section sixteen of the Finance Act, 1923, the profits or loss arising from the granting of annuities on human life,

all interest, dividends and other payments whatsoever to which paragraph (d) of Rule 2 of the General Rules applicable to Schedule C extends (whether by virtue of the terms of the said paragraph or by virtue of any other provision of the Income Tax Acts expressly or impliedly extending the operation of the said Rule 2) shall be included notwithstanding the exemption from tax conferred by the said Rule 2.

In this subsection, the expression “ securities ” includes stocks and shares.

(2) Where—

- (a) any such business as aforesaid is carried on in the United Kingdom by a person not ordinarily resident therein; and
- (b) in making any such computation as aforesaid with respect to that business, any interest on any securities issued by the Treasury is excluded by virtue of a condition of the issue thereof regulating the treatment of the interest thereon for income tax purposes,

any interest on money borrowed for the purpose of acquiring the securities, any other expenses attributable

to the acquisition or holding of, or to any transaction in, the securities, and any profits or losses so attributable, shall also be excluded in making that computation.

(3) In the case of an assurance company not having its head office in the United Kingdom which carries on life assurance business through any branch or agency in the United Kingdom—

- (a) in computing for the purposes of Rule 3 of Case III of Schedule D the income from the investments of the life assurance fund of the company, any such interest, dividends or payments as are mentioned in subsection (1) of this section shall be included notwithstanding the exemption from tax referred to in that subsection; and
- (b) where any interest on any securities issued by the Treasury is excluded in computing the said income by virtue of a condition of the issue thereof regulating the treatment of the interest thereon for income tax purposes, the relief to be granted under section thirty-three of the Income Tax Act, 1918, in respect of expenses of management shall be reduced so as to bear to the amount of relief which would be granted but for the provisions of this paragraph the same proportion as the amount of that income, excluding the said interest, bears to the amount of that income including that interest.

(4) The foregoing provisions of this section shall apply in relation to any computation for the purposes of tax for the year 1940–41 or any subsequent year of assessment, notwithstanding that the computation is required to be made by reference to any year or period other than the year of assessment and those provisions were not in force in that year or period or some part thereof.

(5) For the avoidance of doubt, it is hereby declared that where any income of any person is by virtue of any provisions of the Income Tax Acts, and in particular, but without prejudice to the generality of the foregoing words, by virtue of section eighteen of the Finance Act, 1936, (which contains provisions for preventing avoidance of income tax by transactions resulting in the transfer

PART II.
—cont.

of income to persons abroad) to be deemed to be income of any other person, that income is not exempt from income tax either—

- (a) as being derived from a security issued by the Treasury with any such condition as is mentioned in the foregoing provisions of this section; or
- (b) by virtue of Rule 2 of the General Rules applicable to Schedule C; or
- (c) by virtue of the said Rule 2 as extended by any provision of the Income Tax Acts which expressly or impliedly extends the operation of the said Rule 2,

by reason of the first-mentioned person not being resident, or not being ordinarily resident, or being neither domiciled nor ordinarily resident, in the United Kingdom.

Deduction
for wear and
tear of hired
machinery
and plant.

22. The following proviso shall be inserted at the end of paragraph (2) of Rule 6 of the Rules applicable to Cases I and II of Schedule D (which provides that where machinery or plant used for the purposes of a trade is let to the person carrying on the trade on the terms of his being bound to maintain it and deliver it over in good condition at the end of the lease, the machinery or plant shall be deemed to belong to that person for the purposes of the said Rule 6):—

“Provided that this paragraph shall not apply to any machinery or plant unless the Commissioners having jurisdiction in the matter are satisfied, having regard to all the relevant circumstances of the case, that the burden of the wear and tear of the machinery or plant will in fact fall directly upon that person.”

Extension
to 1940–41,
and amend-
ment, of
s. 11 of
Finance
(No. 2) Act,
1939.

23.—(1) Section eleven of the Finance (No. 2) Act, 1939 (which grants relief in respect of diminution of earned income owing to circumstances directly or indirectly connected with the present war) shall apply in relation to tax for the year 1940–41 as it applies in relation to tax for the year 1939–40, with the adaptation that references to the year 1939–40 shall be construed as references to the year 1940–41 and references to the year 1938–39 shall be construed as references to the year 1939–40.

(2) In paragraph (a) of subsection (3) of the said section eleven for the words "his income as assessed" there shall be substituted the words "his earned income as assessed."

(3) At the end of the said subsection (3) the following proviso shall be inserted :—

" Provided that, where the difference between the actual earned income of the individual and four-fifths of his earned income as assessed exceeds the relief to which he would have been entitled under the said paragraph (a) if his actual income had been four-fifths of his earned income as assessed, the relief from surtax to be given by virtue of this subsection shall be reduced by the amount of the excess."

(4) The amendments effected by subsections (2) and (3) of this section shall have effect both in relation to tax for the year 1939–40 and in relation to tax for the year 1940–41.

24.—(1) The provisions of this section shall have effect where, for any year of assessment, two or more individuals are, or would but for the provisions of this section be, entitled, under section twenty-one of the Finance Act, 1920, as amended by subsequent enactments, to relief in respect of the same child. Double claims for children relief.

(2) The relief to be granted to each of the individuals shall be computed as if subsection (1) of the said section twenty-one had provided—

- (a) that the aggregate of the deductions allowable thereunder in respect of any child should not exceed the amount specified in that subsection; and
- (b) that that amount should be apportioned between the individuals in question in such proportion as they agree or, in default of agreement, in proportion to the amount or value of the provision made by them respectively (otherwise than by way of payments deductible in computing their respective total incomes for the purposes of the Income Tax Acts) for the child's maintenance and education for the year of assessment.

PART II.
—*cont.*

(3) Any apportionment under this section shall be made by such body of General Commissioners, being the General Commissioners for a division in which one of the individuals resides, as the Commissioners of Inland Revenue may direct, or, if none of the individuals resides in Great Britain, by the Special Commissioners.

(4) Where a claim for relief under the said section twenty-one is delivered to the surveyor, and it appears that if the claim is allowed an apportionment will be necessary under this section, the Commissioners of Inland Revenue may, if they think fit, direct that the claim itself shall be dealt with by any specified body of Commissioners which could under this section be directed to make the apportionment, and that the same Commissioners shall also make any apportionment which proves to be necessary; and where a direction is given under this subsection no other body of Commissioners shall have jurisdiction to determine the claim.

(5) The Commissioners making any apportionment under this section shall hear and determine the case in like manner as they hear and determine appeals against an assessment under Schedule D, and the enactments relating to such appeals shall apply accordingly with any necessary modifications, but any individual who is, or but for the provisions of this section would be, entitled to relief in respect of the child shall be entitled to appear and be heard by the Commissioners or to make representations to them in writing.

(6) An apportionment may be made under this section notwithstanding that relief in respect of the child in question has already been allowed to any individual, and if it appears as a result of the apportionment that the individual has been allowed too much relief, the amount of the excess may, if not otherwise made good, be assessed under Case VI of Schedule D and recovered from him accordingly.

Postpone-
ment of
quin-
quennial
reevaluation
for purposes
of Schedules
A and B.

25. The years of assessment for which a revaluation of properties in Great Britain for the purposes of income tax chargeable under Schedules A and B shall be made under section twenty-seven of the Finance Act, 1930, shall, instead of being the year 1941–42 and each fifth succeeding year of assessment, be such year subsequent to the year 1941–42 as Parliament may hereafter determine and each fifth year of assessment succeeding the

year so determined, and references in the Income Tax Acts to a year of revaluation shall be construed accordingly.

PART II.
—cont.

PART III.

EXCESS PROFITS TAX AND NATIONAL DEFENCE CONTRIBUTION.

26.—(1) Section twelve of the Finance (No. 2) Act, 1939, (which charges excess profits tax) shall, in relation to an excess of profits arising in any chargeable accounting period beginning on or after the first day of April, nineteen hundred and forty, have effect as if, in subsection (1) thereof, for the words “equal to three-fifths of the excess” there were substituted the words “equal to the excess.”

Raising of
rate of
excess
profits tax.

(2) Notwithstanding anything in subsection (2) of section fifteen of the said Act, a deficiency of profits occurring in a chargeable accounting period beginning on or after the first day of April, nineteen hundred and forty, shall first be applied so as to reduce profits chargeable to tax arising in another chargeable accounting period beginning on or after the said first day of April, and a deficiency of profits occurring in a chargeable accounting period ending on or before the last day of March, nineteen hundred and forty, shall first be applied so as to reduce profits chargeable to tax arising in another chargeable accounting period ending on or before the said last day of March; and where owing to an insufficiency of profits for chargeable accounting periods ending on or before the said last day of March, or, as the case may be, beginning on or after the said first day of April, the whole or any part of a deficiency is applied otherwise than as aforesaid—

- (a) the application shall, either wholly or to such extent as the Commissioners think appropriate, be treated as provisional only; and
- (b) if it thereafter appears that there is no longer such an insufficiency as aforesaid, such adjustments shall be made as the Commissioners may direct.

PART III.
—con.

(3) Where a chargeable accounting period falls partly before and partly after the end of March, nineteen hundred and forty, the foregoing provisions of this section shall apply as if so much of that chargeable accounting period as falls before, and so much of that chargeable accounting period as falls after, the said end of March, were each a separate chargeable accounting period, and as if the profits or losses of that separate chargeable accounting period were an apportioned part of the profits or losses arising in the whole period.

Any apportionment required to be made by this subsection shall be made by reference to the number of months or fractions of months in each of the parts of the whole chargeable accounting period.

Provisions
to replace
s. 13 (7)
of Finance
(No. 2)
Act, 1939.

27.—(1) Subsection (7) of section thirteen of the Finance (No. 2) Act, 1939, is hereby repealed, and in lieu thereof the following provisions of this section shall have effect in the case of a trade or business commenced on or before the first day of July, nineteen hundred and thirty-six.

(2) If, in the case of a trade or business carried on by a body corporate, the Commissioners are satisfied, on the application of the person carrying on the trade or business—

- (a) that there were no profits in the standard period; or
- (b) that the profits of that period were so low that it would not be just to ascertain the standard profits of the trade or business by reference to the actual profits of the standard period,

they may direct that the standard profits for a full year shall be ascertained as if the profits of the standard period were of such amount or greater amount as they think just :

Provided that the said amount shall not exceed an amount equal to interest for the standard period—

- (i) on the amount of the paid-up ordinary share capital, if any, of the body corporate, at six

per cent., or, in the case of a company the directors whereof had a controlling interest therein, eight per cent., per annum; and

PART III.
—cont.

- (ii) on the amount of any other paid-up share capital of the body corporate, at the fixed rate per annum payable in the case of dividends thereon.

If the person carrying on the trade or business is dissatisfied with any determination of the Commissioners under this subsection he may appeal to the Board of Referees.

(3) If on the application of the person carrying on the trade or business the Board of Referees are satisfied that the condition specified in paragraph (a), or the condition specified in paragraph (b), of subsection (2) of this section is fulfilled, and also that the paid-up share capital of the body corporate in the standard period did not fully represent the net value of the assets employed in the trade or business in that period, they may direct that the standard profits for a full year shall be ascertained as if the profits of the standard period were of such amount as they think just :

Provided that the said amount shall not exceed an amount equal to interest for the standard period at six per cent., or, in the case of a company the directors whereof had a controlling interest therein, eight per cent., per annum on an amount ascertained as follows, that is to say—

- (a) by computing the value of the assets employed in the trade or business immediately before the commencement of the standard period (valued as assets of a going concern), excluding any investments which would not be included in computing capital under the provisions applicable to the computation thereof for the purposes of excess profits tax, and deducting borrowed money and debts existing immediately before the commencement of the standard period except so far as, by virtue of paragraph 3 of Part II of the Seventh Schedule to the Finance (No. 2) Act, 1939, they would not be deductible in computing capital under the said provisions; and

PART III.
—cont.

(b) by adding thereto or subtracting therefrom, as the case may be, the amount by which the average amount of the capital employed in the trade or business in the standard period exceeds or falls short of the amount of the capital employed therein immediately before the commencement of that period.

(4) If, on an application made under the last preceding subsection, the Board of Referees are satisfied that the trade or business belongs to a class of industry which, during the years by reference to which the standard period could have been selected, was a depressed industry, the Board—

(a) may give a direction under that subsection notwithstanding that they are not satisfied that the paid-up share capital in the standard period did not fully represent the net value of the assets employed in the trade or business in that period; and

(b) shall not, as respects the amount to be specified in the direction, be bound by the limitation imposed by the proviso to that subsection.

(5) Notwithstanding anything in subsections (2) to (4) of this section, the amount which, by virtue of those subsections, is to be treated, in ascertaining the standard profits for a full year, as being the profits of the standard period shall not exceed an amount equal to interest for the standard period at the rate of six per cent., or, in the case of a company the directors whereof had a controlling interest therein, eight per cent., per annum on the average amount of the capital employed in the trade or business in the standard period, computed in accordance with the provisions applicable to the computation of capital for the purposes of excess profits tax :

Provided that if, in the opinion of the Board of Referees, the amount of capital employed in the trade or business immediately before the commencement of the standard period, computed as aforesaid, was wholly or partly represented by assets the whole or any part of the value of which for the purposes of the trade or business had at that date been permanently lost, paragraph 1 of Part II of the Seventh Schedule to the Finance

(No. 2) Act, 1939, shall, for the purposes of this subsection, have effect in relation to those assets as if their price or value as from that date were deemed to be reduced by so much of the value as was in the opinion of the Board so lost.

PART III.
—cont.

(6) The foregoing provisions of this section shall, with any necessary modifications, apply in relation to a trade or business carried on by any persons in partnership, or by a single individual, as they apply in relation to a trade or business carried on by a body corporate :

Provided that—

- (a) for any reference to six per cent., or, in the case of a company the directors whereof had a controlling interest therein, eight per cent., there shall be substituted a reference to eight per cent.; and
- (b) the net amounts standing to the credit of the capital accounts of the partners or, as the case may be, of the individual, during the standard period, after setting off any amounts standing to the debit of any of those accounts, shall be treated as paid-up ordinary share capital.

(7) An application under this section shall not be entertained unless notice thereof is given in writing to the inspector of taxes before the end of the year nineteen hundred and forty, unless, in the case of an application under subsection (2) of this section, the Commissioners, or, in the case of an application under subsection (3) of this section, the Board of Referees, allow a longer period.

(8) A determination on an application under subsection (2) or subsection (3) of this section—

- (a) shall have effect with respect to all chargeable accounting periods;
- (b) shall exclude any further application under the subsection under which the application was made.

PART III.
—cont.
New
provisions
as to inter-
connected
companies.

28.—(1) Subsections (2) to (5) of section seventeen of the Finance (No. 2) Act, 1939, are hereby repealed and in lieu thereof the provisions of the Fifth Schedule to this Act shall have effect :

Provided that where, before the passing of this Act, any tax has been paid by any body corporate under any assessment made by virtue of the subsections repealed by this section in respect of any chargeable accounting period, the amount paid shall be deemed to have been paid on account of such tax as the Commissioners may direct, being tax charged or chargeable under any assessments made or to be made on that body corporate, by virtue of the provisions substituted for those subsections by this section, in respect of any chargeable accounting periods ending not later than the end of the said period, and no repayment thereof shall be made except in so far as the Commissioners are satisfied that the amount paid exceeds the amount payable in respect of those periods.

In this subsection and the said Schedule, the expression “a group of companies” means two or more bodies corporate of which—

- (a) one (in this subsection and in that Schedule referred to as “the principal company”) is resident in the United Kingdom and is not a subsidiary of any other body corporate resident in the United Kingdom; and
- (b) the remainder (whether or not resident or carrying on business in the United Kingdom) are subsidiaries of the principal company,

and the expression “a subsidiary member” means any member of a group of companies other than the principal company.

(2) The following subsection shall be inserted after subsection (1) of the said section seventeen :—

“(1A) Where—

- (a) any debt is owing to any body corporate by another body corporate; and
- (b) one of those bodies corporate is a subsidiary of the other, or both are subsidiaries of a third body corporate; and

- (c) no interest is payable in respect of the debt, but the circumstances in which the debt came into existence or is allowed to continue to exist are such that the debt represents in substance capital employed in the trade or business of the debtor body corporate,

PART III.
—cont.

the capital of both bodies corporate shall be computed as if the debt did not exist."

(3) The provisions of subsection (6) of the said section seventeen (which defines the expression "subsidiary") shall have effect for the purposes of this section and the said Schedule as they have effect for the purposes of the said section seventeen :

Provided that a body corporate which, under the said subsection (6), is a subsidiary of two or more bodies corporate, each of which is resident in the United Kingdom and none of which is a subsidiary of any other body corporate resident in the United Kingdom, shall, for the purposes of subsection (1) of this section and of the said Schedule, be treated as a subsidiary of such one only of those bodies corporate as the Commissioners may direct.

29.—(1) Where a group of bodies corporate consists of or includes—

Investments held by members of groups of bodies corporate.

(a) a body corporate resident in the United Kingdom (hereinafter referred to as "the co-ordinating body corporate") which exists wholly or mainly for the purposes of co-ordinating the administration of the group; and

(b) one or more bodies corporate resident in the United Kingdom (hereinafter referred to as "the controlled bodies corporate") each of which is under the control of the co-ordinating body corporate,

paragraph 6 of Part I of the Seventh Schedule to the Finance (No. 2) Act, 1939, shall be taken to require, in all cases,—

- (i) that in computing profits of the co-ordinating body corporate, income arising from investments held by that body corporate in share capital of the controlled bodies corporate in order

PART III.
—*cont.*

to carry out, or facilitate the carrying out of, the purpose of co-ordinating the administration of the group shall not be taken into account; and

- (ii) that in computing profits of any controlled body corporate, income arising from investments in the share capital of any of the other controlled bodies corporate or of the co-ordinating body corporate shall not be taken into account; and
- (iii) that any income from any other investments of the co-ordinating body corporate or any of the controlled bodies corporate shall not be taken into account in computing the profits of that body corporate, except in so far as, if the trades or businesses carried on by all the members of the group were regarded as one trade or business, that income would be included in computing the profits of that one trade or business by virtue of any of the provisions of the said paragraph 6.

(2) This section applies in relation to any group of bodies corporate whether or not it is or includes such a group of companies as is mentioned in subsection (1) of the last preceding section, but shall, in relation to the members of such a group, have effect subject to the provisions of paragraph 1 of Part IV of the Fifth Schedule to this Act.

30.—(1) His Majesty may by Order in Council declare that—

- (a) under the law in force in any part of His Majesty's dominions outside the United Kingdom excess profits tax is payable in respect of any profits in respect of which excess profits tax is, or, if there were no national defence contribution, would be, payable also under the law in force in the United Kingdom; and
- (b) arrangements have been made with the Government of that part of His Majesty's dominions providing for the giving of relief from double taxation in respect of such profits in accordance with the following principles—

- (i) that there shall be computed the amount of excess profits tax which would be payable

Relief in respect of excess profits tax in dominions, &c.

in each territory if excess profits tax in the other territory, and national defence contribution in the United Kingdom, were disregarded except in computing capital;

(ii) that such amount of relief from tax shall be given in each territory as bears to the lower of the two amounts so computed the same proportion as the amount so computed for that territory bears to the sum of the two amounts so computed; and

(iii) that where the amount so computed for either territory is found to have been incorrect (whether by reason of a subsequent deficiency of profits or for any other reason) the amount so computed shall be recalculated and the relief in both territories varied accordingly.

(2) Where any such Order in Council is made, then, if the Commissioners are satisfied that any case is one which falls within the arrangements to which the Order relates, they shall, in lieu of allowing, in computing profits for the purpose of excess profits tax or the national defence contribution, any deduction in respect of excess profits tax charged in the part of His Majesty's dominions outside the United Kingdom to which the Order relates, make such adjustment of the excess profits tax payable in the United Kingdom or the national defence contribution as may be necessary to give effect to the arrangements, and allow any necessary relief accordingly by repayment or otherwise, so, however, that the effect of the adjustment shall not be less favourable to the tax-payer than the effect of allowing the deduction.

(3) Where under the provisions of subsection (2) of this section any adjustment of excess profits tax or national defence contribution is made for any period, a corresponding adjustment shall be made in computing for the purposes of section nineteen of the Finance (No. 2) Act, 1939, (which makes provision as to the relation between excess profits tax and the national defence contribution) both the excess profits tax chargeable for that period and the national defence contribution for that period.

PART III.
—cont.

(4) Where it appears to the Commissioners that, under the arrangements to which any such Order as aforesaid relates, any relief provided for by the arrangements falls to be recalculated (whether by reason of a subsequent deficiency of profits or otherwise), the adjustments made under subsections (2) and (3) of this section shall be varied accordingly and any necessary further relief given by repayment or otherwise and, where the effect of the recalculation is to show that too much relief has been given, any necessary additional assessments shall be made.

1 Edw. 8. &
1 Geo. 6.
c. 54.

(5) The obligation as to secrecy imposed by paragraph 6 of Part III of the Fifth Schedule to the Finance Act, 1937, and subsection (2) of section twenty-one of the Finance (No. 2) Act, 1939, shall not prevent any authorised officer of the Commissioners from disclosing, to any authorised officer of the Government with which arrangements are declared by an Order in Council under this section to have been made, such facts as may be necessary to enable effect to be given to the arrangements.

(6) This section shall apply in relation to—

- (a) any British Protectorate or protected state; and
- (b) any territory in respect of which a mandate on behalf of the League of Nations has been accepted by His Majesty, and is being exercised by His Majesty's Government in the United Kingdom or the Government of any Dominion,

as it applies to a part of His Majesty's dominions outside the United Kingdom.

Miscellaneous amendments as to standard profits.

31.—(1) For subsection (2) of section thirteen of the Finance (No. 2) Act, 1939, there shall be substituted the following subsection—

“(2) The minimum amount referred to in subsection (1) of this section is one thousand pounds, or, in the case of a trade or business carried on by a single individual, or by a partnership, or by a company the directors whereof have a controlling interest therein, such greater sum, not

exceeding six thousand pounds, as is arrived at by allowing one thousand five hundred pounds for each working proprietor in the trade or business :

PART III.
—cont.

Provided that if, in the case of a trade or business carried on by a single individual, a partnership or such a company as aforesaid, the Commissioners, having regard to the nature of the business and the size of the business as shown by the value of the assets employed therein, are satisfied that the said greater sum is inadequate, they may, if they think fit, direct that there shall be allowed in respect of not more than four working proprietors such additional sum, not exceeding one thousand pounds for each individual working proprietor or four thousand pounds in the aggregate, as may be specified in the direction.

In this subsection—

(a) the expression ‘working proprietor’ means a proprietor who has, during more than one-half of the chargeable accounting period in question, worked full time in the actual management or conduct of the trade or business ;

(b) the expression ‘proprietor’ means, in the case of a trade or business carried on by a partnership, a partner therein, and, in the case of a company, any director thereof owning more than one-twentieth of the share capital of the company.”

(2) The following paragraphs shall be substituted for paragraph (b) of subsection (9) of the said section thirteen (which defines the statutory percentage):—

“(b) in relation to a trade or business carried on by a partnership of which one or more of the partners is a body corporate which is not a company the directors whereof have a controlling interest therein, such a rate per cent. as is equivalent to—

(i) eight per cent. on so much of the average amount of the capital employed in the trade or business in the chargeable accounting period

PART III.
—cont.

as represents the share of any such body corporate ; and

(ii) ten per cent. on the remainder of that amount ;

(c) in relation to a trade or business to which neither of the foregoing paragraphs of this subsection applies, ten per cent.”

Disallow-
ance, in
computing
profits, of
certain
expenses.

32.—(1) In computing the profits of any trade or business for any accounting period, no deduction shall be allowed in respect of expenses in excess of the amount which the Commissioners consider reasonable and necessary, having regard to the requirements of the trade or business, and, in the case of directors' fees or other payments for services, to the actual services rendered by the person concerned.

(2) Any person who is dissatisfied with a decision of the Commissioners under this section may appeal to the Board of Referees.

Miscellane-
ous amend-
ments as to
computa-
tion of
profits for
excess
profits tax.

33.—(1) Where a trade or business has been transferred by one person to another person, any buildings, plant or machinery provided for the purposes of the trade or business by the person transferring it which were transferred with the trade or business and continue to be used for those purposes after the transfer shall, for the purposes of paragraph 3 of Part I of the Seventh Schedule to the Finance (No. 2) Act, 1939 (which provides for an allowance for exceptional depreciation of certain assets) be deemed to have been provided for the purposes of the trade or business not only by the person transferring the trade or business but also by the person to whom the trade or business is transferred :

Provided that the amount of any allowance granted under the said paragraph 3 to the person to whom the trade or business is transferred shall, if necessary, be so reduced as to secure that the total allowances granted to the said persons in respect of any buildings, plant or machinery affected by the transfer are not greater than the total allowances which would have been granted to the person making the transfer if the transfer had not taken place.

The provisions of this subsection shall apply in relation to the transfer of part of a trade or business as

they apply in relation to the transfer of the whole of a trade or business. PART III.
—cont.

(2) Where, in respect of any accounting period, a deduction would, apart from the provisions of this subsection, be allowable in computing profits, and, in the opinion of the Commissioners, the deduction does not represent a sum reasonably and properly attributable to that accounting period, only such part of the deduction shall be allowable as a deduction for that period as appears to the Commissioners to be reasonably and properly attributable to that period, and any balance of the deduction shall be treated as attributable to such other accounting period or periods (whether or not they include, or fall wholly or partly within, the standard period, if any, or any chargeable accounting period) as the Commissioners think proper.

Any person who is dissatisfied with a determination of the Commissioners under this subsection may appeal to the Board of Referees.

(3) In paragraph 6 of Part I of the said Seventh Schedule (which specifies the cases in which, and the extent to which, income from investments is to be included in computing profits) the following sub-paragraph shall be inserted after sub-paragraph (2)—

“(2A) In the case of a trade or business part of which consists in banking, assurance or dealing in investments, not being a business to which sub-paragraph (2) of this paragraph applies, the profits shall include all income received from investments held for the purposes of that part of the trade or business, being income to which the persons carrying on the trade or business are beneficially entitled,”

and in sub-paragraph (1) of the said paragraph 6 for the words “to the extent provided in sub-paragraph (2) of this paragraph” there shall be substituted the words “to the extent provided in sub-paragraphs (2) and (2A) of this paragraph.”

(4) At the end of the said paragraph 6 the following words shall be inserted :—

“(4) The reference in sub-paragraphs (2) and (2A) of this paragraph to income received from

PART III.
—cont.

investments shall not, in cases where the persons carrying on the trade or business are neither domiciled nor ordinarily resident in the United Kingdom, include any interest received from tax-free Treasury securities unless the conditions of the issue of the securities so provide; and where any interest on tax-free Treasury securities is, in accordance with the provisions of this sub-paragraph, left out of account in computing the profits of the trade or business, any expenses attributable to the acquisition or holding of, or to any transaction in, the securities and any profits or losses so attributable (but not, save as provided by sub-paragraph (3) of this paragraph, the interest on any money borrowed for the purposes of acquiring the securities) shall also be left out of account in computing the profits of the trade or business.

In this sub-paragraph the expression ‘tax-free Treasury securities’ means any securities issued by the Treasury under the power conferred by section forty-seven of the Finance (No. 2) Act, 1915, or under the power conferred by section twenty-two of the Finance (No. 2) Act, 1931.

5 & 6 Geo. 5.
c. 89.

Any reference in this Schedule to income which is by virtue of the provisions of this paragraph not to be taken into account in computing the profits of a trade or business shall be construed as including a reference to interest left out of account in accordance with this sub-paragraph.”

(5) The following paragraph shall be substituted for paragraph 10 of Part I of the said Seventh Schedule (which relates to deductions for directors’ remuneration in the case of companies controlled by the directors):—

“10.—(1) In the case of a trade or business carried on, in any accounting period which constitutes or includes a chargeable accounting period, by a company the directors whereof have, throughout that accounting period, a controlling interest therein,—

- (a) in computing the profits for that accounting period; and
- (b) if the standard profits of the trade or business are computed by reference to the

profits of a standard period, also in computing, in relation to any such chargeable accounting period, the profits for the standard period,

no deduction shall be made in respect of directors' remuneration.

In this sub-paragraph the expression 'directors' remuneration' does not include the remuneration of any director who is required to devote substantially the whole of his time to the service of the company in a managerial or technical capacity, and is not the beneficial owner of, or able, either directly or through the medium of other companies or by any other indirect means, to control, more than five per cent. of the ordinary share capital of the company.

(2) If, in the case of a trade or business carried on by a company in any accounting period which constitutes or includes a chargeable accounting period, the directors of the company—

- (a) have, in any part of that accounting period; or
- (b) had during the whole or any part of any previous accounting period which includes the whole or any part of any chargeable accounting period or the whole or any part of the standard period (if any),

a controlling interest therein, and the case is not one to which sub-paragraph (1) of this paragraph applies, then, except in so far as the Commissioners otherwise direct, no deduction shall be made in respect of directors' remuneration either in computing the profits for the first-mentioned accounting period or in computing, in relation to any chargeable accounting period wholly or partly included in that accounting period, the profits of the standard period (if any)."

(6) Paragraph 13 of Part I of the said Seventh Schedule (which allows a deduction for sinking fund purposes in the case of a trade or business carried on by a local authority) shall apply in relation to any trade

PART III.
—*cont.*

or business carried on by a public authority in the case of which the following conditions are fulfilled—

- (a) that it has no share capital; and
- (b) that the interest on all its stock and other loan capital is interest at a fixed rate,

as it applies in relation to a local authority :

Provided that nothing in this subsection shall be construed as authorising any deduction for an amount required to be raised for sinking fund purposes unless the requirement is imposed on the authority by or by virtue of an Act of Parliament.

Miscellaneous amendments as to computation of capital.

34.—(1) If—

- (a) the Commissioners are satisfied, as respects any assets of any trade or business the standard profits of which are computed by reference to the profits of a standard period, that during that period or any part thereof those assets were inherently unproductive; and
- (b) an application that this subsection shall have effect is made by the person carrying on the trade or business,

then, in computing the average amount of the capital employed in the trade or business in the standard period and in all chargeable accounting periods, those assets, and any other assets of the trade or business, shall be treated as not having been assets thereof during any part of the period during which, in the opinion of the Commissioners, they were inherently unproductive :

Provided that in the case of a trade or business the standard profits of which depend, directly or indirectly, upon a direction of the Commissioners or the Board of Referees under the second section of this Part of this Act or under that section as applied by the Fifth Schedule to this Act in relation to groups of companies, the provisions of this subsection shall have effect to such extent only as the Commissioners think proper.

(2) Where subsection (1) of this section has effect on the application of the person carrying on any trade or business, any computation of capital of the trade or

business made before the making of the application, and any assessment affected by that computation, shall be revised accordingly.

PART III.
—cont.

(3) After sub-paragraph (2) (b) of paragraph 1 of Part II of the Seventh Schedule to the Finance (No. 2) Act, 1939 (which specifies the deductions to be made in computing the capital value of assets) the following words shall be inserted—

“(c) any other such deductions in respect of reduced values of assets as are allowable in computing profits for the purposes of income tax.”

(4) At the end of sub-paragraph (1) of paragraph 2 of Part II of the said Seventh Schedule (which directs that certain deductions shall be made in respect of borrowed money and debts) the following words shall be inserted—

“The debts to be deducted under this sub-paragraph shall include—

(a) any such sums in respect of accruing liabilities as are allowable as a deduction in computing profits for the purposes of excess profits tax, or would have been so allowable if the period for which the amount of capital is being computed had been a chargeable accounting period; and

(b) in the case of the business of an assurance company, also any sums representing profits of its life assurance business belonging or allocated to, or reserved for, or expended on behalf of, policy holders or annuitants (being sums which would be excluded, under subsection (1) of section sixteen of the Finance Act, 1923, in computing the profits of the company for the purposes of the Income Tax Acts),

and all the said sums shall be deducted notwithstanding that they have not become payable.”

35. Any reference in the Seventh Schedule to the Finance (No. 2) Act, 1939, or in the provisions of this or any other Act which relate to the computation of capital or profits for the purposes of excess profits tax, to a deduction which has been allowed, is allowable or

Computation of profits and capital in the case of trades and

PART III. authorised, or can be made, under any provision of the
 —*cont.* Income Tax Acts or in computing profits for the purposes
 businesses not falling of income tax, or to any additional percentage allowable
 within under any provision of the Income Tax Acts, shall be
 Case I of construed, in relation to profits arising from a trade or
 Schedule D. business which are not chargeable to income tax under
 Case I of Schedule D, as a reference to a deduction which
 would have been so allowed, allowable or authorised, or
 could have been so made, or to an additional percentage
 which would have been so allowable, if those profits
 had been chargeable to income tax under the said Case I.

Provisions
 as to com-
 putation
 of losses.

36. All the provisions of the Finance (No. 2) Act, 1939, and of this or any other Act which relate to the computation of profits for the purposes of excess profits tax shall apply also to the computation of losses for those purposes, and references in any such provisions to the computation of profits shall be construed accordingly; and subsection (3) of section fourteen of the Finance (No. 2) Act, 1939 (which provides that losses shall be computed for the purposes of Part III of that Act in the same manner as under that section profits are to be computed for those purposes) is hereby repealed.

Amend-
 ments as to
 deficiencies
 of profits.

37.—(1) Subsection (2) of section fifteen of the Finance (No. 2) Act, 1939 (which provides that the profits chargeable with excess profits tax arising from a trade or business shall be deemed to be reduced where a deficiency of profits occurs in any chargeable accounting period of a trade or business) shall not apply to a deficiency of profits in so far as it occurs while the trade or business was being carried on neither in the United Kingdom nor by a person ordinarily resident in the United Kingdom.

(2) The provisions of Part II of the Fifth Schedule to the Finance Act, 1937 (which as applied by the Finance (No. 2) Act, 1939, relate to appeals against assessments to excess profits tax) including the provisions thereof enabling the Commissioners to make regulations, shall, with the necessary modifications, apply in relation to any determination by the Commissioners as to the giving of relief from excess profits tax for any chargeable accounting period on the ground that a deficiency of profits has occurred in any chargeable accounting period as they apply in relation to assessments to excess profits tax.

38.—(1) The provisions of section sixteen of the Finance (No. 2) Act, 1939 (which relate to successions and amalgamations) shall have effect subject to the following provisions of this section.

(2) Any consideration which, under subsection (3) or subsection (4) of the said section sixteen, has to be disregarded in computing capital shall also be disregarded in considering, for the purpose of computing the profits of, and the capital employed in, any chargeable accounting period, whether any and if so what deductions are to be made in respect of wear and tear and replacement of plant and machinery, and whether any and if so what allowance is to be made in respect of depreciation.

(3) In subsection (6) of the said section sixteen for the words “ where a trade or business was carried on immediately before the first day of July, nineteen hundred and thirty-six, and that trade or business, or the main part of that trade or business, was transferred after the said day and before the first day of April, nineteen hundred and thirty-nine, by the person carrying it on to another person ” there shall be substituted the following words—

“ where—

- (a) a trade or business which was commenced before the first day of January, nineteen hundred and thirty-five, or the main part of such a trade or business, was transferred on or after that date and before the first day of April, nineteen hundred and thirty-nine, by the person carrying it on to another person; or
- (b) a trade or business which was commenced on or after the said first day of January but before the second day of July, nineteen hundred and thirty-six, or the main part of such a trade or business, was transferred before the said first day of April by the person carrying it on to another person.”

(4) Where—

- (a) a trade or business is, by virtue of subsection (2) or subsection (3) of the said section sixteen, deemed not to have been discontinued; or
- (b) a trade or business is, by virtue of subsection (4) of the said section sixteen, to be treated

PART III.
—cont.

as if it had been in existence throughout the period during which there was in existence any other trade or business; or

- (c) a trade or business is, by virtue of subsection (5) of the said section sixteen, to be treated as a continuation of another trade or business; or
- (d) any person who is carrying on a trade or business after a transfer is treated by virtue of subsection (6) of the said section sixteen as having carried on the trade or business as from a date before the transfer,

the enactments relating to the computation of profits and capital for the purposes of excess profits tax shall, both as respects the standard period and any chargeable accounting period, have effect subject to such modifications, if any, as the Commissioners may think just, and the Commissioners may make such alterations in the periods which would otherwise be the chargeable accounting periods of the trade or business as they think proper :

Provided that if the Commissioners make any such modifications and the person carrying on the trade or business is dissatisfied with the modifications so made, he may appeal to the Board of Referees.

(5) In subsection (5) of the said section sixteen the words "subject to any necessary modifications," and in subsection (6) thereof the words "subject, however, to such modifications (including modifications as respects the computation of capital) as may be just" and the words "or if the applicant is dissatisfied with any modifications made by the Commissioners," are hereby repealed.

Amend-
ments as to
relation of
excess
profits
tax to
national
defence
contribution.

39.—(1) In subsection (1) of section nineteen of the Finance (No. 2) Act, 1939 (which contains provisions as to the relation of excess profits tax to the national defence contribution) for the words "The said total excess profits tax shall be computed as if there were no national defence contribution and the said total national defence contribution shall be computed as if there were no excess profits tax" there shall be substituted the words "In computing the said total excess profits tax the national defence contribution shall be disregarded except in computing capital, and in computing the said total national defence contribution excess profits tax shall be altogether disregarded."

(2) In subsection (3) of the said section nineteen for the words “ if this Part of this Act had not been passed ” there shall be substituted the words “ if the provisions of this Part of this Act, except the provisions of section twenty thereof (which abolishes armament profits duty), had not been passed.”

(3) In the proviso to subsection (4) of the said section nineteen for the words “ Provided that where a chargeable accounting period as so defined falls partly before and partly after the said date, this section shall have effect as if so much of the chargeable accounting period as falls before the said date were a separate chargeable accounting period as so defined ” there shall be substituted the words “ Provided that where part only of a chargeable accounting period as so defined falls before the said date, this section shall have effect as if that part were a separate chargeable accounting period as so defined.”

(4) Where—

- (a) part only of a chargeable accounting period (as defined for the purposes of the national defence contribution) falls after the end of March, nineteen hundred and thirty-nine; and
- (b) the amount of the national defence contribution for the period, computed without regard to excess profits tax, is increased or reduced by the operation of any of the provisions of this Act,

then, in determining for the purposes of the said section nineteen what proportion of the said amount is to be included in the total national defence contribution for any chargeable accounting periods to which that section applies,—

- (i) the amount of the increase or reduction shall not be apportioned under subsection (5) of the said section nineteen; but
- (ii) there shall be attributed to that part of the said period which falls after the end of March, nineteen hundred and thirty-nine, the amount of national defence contribution which would have been attributed thereto

PART III.
—cont.

under the said subsection (5) if the increase or reduction had not occurred, together with the whole amount of the increase or reduction.

(5) The provisions of the Sixth Schedule to this Act shall have effect for the purpose of facilitating the assessment and collection of the amounts due to the Crown for excess profits tax or the national defence contribution in respect of any period with respect to which both excess profits tax and the national defence contribution are in operation.

Amend-
ments as
to national
defence con-
tribution.

40.—(1) In paragraph 7 of the Fourth Schedule to the Finance Act, 1937 (which specifies the cases in which, and the extent to which, income from investments and other property is to be included in computing profits for the purposes of the national defence contribution), the following sub-paragraph shall be inserted after sub-paragraph (a)—

“(aa) in the case of a trade or business part of which consists in banking, assurance or dealing in investments or other property, not being a business to which sub-paragraph (a) of this paragraph applies, the profits shall include all income received from investments or other property held for the purposes of that part of that trade or business, except—

- (i) income received directly or indirectly by way of dividend or distribution of profits from a body corporate carrying on a trade or business to which the said section applies; and
- (ii) income to which the persons carrying on the trade or business are not beneficially entitled;”

and in sub-paragraph (b) of that paragraph, for the words “in the case of any other trade or business, being a trade or business carried on by a body corporate” there shall be substituted the words “in the case of any trade or business, being a trade or business carried on by a body corporate and not being a business to which sub-paragraph (a) of this paragraph applies.”

(2) At the end of the said paragraph 7 the following sub-paragraph shall be inserted :—

“(2) The references in this paragraph to income received from investments shall not, in

cases where the persons carrying on the trade or business are neither domiciled nor ordinarily resident in the United Kingdom, include any interest received from tax-free Treasury securities unless the conditions of the issue of the securities so provide; and where any interest on tax-free Treasury securities is, in accordance with the provisions of this sub-paragraph, left out of account in computing the profits of the trade or business, any interest on money borrowed for the purpose of acquiring the securities, any other expenses attributable to the acquisition or holding of, or to any transaction in, the securities, and any profits or losses so attributable, shall also be left out of account in computing the profits of the trade or business.

PART III.
—cont.

In this paragraph, the expression 'tax-free Treasury securities' means any securities issued by the Treasury under the power conferred by section forty-seven of the Finance (No. 2) Act, 1915, or the power conferred by section twenty-two of the Finance (No. 2) Act, 1931."

41. In this Part of this Act and in any other enactment relating to excess profits tax the expression "ordinary share capital" has the meaning assigned to it by subsection (3) of section forty-two of the Finance Act, 1938; and in paragraph (c) of section twenty-two of the Finance (No. 2) Act, 1939, the words "and, except in the provisions of this Part of this Act relating to subsidiary companies, the expression 'ordinary share capital'" are hereby repealed.

Definition
of ordinary
share
capital.

42. The amendments effected by the provisions of this Part of this Act shall, as respects excess profits tax, have effect with respect to tax for all chargeable accounting periods, whether before or after the passing of this Act, and, as respects the national defence contribution, have effect with respect to all accounting periods beginning on or after the first day of April, nineteen hundred and thirty-nine, and so much of any accounting period beginning before that date as falls on or after that date.

Date from
which
amend-
ments are
to operate.

PART IV.

ESTATE DUTY.

General.

Disposition
or determi-
nation of
life
interests,
&c.

43.—(1) Subject to the provisions of this section, where an interest limited to cease on a death has been disposed of or has determined, whether by surrender, assurance, divesting, forfeiture or in any other manner (except by the expiration of a fixed period at the expiration of which the interest was limited to cease), whether wholly or partly, and whether for value or not, after becoming an interest in possession,—

(a) if apart from the disposition or determination the property in which the interest subsisted would have passed on the death under section one of the Finance Act, 1894, that property shall be deemed by virtue of this section to be included as to the whole thereof in the property passing on the death; or

(b) if apart from the disposition or determination the property in which the interest subsisted would have been deemed by virtue of paragraph (b) of subsection (1) of section two of the said Act to be included to a particular extent in the property passing on the death, the property in which the interest subsisted shall be deemed by virtue of this section to be included to that extent in the property passing on the death.

(2) Where the relevant disposition or determination was bona fide effected or suffered three years before the death (or, if it was effected or suffered for public or charitable purposes, one year before the death), the preceding subsection shall not have effect—

(a) if bona fide possession and enjoyment of the property in which the interest subsisted was assumed immediately thereafter by the person becoming entitled by virtue of or upon the disposition or determination and thenceforward retained to the entire exclusion of the person who had the interest and of any benefit to him by contract or otherwise; or

57 & 58 Vict.
c. 30.

- (b) in the case of a partial determination, if the conditions specified in the preceding paragraph were not satisfied by reason only of the retention or enjoyment by the deceased of possession of some part of the property, or of some benefit, by virtue of the provisions of the instrument under which he had the interest :

PART IV.
—cont.

Provided that nothing in this subsection shall be construed as affecting any charge of estate duty arising otherwise than by virtue of the provisions of the preceding subsection.

(3) In the application of subsection (1) of this section to a case in which an incumbrance on the property in which the interest in question subsisted has been created by associated operations which included a disposition of that interest, references to that property shall be construed as references to that property free from the incumbrance, except in a case in which the incumbrance was created for consideration in money or money's worth which was applied for purposes calculated to maintain or increase the value of that property, and, in that case, shall be construed as references to that property subject to the incumbrance to the extent to which the consideration was so applied.

(4) In subsection (3) of section fifty-nine of the Finance (1909–10) Act, 1910 (which relates to a subsequent surrender of a benefit reserved), for the words “property taken under such a disposition or affected by such a surrender, assurance, divesting, or disposition as aforesaid” there shall be substituted the words “property taken under such a disposition as aforesaid or affected by such a disposition or determination as is mentioned in section forty-three of the Finance Act, 1940”, for the words “the disposition, surrender, assurance, or divesting” there shall be substituted the words “the disposition or determination”, and at the end of the subsection there shall be inserted the words “or the said section forty-three”.

10 Edw. 7. &
1 Geo. 5.
c. 8.

(5) This section shall not apply to any such surrender, assurance, divesting or disposition, as is mentioned in proviso (c) to section fourteen of the Finance Act, 1914, so as to make any estate duty payable which would not have been payable but for the provisions of that section.

4 & 5 Geo. 5.
c. 10.

PART IV.
—cont.
63 & 64 Vict.
c. 7.

(6) This section shall have effect only in relation to a person dying after the commencement of this Act, and section eleven of the Finance Act, 1900, and sections thirty-five and thirty-nine of the Finance Act, 1930, shall not have effect in relation to such a person.

(7) This section shall *inter alia* apply in Scotland to the conveyance or discharge of any life rent, and to the propulsiion of the fee under any tailzied destination, and for the purposes of this section the interest of an institute or heir of entail in Scotland shall be deemed to be an interest limited to cease on a death.

Purchases
of annuities,
&c. from
relatives.

44.—(1) Where a person dying after the commencement of this Act has made a disposition of property in favour of a relative of his, the creation or disposition in favour of the deceased of an annuity or other interest limited to cease on the death of the deceased or of any other person shall not be treated for the purposes of section three, or of subsection (1) of section seven, of the Finance Act, 1894, as consideration for the disposition made by the deceased.

(2) In this section the expression “relative” means, in relation to the deceased,—

(a) the wife or husband of the deceased;

(b) the father, mother, children, uncles and aunts, of the deceased; and

(c) any issue of any person falling within either of the preceding paragraphs and the other party to a marriage with any such person or issue;

and references to “children” and “issue” include references to illegitimate children and to adopted children.

(3) In this section the expression “annuity” includes any series of payments, whether inter-connected or not, whether of the same or of varying amounts, and whether payable at regular intervals or otherwise, and payments of dividends or interest on shares in or debentures of a company shall be treated for the purposes of this section as a series of payments constituting an annuity limited to cease on a death if the payments are liable to cease on the death, or the amounts thereof are liable to be reduced on the death, by reason directly or indirectly of the extinguishment or any alteration of rights attaching to, or of the issue of, any shares in or debentures of a company.

(4) If the deceased has made in favour of a company to which this section applies a disposition which, if it had been made in favour of a relative of his, would have fallen within subsection (1) of this section, this section shall have effect in like manner as if the disposition had been made in favour of a relative of his, unless it is shown to the satisfaction of the Commissioners that no relative of the deceased was, at the time of the disposition or subsequently during the life of the deceased, a member of the company.

PART IV.
—cont.

For the purposes of this subsection a person who is, or is deemed by virtue of this provision to be, a member of a company to which this section applies and which is a member of another such company shall be deemed to be a member of that other company.

(5) Where there have been associated operations effected with reference to the receiving by the deceased of any payment in respect of such an annuity or other interest as is mentioned in subsection (1) of this section, or effected with a view to enabling him to receive or to facilitating the receipt by him of any such payment, this section shall have effect in relation to each of those associated operations as it has effect in relation to the creation or disposition in favour of the deceased of such an annuity or other interest.

45.—(1) The creation by a person or with his consent of a debt or other right enforceable against him personally or against property of which he was or might become competent to dispose, or to charge or burden for his own benefit, shall be deemed for the purposes of the enactments relating to estate duty, including this Part of this Act, to have been a disposition made by that person, and in relation to such a disposition the expression “property” in the said enactments shall include the debt or right created.

Gifts by way of creation of burden or release of right.

(2) The extinguishment at the expense of the deceased of a debt or other right shall be deemed for the purposes of the said enactments to have been a disposition made by the deceased in favour of the person for whose benefit the debt or right was extinguished, and in relation to such a disposition the expression “property” in the said enactments shall include the benefit conferred by the extinguishment of the debt or right.

PART IV.
—cont.

(3) The proviso to section four of the Finance Act, 1894 (which excepts from aggregation property in which the deceased never had an interest) shall not have effect in relation to property passing on the death of the deceased which consists of a debt or right or benefit that is treated as property by virtue of this section.

Estate duty in respect of deceased's benefits from certain companies.

Charge on company's assets in respect of deceased's benefits therefrom.

46.—(1) Where a person dying after the commencement of this Act has made to a company to which this section applies a transfer of any property (other than an interest limited to cease on his death or property which he transferred in a fiduciary capacity), and any benefits accruing to the deceased from the company accrued to him in the three years ending with his death, the assets of the company shall be deemed for the purposes of estate duty to be included in the property passing on his death to an extent determined, in accordance with subsection (2) of this section, by reference to the proportion that the aggregate amount of the benefits accruing to the deceased from the company bore to the net income of the company.

(2) The proportion aforesaid shall be ascertained for each accounting year that fell wholly or partly within the three years ending with the death, by comparing the aggregate amount of the benefits accruing to the deceased from the company which accrued to him in that year with the net income of the company for that year, and the extent to which the assets of the company are to be deemed to be included in the property passing on the death shall be the average of the proportions so ascertained :

Provided that, if the company came into existence in the last but one, or in the last, of the accounting years aforesaid, the extent to which the assets of the company are to be deemed to be included as aforesaid shall be the average of the proportions ascertained under this subsection for the last two of those years, or shall be the proportion so ascertained for the last of those years, as the case may require.

(3) The assets of the company which are deemed to be included in the property passing on the death of the deceased by virtue of this section shall include any assets

thereof which have been disposed of or distributed by the company at any time between the beginning of the first of the accounting years aforesaid and the death of the deceased, either—

PART IV.
—cont.

- (a) in or towards satisfaction of rights attaching to shares in or debentures of the company, or
- (b) otherwise howsoever except as follows, that is to say, by way of sale for full consideration in money or money's worth received by the company for its own use and benefit, or in or towards discharge of taxes or rates or other liability imposed by or under an enactment, or in or towards discharge of a fine or penalty or of a liability for tort incurred without collusion with the injured party,

including assets which have been so disposed of or distributed in a winding up, whether continuing at or completed before the death :

Provided that this subsection shall not apply to assets disposed of or distributed by way of payments from which income tax was deductible, or which were assessable to income tax, of amounts not exceeding in the aggregate, as respects payments made in any accounting year or in the period between the end of the last accounting year and the death of the deceased, the amount of the income of the company for that year or period.

(4) This section shall have effect subject to and in accordance with the succeeding provisions of this Part of this Act, and the provisions contained in the Seventh Schedule to this Act shall have effect for the purpose of supplementing and interpreting this section and the succeeding provisions of this Part of this Act.

(5) Sections thirty-four, thirty-six, and thirty-eight, of the Finance Act, 1930, shall not have effect in relation to a person dying after the commencement of this Act.

47.—(1) The following shall be treated as benefits accruing to the deceased from the company, that is to say—

- (a) any income of the company, and any periodical payment out of the resources or at the expense of the company, which the deceased received for his own benefit whether directly or indirectly, and any enjoyment in specie of

Matters to be treated as benefits to deceased from company.

PART IV.
—cont.

land or other property of the company or of a right thereover which the deceased had for his own benefit whether directly or indirectly;

- (b) any such income or payment or enjoyment which the deceased was entitled to receive or have as aforesaid; and
- (c) any such income or payment or enjoyment which the deceased could have become entitled to receive or have as aforesaid by an exercise in the three years ending with his death of any power exercisable by him or with his consent;

and where the deceased could, by an exercise in the said three years of any such power as aforesaid, have become entitled to receive as aforesaid any payment out of the resources or at the expense of the company not being a periodical payment, but did not in fact receive or become entitled to receive that payment, there shall be treated as a benefit accruing to the deceased from the company interest on that payment at the average rate from the earliest date on which he could have become entitled to receive it.

(2) In this Part of this Act the expression “periodical payment” means a payment by way of dividend or interest, a payment by way of remuneration not being a single lump sum payment, and any other payment being one of a series of payments, whether inter-connected or not, whether of the same or of varying amounts, and whether payable at regular intervals or otherwise.

(3) The amounts to be taken into account for the purposes of subsection (2) of section forty-six of this Act in respect of benefits accruing to the deceased from the company, and the time at which such a benefit is to be treated for the purposes of that section as having accrued to him, shall be determined in accordance with the provisions of paragraphs 1 and 2 respectively of the Seventh Schedule to this Act.

Surrender of title to, or of power to obtain, benefits.

48.—(1) Subject to the provisions of subsection (3) of this section, if the deceased has made, whether for value or not, a surrender of his title to receive any such income or payment or enjoyment as is mentioned in the last preceding section, or of any such power as is therein mentioned, the last preceding section shall have effect as if the surrender had not been made.

(2) The deceased shall be deemed to have made such a surrender as aforesaid if a right which he had to receive any such income or payment or enjoyment as aforesaid, or if any such power as aforesaid, has been extinguished or suspended by the effect solely or partly of any disposition made by him or with his consent of shares in or debentures of a company or of any other property or right, or of the exercise or the leaving unexercised by him or with his consent of any power or right, or of the extinguishment or suspension by him or with his consent of any power or right, otherwise than in a fiduciary capacity, or if apart from such a disposition or other act or omission he would have become entitled to receive any such income or payment or enjoyment as aforesaid but by the effect solely or partly thereof he did not become entitled to receive it.

(3) This section shall not apply to a surrender made bona fide before the beginning of the three years ending with the death of the deceased (or, if it was made for public or charitable purposes, before the beginning of the year ending with his death) if the deceased was at all times during those three years, or during that year, as the case may be, entirely excluded from receiving, or being entitled to receive, or having any capacity by an exercise of any power exercisable by him or with his consent to receive, any periodical payment by virtue of the surrender or of any associated operations of which the surrender was one.

49. The income of the company for any accounting year, or for the period between the end of the last accounting year and the death of the deceased, shall be determined by computing the amount of the income of the company from each source in accordance with the provisions of the Income Tax Acts relating to the computation of income from such a source (subject to the modification that the computation shall be made by reference to the actual income for that year or period, and not by reference to the income for any other period), and the net income of the company for any accounting year shall be determined by deducting from the income of the company for that year the aggregate of the amounts of—

Determina-
tion of net
income of
company.

- (a) the liabilities of the company for that year in respect of any kind of payment from which income tax is deductible, or which is assessable

PART IV.
—cont.

to income tax, but excluding liabilities in respect of any dividend on shares of or interest on debentures in the company and liabilities incurred otherwise than for the purposes of the business of the company wholly and exclusively;

- (b) any income of the company for that year of a kind in respect of which repayment of income tax can be claimed under section thirty-three of the Income Tax Act, 1918, or otherwise; and
- (c) any deduction or set off that could have been claimed for income tax purposes if the computation of the income of the company had been made by reference to the assessable income for that year and not to the actual income :

Provided that there shall be excluded from the computation of the income of the company any income thereof which was neither bona fide earned in the ordinary course of business nor the produce of income-yielding assets held by it.

Determina-
tion of value
of assets of
company.

50.—(1) In determining the value of the estate for the purpose of estate duty the provisions of subsection (1) of section seven of the Finance Act, 1894, as to making allowance for debts and incumbrances shall not have effect as respects any debt or incumbrance to which assets of the company passing on the death by virtue of section forty-six of this Act were liable, but the Commissioners shall make an allowance from the principal value of those assets for all liabilities of the company (computed, as regards liabilities which have not matured at the date of the death, by reference to the value thereof at that date, and, as regards contingent liabilities, by reference to such estimation as appears to the Commissioners to be reasonable) other than—

- (a) liabilities in respect of shares in or debentures of the company; and
- (b) liabilities incurred otherwise than for the purposes of the business of the company wholly and exclusively.

(2) In estimating the principal value of the said assets the Commissioners shall fix the price thereof on the basis of a sale of the business of the company as a going concern.

(3) Where the said assets include any distributed assets, if partial consideration (other than the extinguishment, or an alteration, of rights attaching to shares in or debentures of a company to which section forty-six of this Act applies) was given for the distribution in money or money's worth received by the company for its own use and benefit, a further allowance shall be made, in addition to the allowances specified in subsection (1) of this section, of an amount equal to the value of the consideration given.

(4) For the purpose of the estimation of the principal value of any distributed assets subsection (5) of section seven of the Finance Act, 1894, and subsection (2) of section sixty of the Finance (1909-10) Act, 1910, shall have effect with the substitution for the reference therein to the time of the death of the deceased of a reference to the time of the distribution, and effect shall be given to the proviso to the said subsection (2) (which relates to depreciation by reason of the death of the deceased) as at the time of the distribution only, due regard being had to the expectation of life of the deceased at that time.

51.—(1) If it is shown to the satisfaction of the Commissioners that—

Limitation on, and prevention of duplication of, charge.

- (a) the value of all such property as is mentioned in subsection (1) of section forty-six of this Act, of which the deceased made a transfer to the company, together with an amount equal to any excess of interest at the average rate on the value thereof from the date or respective dates of transfer to the death of the deceased over the aggregate amount of the benefits received by the deceased by virtue of the transfer, is less than—
- (b) the value on which estate duty would be chargeable on the death under the said section if all benefits accruing to him from the company other than the benefits received by him by virtue of the transfer were disregarded,

an amount equal to the deficiency shall be deducted from the proportion of the value of the company's assets that corresponds to the benefits received by him by virtue of the transfer.

References in this subsection to benefits received by the deceased by virtue of a transfer shall be construed

PART IV.
—cont.

as references to benefits accruing to him from the company which he received or had as consideration for the transfer, or in consequence of his having received as consideration therefor shares or debentures or other property which produced any of those benefits.

(2) Where any benefits accrued to the deceased from the company by virtue of any interest that he at any time had in shares in or debentures of the company, or by virtue of a power's having at any time been exercisable by him or with his consent in relation to shares in or debentures of the company, and apart from this subsection estate duty would be payable on the death both on the value of those shares or debentures by virtue of any of the enactments relating to that duty other than section forty-six of this Act and on the proportion of the value of the company's assets that corresponds to the benefits that so accrued to him by virtue of that section,—

(a) if the value of the shares or debentures is equal to or greater than the said proportion, or if the Commissioners are satisfied that the said value and the said proportion would not if fully ascertained be found to be substantially different, the duty on the value of the shares or debentures shall be payable, and the duty on the said proportion shall not be payable;

(b) in any other case the duty on the said proportion shall be payable, and the duty on the value of the shares or debentures shall not be payable, so however that it shall, for the purposes of the said other enactments, be deemed to have been paid by virtue of the payment of the duty on the said proportion.

(3) References in this section to the proportion of the value of the company's assets that corresponds to any particular benefits shall be construed as references to so much of the value on which estate duty is chargeable on the death by virtue of section forty-six of this Act as is chargeable by reason of the bringing of those benefits into the computation made under subsection (2) of that section.

(4) So much of any income or periodical payment or enjoyment of a kind mentioned in section forty-seven of this Act as is shown to the satisfaction of the Commissioners to have represented, or to have been such that it

PART IV.
—cont.

would if received have represented, reasonable remuneration to the deceased for any services rendered by him as the holder of an office under the company shall, notwithstanding anything in that section, not be treated for the purposes of this Part of this Act as a benefit accruing to the deceased from the company; and any liability of the company in respect of the remuneration of any person as the holder of an office under the company shall be treated for the purposes of this Part of this Act as incurred for the purposes of the business of the company wholly and exclusively to the extent to which it is shown to the satisfaction of the Commissioners that the amount thereof was reasonable, and to that extent only.

52. For the purposes of section four of the Finance Act, 1894, the deceased shall be deemed to have had an interest in the property deemed by virtue of section forty-six of this Act to be included in the property passing on his death. Aggregation.

53.—(1) The company shall be under obligation to inform the Commissioners, within one month from the date of the death of the deceased, of the death, of the fact that the deceased made a transfer of property to the company, and of the fact that benefits accrued to the deceased from the company, and every person who was an officer of the company at that date, or, if the company has been wound up and dissolved before that date, who was an officer of the company at any time, shall be under the like obligation as respects such of the facts aforesaid as are within his knowledge, unless he knows, or has reasonable cause for believing, that the information in question has already been given to the Commissioners by the company or some other person. Duty to give information to Commissioners on death.

(2) If the company or any such person as aforesaid who is under obligation by virtue of the preceding subsection to give any information to the Commissioners makes default in the performance of that obligation, the defaulter shall be liable to a penalty not exceeding five hundred pounds.

54.—(1) The following persons shall be accountable for the duty payable on the death of the deceased by virtue of section forty-six of this Act, that is to say:— Collection and incidence of duty under s. 46.

(a) the company;

PART IV.
—cont.

- (b) any person (other than a bona fide purchaser for full consideration in money or money's worth received by the company for its own use and benefit) who receives, whether directly from the company or otherwise, or disposes of, any assets which the company had, whether as capital or as income, at the death or at any time thereafter;
- (c) any person who received any distributed assets of the company on their distribution :

Provided that a person shall not,—

- (i) by virtue of paragraph (b) of this subsection, be accountable in respect of any assets for any duty in excess of the value of those assets, or
- (ii) by virtue of paragraph (c) of this subsection, be accountable in respect of any assets for more than a part of the duty bearing to the whole thereof the same proportion that the value of the distribution of those assets bears to the principal value of the assets of the company passing on the death by virtue of section forty-six of this Act after making the allowances to be made under section fifty of this Act.

For the purposes of this subsection the expressions “distributed assets” and “assets of the company passing on the death” do not include any distributed assets of the company which the deceased received on their distribution; and a person who, having received any distributed assets of the company, has died before the deceased shall be deemed to have been a person accountable by virtue of paragraph (c) of this subsection.

(2) Where a company incorporated outside the United Kingdom is accountable for any duty by virtue of the preceding subsection or of this subsection, every person who is a member of that company at the death shall also be accountable for a rateable part of that duty in proportion to the value of his interest in that company.

(3) A person accountable for any duty by virtue of this section shall, for the purpose of raising and paying the duty, have all the powers conferred on accountable parties by Part I of the Finance Act, 1894.

PART IV.
—cont.
19 & 20
Geo. 5. c. 23.

(4) On a winding up of the company subsection (1) of section two hundred and sixty-four of the Companies Act, 1929 (which determines what debts shall have priority over other debts in a winding up) shall have effect as if there were included in paragraph (a) of that subsection a reference to any duty payable in respect of assets of the company passing on a death by virtue of section forty-six of this Act, and section seventy-eight of the Companies Act, 1929, shall have effect accordingly.

(5) The duty payable on the death of the deceased by virtue of section forty-six of this Act shall be a first charge by way of floating security on the assets which the company had at the death or has at any time thereafter, and any part of the duty for which by virtue of paragraph (c) of subsection (1) of this section any person is accountable in respect of any distributed assets shall be a first charge also on those assets :

Provided that nothing in this subsection shall operate to make any property chargeable as against a bona fide purchaser thereof for valuable consideration without notice.

(6) Where any duty has been—

(a) paid by a person accountable therefor by virtue only of paragraph (c) of subsection (1) of this section; or

(b) raised by virtue of subsection (5) of this section out of any distributed assets charged therewith;

that person or, as the case may be, the person who was entitled to those assets subject to the charge, may (without prejudice to any right of contribution or indemnity which he may have apart from this subsection) recover the amount of the duty so paid or raised as aforesaid from any person who is accountable therefor otherwise than by virtue of the said paragraph (c).

(7) No part of the duty paid by the company shall be recoverable by it from any person on the ground only that he is entitled to any interest in, or to any sum charged on, the assets which the company had at the death of the deceased.

(8) The following provisions of the Finance Act, 1894, shall not have effect in relation to the duty

PART IV.
—*cont.*

payable by virtue of section forty-six of this Act, that is to say—

(a) so much of subsection (2) of section six as relates to payment of estate duty on personal property of which the deceased was competent to dispose at his death; and

(b) so much of subsection (3) of section eight as relates to the accountability of the executor of the deceased in respect of personal property of which the deceased was competent to dispose at his death, and subsection (4) of that section;

and subsection (1) of section nine of the said Act shall have effect in relation to the estate as if the property passing by virtue of section forty-six of this Act had been property passing to the executor as such.

(9) Subsection (5) of this section in its application to Scotland shall have effect as if the provisions thereof relating to a charge by way of floating security on the assets of the company were omitted.

General provisions as to certain companies.

Valuation
for estate
duty of
shares and
debentures
of certain
companies.

55.—(1) Where for the purposes of estate duty there pass, on the death of a person dying after the commencement of this Act, shares in or debentures of a company to which this section applies, then if—

(a) the deceased had the control of the company at any time during the three years ending with his death; or

(b) dividends which were declared by the company for any period falling wholly or partly within those three years, or which, not having been declared for any particular period, were declared at a time within those three years, together with any amounts which accrued due during any period falling wholly or partly within those three years for interest on debentures of the company, are, as to amounts forming in the aggregate more than one-half of the total amount of such dividends and interest, to be treated by virtue of any of the provisions of sections forty-seven and forty-eight of this Act as benefits accruing to the deceased from the company, or would have fallen to be so treated if the deceased had made a transfer of property to the company; or

- (c) the deceased had at any time during those three years a beneficial interest in possession in shares in or debentures of the company, or in both, of an aggregate nominal amount representing one-half or more of the aggregate nominal amount of the shares in and debentures of the company then issued and outstanding, and no one other person had at that time the control of the company;

PART IV.
—cont.

the principal value of the shares or debentures, in lieu of being estimated in accordance with the provisions of subsection (5) of section seven of the Finance Act, 1894, shall be estimated by reference to the net value of the assets of the company in accordance with the provisions of the next succeeding subsection.

(2) For the purposes of such ascertainment as aforesaid—

- (a) the net value of the assets of the company shall be taken to be the principal value thereof estimated in accordance with the said subsection (5), less the like allowance for liabilities of the company as is provided by subsection (1) of section fifty of this Act in relation to the assets of a company passing on a death by virtue of section forty-six of this Act, but subject to the modification that allowance shall be made for such a liability as is mentioned in paragraph (b) of that subsection unless it also falls within paragraph (a) thereof;
- (b) the aggregate value of all the shares and debentures of the company issued and outstanding at the death of the deceased shall be taken to be the same as the net value of the assets of the company;
- (c) in a case in which there are both shares in and debentures of the company issued and outstanding at the death, or different classes of either, the net value of the assets of the company shall be apportioned between them with due regard to the rights attaching thereto respectively; and
- (d) the value of any share, or of any debenture, or of a share or debenture of any class, shall

PART IV.
—cont.

be a rateable proportion, ascertained by reference to nominal amount, of the net value of the assets of the company as determined under paragraph (a) of this subsection, or, in the case mentioned in paragraph (c) of this subsection, of the part thereof apportioned under that paragraph to the shares of the company, or to its debentures, or to that class thereof, as the case may be.

(3) For the purposes of this section a person shall be deemed to have had control of a company at any time if he then had—

- (a) the control of powers of voting on all questions, or on any particular question, affecting the company as a whole which if exercised would have yielded a majority of the votes capable of being exercised thereon; or
- (b) the capacity to exercise, or to control the exercise of any of the following powers, that is to say, the powers of a board of directors or of a governing director of the company, power to nominate a majority of directors or a governing director thereof, power to veto the appointment of a director thereof, or powers of a like nature;

or if he could have obtained such control or capacity by an exercise at that time of a power exercisable by him or with his consent.

(4) This section shall not apply to the valuation of shares or debentures of a class as to which permission to deal has been granted by the committee of a recognised stock exchange in the United Kingdom and dealings in the ordinary course of business on that stock exchange have been recorded during the year ending with the death of the deceased, and, in making an apportionment under paragraph (c) of subsection (2) of this section in the case of a company having shares or debentures of such a class, the part of the value of the assets of the company to be apportioned to shares or debentures of that class shall be determined by reference to the prices recorded on such dealings.

(5) Control of a company which a person had in a fiduciary capacity shall be disregarded for the purposes of this section.

(6) In this section references to the assets of a company shall be construed as references to the assets that it had at the death of the deceased.

PART IV.
—cont.

(7) Section thirty-seven of the Finance Act, 1930, shall not have effect in relation to a person dying after the commencement of this Act.

56.—(1) For the purposes of section three of the Finance Act, 1894 (which relates to exceptions for transactions for money consideration), if a company to which this section applies was concerned in a transaction in relation to which it is claimed that the provisions of that section have effect, or in any one or more of associated operations of which that transaction formed one, those provisions shall have effect in relation thereto if and only if, and to the extent only to which, the Commissioners are satisfied that those provisions would have had effect in the following circumstances, namely, if the assets of the company had been held by it on trust for the members thereof and any other person to whom it is under any liability incurred otherwise than for the purposes of the business of the company wholly and exclusively, in accordance with the rights attaching to the shares in and debentures of the company and the terms on which any such liability was incurred, and if the company had acted in the capacity of a trustee only with power to carry on the business of the company and to employ the assets of the company therein.

Limitation of exceptions for consideration, and for exclusion of deceased, where company concerned.

(2) Where a company to which this section applies was concerned in the disposition or determination of an interest limited to cease on a death effected or suffered as mentioned in subsection (2) of section forty-three of this Act, or in a surrender made as mentioned in subsection (3) of section forty-eight of this Act, or was concerned in any one or more of associated operations of which the disposition or determination or surrender formed one, the conditions as to the entire exclusion of the person who had the interest or of the deceased, and of any benefit to him, specified in the said subsection (2) or in the said subsection (3) as the case may be, shall be treated as having been satisfied if and only if they would have been so treated in the circumstances aforesaid.

PART IV.
—cont.
 Information
 for purposes
 of s. 46 and
 s. 55.

57.—(1) The provisions of subsection (5) of section eight of the Finance Act, 1894 (which relate to the delivery of particulars relating to property forming part of an estate in respect of which estate duty is leviable on a death) shall, on a death on which it appears to the Commissioners that section forty-six or fifty-five of this Act has effect, apply to the company, and to any other company to which the said section forty-six or fifty-five, as the case may be, applies, and to every person who is or was at any time an officer or auditor of that company or of any such other company, as those provisions apply to a person who has administered any part of the estate.

(2) Subsection (6) of section eight of the Finance Act, 1894 (which relates to the penalty for a failure to comply with any of the provisions of subsection (5) of that section) shall have effect as respects a failure to comply with any of the said provisions as applied by the preceding subsection with the substitution of five hundred pounds for one hundred pounds.

(3) An order may be made against any person who fails to comply with any of the provisions of subsection (5) of section eight of the Finance Act, 1894, as applied by subsection (1) of this section requiring him to comply with those provisions, in like manner as an order to deliver an account may be made against any person who is accountable for succession duty or legacy duty, and the provisions of section fifty-five of the Crown Suits, &c. Act, 1865, and in Scotland the provisions of section forty-seven of the Succession Duty Act, 1853, shall apply accordingly subject to the necessary modifications.

28 & 29 Vict.
 c. 104.

16 & 17 Vict.
 c. 51.

Interpretation and definitions.

Interpreta-
 tion of
 estate duty
 provisions.

12 & 13
 Geo. 5. c. 17.

58.—(1) The companies to which sections forty-four, forty-six, fifty-five and fifty-six of this Act respectively apply are any company which, at any relevant time, was, or would on the assumptions hereinafter mentioned have been, deemed for the purposes of subsection (6) of section twenty-one of the Finance Act, 1922, to be under the control of not more than five persons, and for the purposes of this subsection—

- (a) the expression “relevant time” means any time during the period ending with the death of the deceased and beginning, as respects the said

section fifty-five, three years before his death, and, as respects each of the others of the said sections of this Act, at the date of the disposition transfer or other transaction or event relevant for the purposes of that section, or, if that disposition transfer or other transaction or event was one of associated operations, at the date of the earliest of those operations; and

- (b) the assumptions hereinbefore mentioned are—
- (i) that subsection (3) of section nineteen of the Finance Act, 1936, had, with any necessary adaptations, applied in relation to companies incorporated outside the United Kingdom as it applies in relation to companies other than companies within the meaning of the Companies Act, 1929, or any corresponding enactment in force in Northern Ireland, and
 - (ii) that, subject as aforesaid, the provisions of section twenty-one of the Finance Act, 1922, and of any other Act relating to the said section twenty-one, as those provisions were in force immediately before the passing of this Act, had always been in force and so in force and had remained so in force until the date of the death.

(2) A person shall be deemed for the purposes of this Part of this Act to have made a transfer of property to a company if the property came to be included in the resources of the company by the effect of a disposition made by him or with his consent or of any associated operations of which such a disposition formed one.

(3) A person shall be deemed to have received or had any payment, income, enjoyment, assets, or interest, the receipt or having whereof by him is relevant for the purposes of this Part of this Act, if any of the following conditions have been satisfied in relation thereto, that is to say,—

- (a) if the relevant payment or other matter has been applied in any manner for the benefit of that person, or has been dealt with by that or any other person in any manner calculated to

PART IV.
--cont.

cause it to inure for the benefit of that person at any time, whether in the form of income or not, or if any property which was or would be available for the purpose by reason of the effect or successive effects of any one or more of associated operations relating to the relevant payment or other matter has been so applied or dealt with;

- (b) if any advantages received or to be received at any time by that person have been provided out of that payment or other matter, or out of any such property as aforesaid;
- (c) if that person became able in any manner to control the application of the relevant payment or other matter, or of any such property as aforesaid, otherwise than in a fiduciary capacity;
- (d) if the relevant payment or other matter, or any such property as aforesaid, has been applied in any manner so as to increase the value to that person of any property in which he was beneficially interested; or
- (e) as respects such income as is mentioned in subsection (1) of section forty-seven of this Act, if the receipt by, or accrual to, the company of that income operated in any manner so as to increase the value to that person of any property in which that person was beneficially interested, so however that the amount of the income which that person is to be treated as having received by virtue of this paragraph shall be limited to the amount of the increase in value of the property in question;

and references in this Part of this Act to the deceased's receiving or having, or being or becoming entitled to receive or have, any such payment or other matter as aforesaid shall be construed accordingly.

(4) References in this Part of this Act to a disposition's being made by any person, to a power's being exercised or exercisable by any person, or to any other act's being done by any person, include references to its being made, or being exercised or exercisable, or being done, by him and another jointly or by another at his

direction or by a company of which he had control within the meaning of subsection (3) of section fifty-five of this Act, whether with or without the consent of any other person; references importing an omission on the part of any person in relation to any such matter as aforesaid shall be construed in like manner; and references in relation to any such matter as aforesaid to its being made, or being exercised or exercisable, or being done or omitted, with the consent of any person include references to its being made, or being exercised or exercisable, or being done or omitted, at his request or with or subject to his acquiescence.

PART IV.
—cont.

(5) References in this Part of this Act to a person having any power or control or doing any act in a fiduciary capacity shall be construed as references to his having that power or control or doing that act in a fiduciary capacity imposed on him otherwise than by a disposition made by him and in such a capacity only.

(6) References in the enactments relating to estate duty (including this Part of this Act) to an interest's being limited to cease on a death shall be construed as including references to its being subject to a limitation, in whatsoever form, having the effect of providing in the alternative for its cesser on the death or on the occurrence of some event, or the expiration of some period, before the death.

59. In this Part of this Act, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively, that is to say—

Definitions
for purposes
of Part IV.

“ Accounting year ” has the meaning assigned to it by paragraph 6 of the Seventh Schedule to this Act;

“ Assets ” includes goodwill;

“ Associated operations ” means any two or more operations of any kind being,—

(a) operations which affect the same property, or one of which affects some property and the other or others of which affect property which represents, whether directly or indirectly, that property, or income arising

PART IV.
—cont.

from that property, or any property representing accumulations of any such income; or

(b) any two operations of which one is effected with reference to the other, or with a view to enabling it to be effected or to facilitating its being effected, and any third operation having a like relation to either of those two, and any fourth operation having a like relation to any of those three, and so on;

whether those operations are effected by the same person or by different persons, whether they are connected otherwise than as aforesaid or not, and whether they are contemporaneous or any of them precedes or follows any other;

“Average rate” means, in relation to a company, the rate per annum which, when expressed as a percentage in pounds, equals the average of the proportions respectively ascertained by comparing the net income of the company for each of the relevant accounting years with the principal value of the assets of the company passing on the death of the deceased by virtue of section forty-six of this Act after making the allowances to be made under section fifty of this Act;

“Company” includes any body corporate, where-soever incorporated;

“Debenture” means, in relation to a company, any obligation of the company in respect of any loan capital issued by the company otherwise than as consideration for a loan made to it in the ordinary course of a banking business, or in respect of any debt incurred by the company—

(a) for any money borrowed by the company, otherwise than by way of temporary loan made in the ordinary course of a banking business;

(b) for any transfer of capital assets made to the company by any person, unless the obligation is one resulting from a dealing with a person who transferred such assets to the company in, and on terms consistent with, the ordinary course of a business carried on by him;

(c) without consideration, or for consideration the value of which to the company at the time when the debt was incurred was substantially less than the value at that time of the debt (including any premium thereon); or

(d) where the debt was of such a nature that it would, in the ordinary course of business and apart from some special arrangement, have carried interest, if the debt did not carry interest or carried interest at a rate which was either unreasonably high or unreasonably low;

“Disposition” includes any trust, covenant, agreement or arrangement, whether made by a single operation or by associated operations, and also, in relation to shares in or debentures of a company, the extinguishment or any alteration of rights attaching thereto, whether effected by a single operation or by associated operations;

“Distributed assets” means, in relation to a company, assets of the company to which subsection (3) of section forty-six of this Act applies which were disposed of or distributed by the company as mentioned in that subsection, and “value of the distribution” means, in relation to any distributed assets, the value thereof or, if partial consideration (other than the extinguishment, or an alteration, of rights attaching to shares in or debentures of a company to which that section applies) was given for the distribution in money or money’s worth received by the company for its own use and benefit, the value thereof less the value of the consideration given;

“Dividend” includes a bonus which would be treated as income for the purposes of the Income Tax Acts;

“Member” means, in relation to a company, a holder in his own right of any share in or debenture of the company, and a person interested in any share in or debenture of the company held, whether by himself or another, otherwise than in the holder’s own right;

PART IV.
—*cont.*

- “ Officer ” means, in relation to a company, any person who exercises the functions of a director, manager, secretary or liquidator of the company ;
- “ Payment ” includes a transfer of property and a set-off or release of an obligation, and references to the amount of a payment include, in relation to property transferred or to an obligation set-off or released, references to the value thereof ;
- “ Periodical payment ” has the meaning assigned to it by subsection (2) of section forty-seven of this Act ;
- “ Power ” includes any right or power exercisable by virtue of the holding of shares in or debentures of a company, and any right or power to procure an issue of shares in or debentures of a company ; and
- “ Tort ” in relation to Scotland means delict or quasi delict.

PART V.

MISCELLANEOUS.

Extension of power of Treasury to attach exemptions from taxation to securities.

60.—(1) The power of the Treasury under section twenty-two of the Finance (No. 2) Act, 1931, to issue securities with the condition as to exemption from taxation specified in that section shall extend to the issuing of securities with that condition so modified, whether as to the extent of the exemption or the cases in which the exemption is to operate, as the Treasury may specify in the terms of the issue.

(2) For the purposes of subsections (2) and (3) of section forty-six of the Income Tax Act, 1918 (which relates to securities issued free of tax), any securities issued by the Treasury under the said section twenty-two, as extended by the provisions of subsection (1) of this section, shall, save in so far as the terms of the issue otherwise provide, be deemed to be such securities as are mentioned in subsection (1) of the said section forty-six.

Provisions as to permanent

61.—(1) The permanent annual charge for the National Debt for the financial year ending with the thirty-first day of March, nineteen hundred and forty-one,

shall be the sum of two hundred and thirty million pounds instead of the sum of three hundred and fifty-five million pounds.

PART V.
—*cont.*
annual
charge for
the National
Debt.
2 & 3 Geo. 6.
c. 117.

(2) The Treasury may at any time, if they think fit, raise money in any manner in which they are authorised to raise money under the National Loans Act, 1939, for providing any sums required during the said financial year for the purposes mentioned in paragraph (a) or paragraph (b) of subsection (4) of section twenty-three of the Finance Act, 1928, and the amount required by the said subsection (4) to be issued from the permanent annual charge for the National Debt for the purposes aforesaid in that year shall be decreased by the amount raised under this subsection.

(3) Any securities created and issued to raise money under the last preceding subsection shall be deemed for all purposes to have been created and issued under the National Loans Act, 1939.

62. No issue shall be made out of the Consolidated Fund under section forty-eight of the Finance Act, 1930 (which provides in the case of a deficit in any year for the redemption in the next year of a corresponding amount of debt), in respect of the deficit for the financial year ending with the thirty-first day of March, nineteen hundred and forty.

Amendment
as to
deficit for
1939-40.

63.—(1) The following enactments, that is to say—

- (a) section thirty-eight of the Finance Act, 1933 (which directs the preparation of a statement with a view to the ascertainment of the Post Office net surplus for each financial year);
- (b) so much of section thirty-nine of that Act and of section thirty-one of the Finance Act, 1936, as authorises or directs the making of payments into or out of the Post Office Fund by reason of any actual or anticipated excess or deficiency of the Post Office net surplus for any financial year as compared with the fixed contribution to the Exchequer; and
- (c) subsection (8) of the said section thirty-nine (which directs the preparation of accounts of the receipts of, and issues out of, the Post Office Fund in each financial year),

Suspension
of enact-
ments
relating to
Post Office
Fund.

PART V. shall not have effect in relation to any financial year
 —cont. to which this section applies.

(2) This section applies to the financial year ending with the thirty-first day of March, nineteen hundred and forty-one, and every subsequent financial year until Parliament otherwise determines.

Remission
 of death
 duties in
 cases of
 members of
 the crews of
 vessels
 killed in
 war.

64.—(1) Subsection (1) of section thirty-eight of the Finance Act, 1924, (which relates to relief in respect of death duties payable on the deaths of members of His Majesty's Forces who die from wounds inflicted while on active service or from any of the other causes therein mentioned) shall have effect in relation to masters and members of the crews of ships and fishing boats, and pilots, dying (whether before or after the commencement of this Act) from causes arising during the period of the present emergency out of the operations of war, as it has effect in relation to members of His Majesty's Forces dying from such wounds or other causes as are therein mentioned, with this qualification, that the Treasury shall act on the recommendation of the Minister of Shipping instead of that of the Secretary of State or the Admiralty.

(2) In the case of deaths from such causes as are mentioned in the said section thirty-eight arising during the period of the present emergency of persons to whom that section applies, and of deaths from such causes as are mentioned in the preceding subsection arising during that period of persons to whom that subsection applies, where the Commissioners of Inland Revenue are satisfied that estate duty has become chargeable on any property passing on such a death and that subsequently estate duty has again become chargeable on the same property or any part thereof on another such death, being the death of a person to whom that property or that part thereof passed on the earlier death, the whole of the death duties payable on the later death on that property or that part thereof shall be remitted or, if paid, shall be repaid, and that property or that part thereof shall not be aggregated with any other property passing on the later death for the purpose of determining the rate of estate duty.

(3) In this section the expression "pilot" has the meaning assigned to it by section seven hundred and forty-two of the Merchant Shipping Act, 1894, and "the

period of the present emergency” means the period beginning on the third day of September, nineteen hundred and thirty-nine and ending on such date as may be declared by His Majesty under the Courts (Emergency Powers) Act, 1939, to be the date on which the emergency that was the occasion of the passing of that Act came to an end.

PART V.
—cont.

2 & 3 Geo. 6.
c. 67.

65.—(1) This Act may be cited as the Finance Act, 1940.

Short title, construction, extent and repeal.
39 & 40 Vict. c. 36.

(2) Part I of this Act—

(a) so far as it relates to duties of customs shall be construed as one with the Customs Consolidation Act, 1876, except that the expression “the United Kingdom” shall not include the Isle of Man; and

(b) so far as it relates to duties of excise shall be construed as one with the Acts which relate to the duties of excise and to the management of those duties;

and in the said Part I, the expression “the Commissioners” means the Commissioners of Customs and Excise.

(3) Part II of this Act shall be construed as one with the Income Tax Acts.

(4) Part III of this Act shall, so far as it relates to excess profits tax or the relation of excess profits tax to the national defence contribution, be construed as one with Part III of the Finance (No. 2) Act, 1939.

(5) Part IV of this Act shall be construed as one with Part I of the Finance Act, 1894.

(6) Any reference in this Act to any other enactment shall, unless the contrary is expressly provided or the context otherwise requires, be construed as a reference to that enactment as amended by any subsequent enactment, including this Act.

(7) Such of the provisions of this Act as relate to matters with respect to which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.

(8) The enactments set out in the Eighth Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule.

SCHEDULES.

FIRST SCHEDULE.

Section 1. BEER (RATES OF DUTY AND DRAWBACK).

PART I.

RATE OF EXCISE DUTY.

	<i>£</i>	<i>s.</i>	<i>d.</i>
For every 36 gallons of worts of a specific gravity of 1,027 degrees or less - - - - -	3	5	0
For every 36 gallons of worts of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees - - - - -	3	5	0
For every additional degree in excess of 1,027 degrees - - - - -	0	2	6

and so in proportion for any less number of gallons.

PART II.

RATE OF EXCISE DRAWBACK.

	<i>£</i>	<i>s.</i>	<i>d.</i>
For every 36 gallons of beer of an original gravity of 1,027 degrees or less - - - - -	3	5	2
For every 36 gallons of beer of an original gravity exceeding 1,027 degrees—			
For the first 1,027 degrees - - - - -	3	5	2
For every additional degree in excess of 1,027 degrees - - - - -	0	2	6

and so in proportion for any less number of gallons.

As respects beer of an original gravity of less than 1,027 degrees, the amount of drawback allowable shall not exceed by more than twopence for every 36 gallons the amount of duty which is shown to the satisfaction of the Commissioners to have been paid.

PART III.

1st Sch.
—cont.

RATE OF CUSTOMS DUTY IN CASE OF BEER BEING AN EMPIRE PRODUCT.

For every 36 gallons, where the worts thereof were, before fermentation, of a specific gravity of 1,027 degrees or less	£	s.	d.
	3	5	5
For every 36 gallons, where the worts thereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees	3	5	5
For every additional degree in excess of 1,027 degrees	0	2	6

and so in proportion for any less number of gallons.

PART IV.

RATE OF CUSTOMS DUTY IN CASE OF BEER NOT BEING AN EMPIRE PRODUCT.

For every 36 gallons, where the worts thereof were, before fermentation, of a specific gravity of 1,027 degrees or less	£	s.	d.
	4	5	5
For every 36 gallons, where the worts thereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees	4	5	5
For every additional degree in excess of 1,027 degrees	0	2	6

and so in proportion for any less number of gallons.

PART V.

RATE OF CUSTOMS DRAWBACK IN CASE OF BEER BEING AN EMPIRE PRODUCT.

For every 36 gallons of an original gravity of 1,027 degrees or less	£	s.	d.
	3	5	2
For every 36 gallons of an original gravity exceeding 1,027 degrees—			
For the first 1,027 degrees	3	5	2
For every additional degree in excess of 1,027 degrees	0	2	6

and so in proportion for any less number of gallons.

As respects beer of an original gravity of less than 1,027 degrees, the amount of drawback allowable shall not exceed the amount of duty which is shown to the satisfaction of the Commissioners to have been paid, less threepence for every 36 gallons.

1st Sch.
—cont.

PART VI.

**RATE OF CUSTOMS DRAWBACK IN CASE OF BEER NOT BEING AN
EMPIRE PRODUCT.**

For every 36 gallons of an original gravity of 1,027
degrees or less - - - - - £ s. d.
4 5 2

For every 36 gallons of an original gravity exceeding
1,027 degrees—

For the first 1,027 degrees - - - - - 4 5 2

For every additional degree in excess of 1,027
degrees - - - - - 0 2 6

and so in proportion for any less number of gallons.

As respects beer of an original gravity of less than 1,027 degrees, the amount of drawback allowable shall not exceed the amount of duty which is shown to the satisfaction of the Commissioners to have been paid, less threepence for every 36 gallons.

SECOND SCHEDULE.

SPIRITS (RATES OF ORDINARY CUSTOMS DUTY).

Section 2.

1	2		3	
Description of Spirits.	Preferential Rates.		Full Rates.	
	In cask.	In bottle.	In cask.	In bottle.
For every gallon computed at proof of—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brandy or rum -	4 17 10	4 18 10	5 0 4	5 1 4
Imitation rum or geneva - -	4 17 11	4 18 11	5 0 5	5 1 5
Unsweetened spirits other than those already enumerated - -	4 17 11	4 17 11	5 0 5	5 0 5
For every gallon of perfumed spirits -	7 16 0	7 17 0	8 0 0	8 1 0
For every gallon of liqueurs, cordials, mixtures and other preparations in bottle entered in such manner as to indicate that the strength is not to be tested - -	—	6 12 10	—	6 16 2
For every gallon computed at proof of spirits of any description not heretofore mentioned, including naphtha and methylic alcohol purified so as to be potable, and mixtures and preparations containing spirits - -	4 17 11	4 18 11	5 0 5	5 1 5

THIRD SCHEDULE.

Section 3.

TOBACCO (RATES OF DUTY AND DRAWBACK).

PART I.

CUSTOMS DUTIES.

Description of Tobacco.	Rate of duty per pound.
-----	-----
	£ s. d.
Tobacco unmanufactured—	
containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—	
unstripped - - - - -	0 17 6
stripped - - - - -	0 17 6½
containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—	
unstripped - - - - -	0 18 6
stripped - - - - -	0 18 6½
Tobacco manufactured, viz. :—	
Cigars - - - - -	1 6 1
Cigarettes - - - - -	1 2 7
Cavendish or Negrohead - - - - -	1 1 9
Cavendish or Negrohead manufactured in bond - - - - -	1 0 0
Other manufactured tobacco - - - - -	1 0 0
Snuff—	
containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - - -	0 19 4
containing not more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - - -	1 1 9
and so in proportion for any less quantity.	

PART II.

EXCISE DUTIES.

Description of Tobacco.	Rate of duty per pound.
-----	-----
	s. d.
Tobacco unmanufactured—	
containing 10 lbs. or more of moisture in every 100 lbs. weight thereof - - - - -	15 3½
containing less than 10 lbs. of moisture in every 100 lbs. weight thereof - - - - -	16 0½
Tobacco manufactured, viz. :—	
Cavendish or Negrohead manufactured in bond - - - - -	17 4½
and so in proportion for any less quantity.	

PART III.

3RD SCH.
—cont.

DRAWBACK.

Description of Tobacco.	Rate per pound.	
	In respect of tobacco on which full customs duty has been paid.	In respect of tobacco on which customs duty at a preferential rate or excise duty has been paid.
	<i>s. d.</i>	<i>s. d.</i>
Cigars - - - - -	18 9	16 7
Cigarettes - - - - -	18 6	16 4
Cut, roll, cake or other manufactured tobacco - - - - -	18 3	16 1½
Snuff (not being offal snuff) - - - - -	18 0	15 11
Stalks, shorts, or other refuse of tobacco, including offal snuff - - - - -	17 9	15 8

FOURTH SCHEDULE.

MATCHES (RATES OF DUTY).

Section 4.

PART I.

RATES OF CUSTOMS DUTIES.

For every 1,000 containers in which there are not more than 10 matches - - - - -	£ <i>s. d.</i>
	0 12 9
For every 1,000 containers in which there are more than 10 matches, but not more than 30 matches -	1 18 3
For every 144 containers in which there are more than 30 matches, but not more than 50 matches - - -	0 9 0
For every 144 containers in which there are more than 50 matches :—	
For the first 50 matches - - - - -	0 9 0
For every additional 5 matches or part of 5 matches in excess of 50 matches - - -	0 0 11

and so in proportion for any less number of containers.

4TH SOB.
—cont.

PART II.

RATES OF EXCISE DUTIES.

For every 1,000 containers in which there are not more than 10 matches	- - - - -	£	s.	d.
		0	12	0
For every 1,000 containers in which there are more than 10 matches, but not more than 30 matches	-	1	16	0
For every 144 containers in which there are more than 30 matches, but not more than 50 matches	- -	0	8	4
For every 144 containers in which there are more than 50 matches :—				
For the first 50 matches	- - - - -	0	8	4
For every additional 5 matches or part of 5 matches in excess of 50 matches	- - -	0	0	10

and so in proportion for any less number of containers.

 FIFTH SCHEDULE.

Sections
28, 29 & 34.

PROVISIONS AS TO EXCESS PROFITS TAX AND NATIONAL DEFENCE CONTRIBUTION IN THE CASE OF INTER-CONNECTED COMPANIES.

PART I.

Assessment of excess profits tax.

1.—(1) If, for any period after the end of March, nineteen hundred and thirty-nine, a body corporate is a member of a group of companies, assessments shall be made in respect of its excess profits for all chargeable accounting periods during that period in accordance with the provisions of this Schedule.

(2) Such assessments shall be made in respect of any trade or business carried on by a subsidiary member of a group of companies whether or not the trade or business is carried on in the United Kingdom and whether or not the subsidiary member is ordinarily resident in the United Kingdom.

2. Every assessment to excess profits tax made in respect of the trade or business of a body corporate which, in the chargeable accounting period for which the assessment is made, is a member of a group of companies, shall be made on the then principal company of the group, but the tax shall, in the case of an assessment in respect of the trade or business of a subsidiary member, be recoverable from the principal company and the subsidiary member jointly and severally :

Provided that if the Commissioners think fit and the principal company does not object, one assessment for any particular period may be made on the principal company in respect of the trades or businesses of all or any of the members of the group, but the amount of tax, and the incidence of the burden of tax, shall not be affected, and the Commissioners may, if they think fit, discharge any such assessment, and make separate assessments in lieu thereof.

3. Paragraph 1 of Part III of the Fifth Schedule to the Finance Act, 1937 (which, as applied to excess profits tax by subsection (2) of section twenty-one of the Finance (No. 2) Act, 1939, provides for the making, by the person who carries on or has carried on any trade or business, of returns for the purposes of excess profits tax of profits and other particulars of the trade or business) shall, as so applied, have effect in relation to any trade or business carried on by a subsidiary member of a group of companies as if the references in that paragraph to the person who carries on or has carried on the trade or business included references to the principal company, and shall so have effect whether or not the subsidiary member carries on business in the United Kingdom or is ordinarily resident therein.

PART II.

The group standard period and the group standard profits.

1.—(1) This Part of this Schedule shall have effect with respect to any group of companies existing in any period after the end of March, nineteen hundred and thirty-nine.

(2) For the purposes of this Part of this Schedule a group of companies shall be deemed to be the same group so long as the same body corporate is the principal company thereof.

(3) The matters required by the subsequent provisions of this Part of this Schedule to be ascertained in relation to a group of companies, and the powers conferred on the principal company of a group of companies, shall, save as hereinafter provided, be ascertained and exercised once and for all in relation to each period after the end of March, nineteen hundred and thirty-nine, during which the composition of the group remains unchanged, or is changed only by the loss or addition of a new subsidiary, and any such period is in the subsequent provisions of this Part of this Schedule referred to as a "relevant period".

2.—(1) If the trade or business of any of the members of the group was being carried on on or before the first day of July, nineteen hundred and thirty-six, the principal company shall select a period to be the standard period of the group.

(2) The said period shall be selected in accordance with the provisions of subsections (4) to (6) of section thirteen of the

6TH SCH.
—cont.

Finance (No. 2) Act, 1939, subject, however, to the following modifications—

- (a) the references to the person carrying on the trade or business shall be construed as references to the principal company; and
- (b) the trade or business of the principal company shall be deemed to have been commenced at the earliest date on which any of the trades or businesses carried on by any of the members of the group was commenced.

3.—(1) If the group is one to which the last preceding paragraph applies, there shall be ascertained the standard profits of the group in accordance with the provisions of this paragraph :

Provided that the standard profits of the group need not be ascertained in relation to any relevant period if an election under the next succeeding paragraph has effect with respect to the whole of that period.

(2) The standard profits of the group shall, where the standard period of the group is one year, be an amount arrived at by aggregating the profits and losses arising in the standard period of the group in the trades and businesses of all the members of the group, other than new subsidiaries, and shall, where the standard period of the group is two years, be half the amount arrived at as aforesaid :

Provided that the second section of Part III of this Act shall, with the adaptations and modifications specified in the next succeeding sub-paragraph, have effect in relation to the ascertainment of the standard profits of the group as it has effect in relation to the ascertainment of the standard profits of the trade or business of a body corporate which is not a member of any group of companies.

(3) The said adaptations and modifications are as follows, that is to say—

- (a) references to the person carrying on the trade or business shall be construed as references to the principal company ;
- (b) references to the paid-up share capital of the person carrying on the trade or business shall be construed as references to the paid-up share capital of the principal company together with so much as the Commissioners or the Board of Referees, as the case may be, think just of such part of the paid-up share capital of the other members of the group, not being new subsidiaries, as appears to them to have been, in the standard period, owned neither directly nor indirectly by the principal company ;
- (c) other references to the trade or business shall be construed as references to all the trades or businesses of all the members of the group, other than new subsidiaries ;

- 5TH SCH.
—cont.
- (d) references to the standard period shall be construed as references to the standard period of the group;
- (e) references to the standard profits for a full year shall be construed as references to the standard profits of the group;
- (f) references to the provisions applicable to the computation of capital for the purposes of excess profits tax shall be construed as references to those provisions as applicable to a member of a group of companies;
- (g) in arriving at the sum to be ascertained under paragraph (a) of the proviso to subsection (3) of the said second section, an additional deduction shall be made equal to the aggregate amount of the deductions which would, under sub-paragraph (2) of paragraph 3 of Part IV of this Schedule, fall to be made in computing the amount of the capital employed, immediately before the commencement of the standard period of the group, in the trades or businesses of the subsidiary members thereof, not being new subsidiaries;
- (h) references to a chargeable accounting period shall be construed as references to a relevant period; but
- (i) notwithstanding anything in subsection (8) of the said section, on the termination of a relevant period—

(i) the Commissioners may, either on the application of the principal company or of their own motion, vary, as respects subsequent relevant periods, any determination in force under subsection (2) of the said section with respect to that period, whether given originally or on appeal, if it appears to them that the circumstances have materially changed, and any decision of the Commissioners so to vary or not so to vary a determination shall be subject to an appeal by the principal company to the Board of Referees; and

(ii) the Board of Referees may, either on the application of the Commissioners or on that of the principal company, vary, as respects subsequent relevant periods, any determination under subsection (3) or subsection (4) of the said section, if it appears to them that the circumstances have materially changed.

(4) The references in this paragraph to the members of a group shall be construed as references to the bodies corporate which are members thereof in the relevant period, not being new subsidiaries, whether or not they were members of the group for the whole or any part of the standard period of the group.

5TH SCH.
—cont.

4.—(1) Whether the group is or is not such a group as is mentioned in the last two foregoing paragraphs, the principal company of the group may elect that the standard profits of every member of the group shall be ascertained by reference to the minimum standard, that is to say, by reference to the sum of one thousand pounds, or, if the principal company is a company the directors whereof have a controlling interest therein, by reference to such greater sum as might be allowed in relation to the principal company under the provisions of subsection (2) of section thirteen of the Finance (No. 2) Act, 1939.

(2) The question what is the amount of the minimum standard in relation to the group shall be decided from time to time for the periods falling within the relevant period which are chargeable accounting periods of the principal company, and shall be so decided by the Commissioners :

Provided that if the principal company is dissatisfied with any determination by the Commissioners of any such question, it may appeal to the Special Commissioners.

(3) An election under this paragraph—

- (a) shall have effect as from such date as may be specified by the principal company in making the election ;
- (b) may be revoked by the principal company as from such date as may be specified by the principal company in making the revocation ; and
- (c) shall, unless revoked, continue to have effect for the remainder of the relevant period,

and where an election is revoked a new election may be made as from any date subsequent to the date as from which the revocation has effect.

(4) In this paragraph the expression “ working proprietor ” has the same meaning as it has in subsection (2) of section thirteen of the Finance (No. 2) Act, 1939.

PART III.

Ascertainment of standard profits of members and ascertainment of excesses and deficiencies of profits.

1. The standard profits of a body corporate which is a member of a group of companies in a chargeable accounting period shall, in relation to that period, be ascertained in accordance with the provisions of the next three succeeding paragraphs.

5TH SCH.
—cont.

2.—(1) If the group is such a group as is mentioned in paragraph 2 of Part II of this Schedule and the body corporate is not a new subsidiary, the standard profits thereof shall, unless by virtue of an election of the principal company under the said Part II the profits of the body corporate are to be ascertained by reference to the minimum standard, be taken to be an amount ascertained in accordance with the subsequent provisions of this paragraph :

Provided that if the chargeable accounting period is less than twelve months, the standard profits, as ascertained under those provisions, shall be proportionately reduced so as to correspond with the length of the period.

(2) The standard profits of the body corporate shall—

- (a) where the standard profits of the group would have been less if the trade or business of the body corporate had been left out of account in the calculation thereof, be taken, subject to the adjustment provided for in sub-paragraph (3) of this paragraph, to be an amount equal to the difference ;
- (b) where the standard profits of the group would have been greater if the trade or business of the body corporate had been left out of account in the calculation thereof, be taken, subject to the said adjustment, to be a negative amount equal to the difference ; and
- (c) where no difference would have been made to the standard profits of the group if the trade or business of the body corporate had been left out of account (whether because that trade or business was not in existence in the standard period or because no profits and no loss arose therein in that period), be taken, subject to the said adjustment, to be nil :

Provided that where the standard profits of the group are determined in accordance with the second section of Part III of this Act (as applied with adaptations by Part II of this Schedule), the standard profits of the body corporate shall, subject to the said adjustment, be such part of the standard profits of the group as may be determined by reference to an apportionment made by the Commissioners or, if any member of the group (other than a new subsidiary) so requires, by the Board of Referees.

(3) If the average amount of the capital employed in the trade or business of the body corporate is greater or less in the chargeable accounting period than in the standard period of the group, the standard profits as ascertained under sub-paragraph (2) of this paragraph shall be adjusted by being increased or, as the case may be, decreased by the statutory percentage of the increase

5TH SCH.
—cont.

or decrease in the average amount of the capital employed in the trade or business.

(4) In sub-paragraph (3) of this paragraph, the expression “the statutory percentage” has the meaning assigned to it by subsection (9) of section thirteen of the Finance (No. 2) Act, 1939 :

Provided that the proviso to the said subsection (9) (which prescribes that six per cent. shall be the statutory percentage in all cases in relation to any decrease of capital) shall have effect only in relation to such part of any decrease as is shown to be the proper proportion of any decrease in the average amount of the capital employed in all the trades or businesses of all the bodies corporate which are members of the group in the chargeable accounting period, other than new subsidiaries, and any question what is the said proper proportion shall be decided by the Commissioners whose decision shall be final.

3.—(1) If the group is not such a group as is mentioned in paragraph 2 of Part II of this Schedule or if the body corporate is a new subsidiary, the standard profits shall, unless by virtue of an election by the principal company under the said Part II the standard profits of the body corporate are to be ascertained by reference to the minimum standard, be ascertained in accordance with section thirteen of the Finance (No. 2) Act, 1939, and the second section of Part III of this Act, subject to the modifications specified in this paragraph.

(2) Subsection (2) of the said section thirteen, and in subsection (1) thereof the words “if the person carrying on the trade or business so elects, to be the minimum amount specified in subsection (2) of this section, and, in the absence of such an election” shall be deemed to be omitted.

(3) If the standard profits are to be computed by reference to the profits of a standard period, and in that period there is a loss, the profits of that period shall be deemed to be a negative amount equal to the loss.

(4) If the standard profits for a full year are by virtue of subsection (8) of the said section thirteen to be taken to be the statutory percentage of the average amount of the capital employed in the trade or business in the chargeable accounting period, and in that period the average amount of capital employed is a negative amount, the standard profits for a full year shall be deemed to be a negative amount equal to the statutory percentage of that negative amount of capital.

(5) An application with respect to a new subsidiary under the second section of Part III of this Act, as applied by sub-paragraph (1) of this paragraph shall be made by the principal company and not otherwise and where a new subsidiary became a member of the group after the end of March, nineteen hundred

and thirty-nine, and the standard profits thereof for any chargeable accounting period ending before it became a member of the group fall to be computed by reference to a direction given with respect to it under the said second section, that direction shall not have effect as respects the period during which it is a member of the group, unless the Board of Referees, on the application of the principal company, confirm the direction :

Provided that on any such application for the confirmation of a direction the Board of Referees may, in lieu of refusing to confirm the direction, confirm it subject to such diminution of the amount specified therein as they think fit.

4. If by virtue of an election of the principal company under Part II of this Schedule the standard profits of the body corporate are to be ascertained by reference to the minimum standard, the standard profits of the body corporate shall be such apportioned part of the minimum standard as may be determined by reference to an apportionment made by the Commissioners, or, if any member of the group so requires, by the Special Commissioners :

Provided that if the chargeable accounting period is less than twelve months, the standard profits shall be taken to be the said apportioned part proportionately reduced so as to correspond with the length of the period.

5.—(1) If in the case of the trade or business of a body corporate there is a loss in any chargeable accounting period, and in that period the body corporate is a member of a group of companies, there shall, for the purposes of determining whether there is an excess or deficiency of profits, be deemed to be a profit of a negative amount equal to the loss.

(2) If in the case of any member of a group of companies the average amount of the gross capital employed in the trade or business of the member in any period is less than the deductions from capital allowable in that period, the average amount of the capital employed in that period shall be taken to be a negative amount equal to the difference.

In this sub-paragraph the expression "gross capital" means the capital computed without making the deductions specified in Part II of the Seventh Schedule to the Finance (No. 2) Act, 1939, and the expression "deductions from capital" means the deductions so specified.

(3) In determining in the case of any member of a group of companies—

(a) what was the amount of any increase or decrease in capital; and

5TH SOH.
—cont.

- (b) what adjustment of the standard profits is to be made by reason of any increase or decrease in capital; and
- (c) whether there is any and if so what excess or deficiency of profits,

the following rules shall be applied—

- (i) a negative amount shall be deemed to exceed a greater negative amount, and to fall short of a less negative amount, by the amount of the difference; and
- (ii) a positive amount shall be deemed to exceed a negative amount, and a negative amount to fall short of a positive amount, by the amount which would be the sum of those amounts if they were both positive; and
- (iii) so much of subsection (1) of section fifteen of the Finance (No. 2) Act, 1939, as relates to the computation of deficiencies where a loss has been made shall not have effect.

PART IV.

Miscellaneous Provisions.

1.—(1) Subsection (1) of section seventeen of the Finance (No. 2) Act, 1939 (which directs that certain payments passing between interconnected companies shall be disregarded) shall, in relation to any payment passing between members of a group of companies, only apply if the Commissioners so direct; and any payment with respect to which no such direction is given, being a payment to which subsection (1) of the said section seventeen would apply but for the provisions of this paragraph, shall be included in the profits of the body corporate to which it is payable, notwithstanding that it has arisen from an investment, and the investment shall be taken into account accordingly in computing capital.

(2) Subsection (1A) of the said section seventeen (which directs that certain debts not bearing interest which are due between interconnected companies shall be left out of account in computing capital) shall, if the bodies corporate concerned are members of a group of companies, apply in computing the capital of either of those bodies corporate only in relation to such debts, if any, as may be specified in a direction of the Commissioners.

(3) Where, in the case of any debt to which subsection (1) or subsection (1A) of the said section seventeen would otherwise apply, no direction under this paragraph is given by the Commissioners, the debt shall not be treated, for the purposes of the borrowed money rules, or, as the case may be, of the second of the borrowed money rules, as borrowed money the principal of which is liable to be reduced by the value of any investments.

In this sub-paragraph, the expression "the borrowed money rules" means sub-paragraph (3) of paragraph 6 of Part I of the Seventh Schedule to the Finance (No. 2) Act, 1939, and paragraph 3 of Part II of that Schedule, and the expression "the second of the borrowed money rules" means the said paragraph 3.

5TH SCH.
—cont.

(4) Dividends received by a member of a group of companies from holdings of share capital of other members of the group shall, in all cases, be left out of account in computing profits, and holdings of such capital shall, in all cases, be left out of account in computing capital, but no reduction shall, in any case, be treated as made in the principal of any borrowed money by virtue of any such holding, either in computing profits or in computing capital.

2.—(1) In this paragraph, the expression "the borrowed money rules" means sub-paragraph (3) of paragraph 6 of Part I of the Seventh Schedule to the Finance (No. 2) Act, 1939, and paragraph 3 of Part II of the said Schedule, and for the purposes of this paragraph a member of a group of companies shall be deemed to have an excess of excluded investments or an excess of borrowed money if and to the extent that the value of any investments which it has, being investments the income from which is not to be taken into account in computing the profits of its trade or business, exceeds or falls short of the principal of its borrowed money.

In this sub-paragraph, references to income from investments do not include, in relation to any member, income to which that member is not beneficially entitled.

(2) If any members of a group of companies have at any time an excess of excluded investments and at the same time any other member of that group has an excess of borrowed money, the borrowed money rules shall, in relation to that other member, have effect as if the reduction in the principal of the borrowed money of that member required by those rules were increased by the amount of the aggregate of the said excess of excluded investments :

Provided that—

- (a) if there is more than one member with an excess of borrowed money, the said aggregate excess of excluded investments shall be applied first in relation to one of those members, and if and to the extent that it is greater than the excess of borrowed money of that member, then in relation to another of those members, and so on; and
- (b) the order in which those members are to be selected shall be, first, the principal company (if it is one of those members) but, subject to the principal company

5TH SCH.
—*cont.*

being the first of the members as aforesaid, shall be such as the principal company may require, or as the Commissioners may, in the absence of such a requirement, direct.

3.—(1) This paragraph applies to a subsidiary member of a group of companies which neither is resident in the United Kingdom, nor carries on any trade or business therein, and in this paragraph, the expression “the subsidiary member” shall be construed accordingly.

(2) Where part of the share capital of the subsidiary member (not being ordinary share capital) is owned neither directly nor indirectly by the principal company, then—

- (a) in computing the capital of the subsidiary member, a deduction shall be made equal to the paid-up amount of that part of its share capital; and
- (b) in computing the profits of the subsidiary member, a deduction shall be made equal to interest on the said amount at the fixed rate per annum payable in the case of dividends on that part of that share capital.

(3) Where in any chargeable accounting period any part of the ordinary share capital of the subsidiary member is owned neither directly nor indirectly by the principal company, any excess profits or deficiency of profits occurring in the trade or business of the subsidiary member for that period shall be reduced by an amount bearing to the full amount thereof the same proportion that the paid-up amount of that part of the subsidiary member's ordinary share capital bears to the whole paid-up amount of its ordinary share capital.

(4) The provisions of Part I of the Fourth Schedule to the Finance Act, 1938, shall apply for determining, for the purposes of this paragraph, how much of any share capital of a subsidiary member is owned directly or indirectly by the principal company, and shall so apply in relation to share capital of the subsidiary member which is not ordinary share capital as if it were ordinary share capital.

4.—(1) In this paragraph—

- (a) the expression “period of charge” means, in relation to the trade or business of a body corporate, a chargeable accounting period the excess or deficiency of profits for which is to be ascertained for the purposes of excess profits tax;
- (b) the expression “period of computation” means, in relation to a period of charge, any period the profits or the capital of which are relevant for the purposes of ascertaining the excess or deficiency of profits for that period of charge.

(2) The foregoing provisions of this Part of this Schedule shall have effect for the purposes of computing the excess or deficiency of profits of the trade or business of any body corporate in any period of charge if and only if in that period the body corporate was a member of a group of companies, but shall, for that purpose, apply to the computation of profits and capital during all periods of computation, notwithstanding that that body corporate was not a member of the group in or throughout any of those periods.

5TH SOB.
—cont.

(3) References in the said provisions to a group of companies, or to a member, a subsidiary member, or the principal company, of a group of companies, shall be construed by reference to the facts of the period of computation, or, where there is more than one such period, to the facts of each of those periods respectively.

5. If at any time after the thirty-first day of March, nineteen hundred and thirty-nine, a body corporate is a member of a group of companies, there shall be made such alteration, if any, of the periods which would otherwise be chargeable accounting periods thereof (whether for the purposes of excess profits tax or those of the national defence contribution) as the Commissioners may direct.

6.—(1) Subject to the provisions of sub-paragraph (2) of this paragraph, if a body corporate becomes or ceases to be a subsidiary member of a particular group of companies—

- (a) no relief shall be given in respect of deficiencies of profits occurring before that event by any reduction of any profits arising after that event; and
- (b) no relief shall be given in respect of deficiencies of profits occurring after that event by any reduction of any profits arising before that event.

(2) If it is established in the case of a body corporate that it has a deficiency of profits for any chargeable accounting period during which it was a member of a group of companies, the principal company of the group may require that the deficiency, so far as it is not absorbed in reducing the aggregate amount of the profits chargeable to excess profits tax of that member for previous chargeable accounting periods, shall be applied in whole or in part in reducing any other profits on which the principal company is assessable to excess profits tax, and relief from excess profits tax shall be given accordingly; and to the extent that any deficiency is so applied, it shall not be available for reducing any profits chargeable to excess profits tax of the said member for any period.

The reference in this sub-paragraph to profits on which the principal company is assessable includes profits on which it is

5TH SCH.
—cont.

assessable for any chargeable accounting period, whether or not in that chargeable accounting period the principal company is the principal company of the group.

(3) So much of any provision of Part III of this Act as prevents a deficiency of profits being taken into account in so far as it occurs while the trade or business was being carried on neither in the United Kingdom nor by a person ordinarily resident in the United Kingdom shall not apply if the trade or business was being carried on by a body corporate which was then a member of a group of companies.

(4) For the purposes of this paragraph a group of companies shall be deemed to be the same group notwithstanding any changes in the members thereof so long as, and only so long as, the same body corporate remains the principal company of the group.

7.—(1) Neither section nineteen of the Finance (No. 2) Act, 1939 (which contains provisions as to the relation of excess profits tax and the national defence contribution) nor the Sixth Schedule to this Act shall apply in the case of any body corporate as respects any period during which it is a member of a group of companies, and the national defence contribution shall be charged in respect of any profits of the trade or business of the body corporate arising during that period as if there were no excess profits tax.

(2) The Commissioners shall from time to time make—

- (a) such reductions, if any, of excess profits tax chargeable in respect of the trades or businesses of the members of a group of companies; and
- (b) such repayments, if any, of the excess profits tax paid in respect of those trades or businesses,

as appear to the Commissioners to be such as will secure that over the whole period during which both excess profits tax and the national defence contribution are in operation the total sum payable by way of excess profits tax in respect of the trades or businesses of all the members of the group does not exceed the excess, if any, of—

- (i) the total amount of excess profits tax which would be chargeable in respect of those trades or businesses over that period if the national defence contribution were disregarded except in computing capital,

over—

- (ii) the total amount of the national defence contribution chargeable in respect of those trades or businesses over the said period.

In this sub-paragraph, the references to amounts payable in respect of the trades or businesses of members of a group of companies shall be construed as references to the sums payable in respect of the trades or businesses of all bodies corporate who were members of the group at any time during the period or part of the period in question, being sums payable in respect of profits arising while they were members of that group, and for the purposes of this sub-paragraph a group of companies shall be deemed to be the same group notwithstanding any changes in the members thereof so long as, and only so long as, the same body corporate remains the principal company of the group.

5TH SCH.
—cont.

8.—(1) For each subsidiary member of a group of companies, there shall, in the case of each chargeable accounting period, be computed the total excess profits tax which would have been chargeable for that period and for any previous chargeable accounting periods during which it was a member of the group if—

- (a) all deficiencies of profits occurring in its own trade or business in those periods, and no deficiencies occurring otherwise, had been applied in reducing its profits chargeable with excess profits tax; and
- (b) any credit to be given under the last preceding paragraph in respect of the payment of the national defence contribution had been given in respect of all the national defence contribution chargeable for those periods in respect of its own trade or business, and no credit had been given for any national defence contribution chargeable otherwise.

(2) The principal company may demand that the subsidiary member shall pay to it the whole or any part—

- (a) in the case of the first chargeable accounting period in which the subsidiary member is a member of the group, of the amount calculated for that period under sub-paragraph (1) of this paragraph;
- (b) in the case of any subsequent accounting period, of the excess, if any, of the amount so computed for that period over the amount computed for the last preceding chargeable accounting period in which it was a member of the group;

and the subsidiary member shall comply with the demand :

Provided that if any excess profits tax charged on the principal company in respect of the trade or business of the subsidiary member has not been paid, that member may, to the extent that the tax remains unpaid, make payment in respect of the sum demanded to the Commissioners instead of to the principal company.

(3) If, in the case of any chargeable accounting period, the total amount of excess profits tax computed therefor falls short

5TH SCH.
—cont.

of the amount computed for the last preceding chargeable accounting period in which the subsidiary member was a member of the group, the amount of the difference shall, in so far as it exceeds any amount which could have been, but was not, demanded by the principal company under the last preceding sub-paragraph from that member, be paid by the principal company to that member.

(4) For the purposes of this paragraph a group of companies shall be deemed to be the same group notwithstanding any changes in the members thereof so long as, and only so long as, the same body corporate remains the principal company of the group.

9.—(1) Section eighteen of the Finance (No. 2) Act, 1939, (which contains provisions as to the relation of excess profits tax to income tax) shall, in relation to the trade or business of any member of a group of companies, have effect subject to the provisions of this paragraph.

(2) The excess profits tax payable in respect of the trade or business of a subsidiary member for any chargeable accounting period shall, in lieu of being deducted as an expense in computing the profits and gains arising from that trade or business, be deducted in computing the profits and gains arising from the trade or business of the principal company as an expense incurred on the last day of the said chargeable accounting period.

(3) The proviso to subsection (1) of the said section eighteen shall not have effect, but where relief from excess profits tax in respect of the trade or business of any member of a group of companies for any chargeable accounting period is given as the result of any deficiency of profits or any liability to the national defence contribution of any member of the group occurring in any chargeable accounting period—

- (a) the amount of the deduction provided for by subsection (1) of the said section eighteen or by the last preceding sub-paragraph shall not be altered; but
- (b) the amount of the relief shall be taken into account in computing for the purposes of income tax the profits and gains arising from the trade or business of the principal company as if it were a profit of that trade or business arising—

- (i) on the last day of the chargeable accounting period from excess profits tax for which relief is given, or

- (ii) on the last day of the chargeable accounting period in which the deficiency of profits occurred or for which the liability to the national defence contribution arose,

whichever day is the later.

(4) Where in the case of any chargeable accounting period of a subsidiary member an amount falls to be paid by the subsidiary member to the principal company or the Commissioners under sub-paragraph (2) of the last preceding paragraph, that amount—

- (a) shall be deducted in computing for the purposes of income tax the profits and gains arising from the trade or business of the subsidiary member as an expense incurred in that chargeable accounting period; and
- (b) shall be taken into account in computing for those purposes the profits and gains arising from the trade or business of the principal company as if it were a profit of that trade or business arising on the last day of the said chargeable accounting period.

(5) Where, in the case of a chargeable accounting period of a subsidiary member, an amount falls to be paid by the principal company to the subsidiary member under sub-paragraph (3) of the last preceding paragraph, that amount—

- (a) shall be deducted in computing for the purposes of income tax the profits and gains arising from the trade or business of the principal company as an expense incurred on the last day of the said chargeable accounting period; and
- (b) shall be taken into account in computing for the said purposes the profits and gains arising from the trade or business of the subsidiary member as if it were a profit of the trade or business arising in the said chargeable accounting period.

(6) If—

- (a) in any such case as is mentioned in sub-paragraph (3) or paragraph (b) of sub-paragraph (4) of this paragraph, the trade or business of the principal company; or
- (b) in any such case as is mentioned in paragraph (b) of sub-paragraph (5) of this paragraph, the trade or business of the subsidiary member,

is a business of life assurance or a business consisting wholly or mainly in the holding of investments or other property, the amount which would under those provisions respectively be taken into account in computing for the purposes of income tax the profits and gains arising from the trade or business of the principal company or, as the case may be, the subsidiary member, shall be assessable to income tax under Case VI of Schedule D.

5TH SCH.
—cont.

(7) The provisions of this paragraph shall, in relation to any body corporate, have effect with respect to any year of assessment income tax for which is, in the case of that body corporate, affected by the profits or gains of any period any part of which falls within any chargeable accounting period to which the provision in question relates.

10.—(1) In the case of a member of a group of companies the following provisions of this paragraph shall have effect, for the purposes of Part II of the Seventh Schedule to the Finance (No. 2) Act, 1939 (which contains provisions for computing capital for the purposes of excess profits tax),—

- (a) in lieu of the provisions of the proviso to sub-paragraph (1) of paragraph 2 of the said Part II, in so far as those provisions relate to debts for excess profits tax; and
- (b) also in lieu of the provisions of sub-paragraph (2) of the said paragraph 2.

(2) A debt for excess profits tax payable in respect of the trade or business of any member of a group of companies shall be deemed for the purposes of paragraph 2 of the said Part II—

- (a) to be a debt of the principal company and not of any other company; and
- (b) to have become due on the first day after the end of the chargeable accounting period in respect of which the tax is assessable, notwithstanding that the tax may not have been assessed until after the said day.

(3) Where any debt for excess profits tax for any chargeable accounting period in respect of the trade or business of a member of a group of companies is to be deducted under paragraph 2 of the said Part II, the amount thereof shall not be reduced by reason of any relief given as the result of any deficiency of profits or any liability to the national defence contribution of any member of the group occurring in any chargeable accounting period, but the amount of the relief shall be treated as having become an asset of the trade or business of the principal company on—

- (a) the first day after the end of the chargeable accounting period from excess profits tax for which relief is given; or
- (b) the first day after the end of the chargeable accounting period in which the deficiency of profits occurred or for which the liability to the national defence contribution arose,

whichever day is the later.

(4) If, in relation to any chargeable accounting period of a subsidiary member, an amount becomes payable under sub-

paragraph (2) or sub-paragraph (3) of the last but one preceding paragraph from the subsidiary member or the principal company, that amount shall, for the purpose of computing the capital of the principal company and the subsidiary member, be deemed—

- (a) to be a debt which became due from the subsidiary member or the principal company, as the case may be, on the first day after the end of that chargeable accounting period; and
- (b) to have become an asset of the principal company or the subsidiary member, as the case may be, on that day.

11. Any appeal from any assessment to, or determination with respect to, excess profits tax in respect of the trade or business of a body corporate for any chargeable accounting period during which it is a member of a group of companies, which would, but for the provisions of this paragraph, have lain either to the General Commissioners or the Special Commissioners shall lie to the Special Commissioners only, and accordingly, in relation to any such assessment or determination, Part II of the Fifth Schedule to the Finance Act, 1937, as applied for the purposes of excess profits tax, shall have effect as if the references to the General Commissioners were omitted therefrom.

12. Any dispute arising between any bodies corporate with respect to the proper allocation, as between those bodies, of the burden of any excess profits tax, or the benefit of any repayment of, or relief from, excess profits tax, shall, if the tax was assessed for a chargeable accounting period when those bodies were members of a group of companies, or the repayment or relief was made or allowed against tax assessed for, or by reason of a deficiency of profits in, such a chargeable accounting period, be decided—

- (a) if all the bodies corporate concerned so require, by the Commissioners; and
- (b) in any other case, by the Special Commissioners,

and any decision of the Commissioners or the Special Commissioners under this paragraph shall be final.

13.—(1) In this Schedule, the expression “new subsidiary,” in relation to any chargeable accounting period of a body corporate which in that period is a member of a group of companies to which this sub-paragraph applies, means a body corporate which was a subsidiary member of the group in that period but which was at no time during the standard period of the group a member of that or of any other group of companies :

Provided that any other body corporate which is a subsidiary member of the group in the said chargeable accounting period but, in the standard period of the group, was a member of some other group shall, in relation to the said chargeable accounting period, be

5TH SCH.
—cont.

deemed to be a new subsidiary if the Commissioners are satisfied that there is no substantial degree of connection or continuity between the two groups.

The groups of companies to which this sub-paragraph applies are all groups of companies the trades or businesses of any of the members of which were being carried on on the first day of July, nineteen hundred and thirty-six.

(2) It is hereby declared that the provisions of section sixteen of the Finance (No. 2) Act, 1939 (which relates to successions and amalgamations) which are expressed to have effect for the purposes of the provisions of that Act, or of Part III of that Act, relating to the computation of standard profits have effect also for the purposes of Parts II and III of this Schedule.

SIXTH SCHEDULE.

Section 39. ADDITIONAL PROVISIONS AS TO ASSESSMENT AND COLLECTION OF EXCESS PROFITS TAX AND THE NATIONAL DEFENCE CONTRIBUTION.

1. On an appeal against an assessment to excess profits tax for any period, the amount of the assessment shall not, except with the concurrence of the Commissioners, be reduced below the excess of—

(a) the amount of the national defence contribution which would have been assessable for that period if no excess profits tax had been assessable therefor;

over—

(b) the amount of any subsisting assessment to the national defence contribution for that period.

2. Where an appeal is pending against an assessment to excess profits tax for any period, the Commissioners may treat as not being in dispute at least so much of the amount of the assessment as is equal to the excess of—

(a) the amount of the national defence contribution which, if no excess profits tax were assessable for that period, would, in the opinion of the Commissioners, be payable therefor and would not be in dispute;

over—

(b) the amount of any subsisting assessment to the national defence contribution for that period.

3. The provisions of paragraphs 1 and 2 of this Schedule shall apply in relation to appeals against assessments to the

national defence contribution as they apply in relation to appeals against assessments to excess profits tax, with the substitution—

- (a) for the references to excess profits tax, of references to the national defence contribution; and
- (b) for the references to the national defence contribution, of references to excess profits tax.

4. Where, for any period, excess profits tax would be assessable if there were no national defence contribution assessable and the national defence contribution would be assessable if there were no excess profits tax assessable, the Commissioners may, notwithstanding anything in section nineteen of the Finance (No. 2) Act, 1939, make an assessment either to excess profits tax or to the national defence contribution, or assessments both to excess profits tax and to the national defence contribution; and where the Commissioners make an assessment by virtue of this paragraph, they may, if they think fit, discharge the whole or any part of any assessment already made for that period (whether or not confirmed on appeal) and, to the extent that any tax so discharged has already been paid, shall treat the amount of that tax as paid on the new assessment :

Provided that nothing in this paragraph shall authorise the making of any assessment to excess profits tax or to the national defence contribution so that the amount thereof, together with the amount of any subsisting assessment for the period (whether to excess profits tax or the national defence contribution) exceeds—

- (i) the amount of excess profits tax which would be assessable for that period if no national defence contribution were assessable therefor; or
- (ii) the amount of the national defence contribution which would be assessable for that period, if no excess profits tax were assessable therefor,

whichever is the higher.

5. Any payment made under an assessment to excess profits tax or the national defence contribution for any period shall be treated for all purposes as a payment on account of the total tax or contribution ultimately found to be assessable for that period.

6. In this Schedule the expression “ subsisting assessment ” means an assessment which has been made and not discharged, and the expression “ the amount of any subsisting assessment ” means, in relation to any subsisting assessment which has been reduced, the amount of that assessment as reduced.

7. Where the chargeable accounting periods for the purposes of excess profits tax do not coincide with those for the purposes of the national defence contribution, the foregoing provisions

6TH SCH.
—cont.

of this Schedule shall have effect subject to the following adaptations—

- (a) references to the amount which would have been assessable, the amount of any subsisting assessment or the amount which would be payable, for any period, shall be construed as references to an amount ascertained by apportioning and aggregating the amounts assessable, assessed, or payable, as the case may be, for all periods falling wholly or partly within that period;
- (b) in applying the provisions of paragraphs 1 and 2 of this Schedule to the case of an assessment to excess profits tax for a period part of which falls before, and part of which falls after, the end of March, nineteen hundred and forty-two, there shall be deemed to be added to the amount of the national defence contribution which would have been assessable or payable, as the case may be, for the part of the period before the said end of March an amount equal to so much of the excess profits tax for the whole period as is apportionable to the part thereof falling after the said end of March;
- (c) in applying the provisions of paragraphs 1 to 3 of this Schedule to the case of an assessment to the national defence contribution for any period falling partly before and partly after the end of March, nineteen hundred and thirty-nine, there shall be added to the amount of excess profits tax which would have been assessable or payable, as the case may be, for the part of the period after the said end of March an amount equal to so much of the national defence contribution for the whole period as is apportionable to the part thereof falling before the said end of March.

8. Any apportionment required to be made by the last preceding paragraph shall be made by reference to the number of months or fractions of months in the period to which the apportionment relates :

Provided that, in the case of the national defence contribution, where—

- (a) part of the period falls before and part falls after the end of March, nineteen hundred and thirty-nine; and
- (b) the amount of the national defence contribution for the period, computed as if there were no excess profits tax, is increased or reduced by the operation of any of the provisions of this Act,

the amount of the increase or reduction shall not be so apportioned but there shall be attributed to the part of the said period falling after the said end of March the amount which would have been attributable thereto if the increase or reduction had not occurred, together with the whole amount of the increase or reduction.

SEVENTH SCHEDULE.

PROVISIONS SUPPLEMENTARY TO SECTION FORTY-SIX AND SUCCEEDING PROVISIONS OF PART IV. Sections 46 & 47.

Amounts to be taken into account in respect of benefits, and time when benefits are to be treated as accruing.

1.—(1) The provisions of this paragraph shall have effect for the purpose of determining the amounts to be taken into account, for the purposes of subsection (2) of section forty-six of this Act, as the amounts of benefits accruing to the deceased from the company.

(2) No amount shall be taken into account more than once.

(3) Where an amount is taken into account by reference to the deceased's having been entitled to a benefit which he did not in fact receive, or by reference to a power which was not in fact exercised or was surrendered, due regard shall be had to the effect that his receiving the benefit, or the power's being exercised, would have had in relation to other benefits.

(4) The amounts that are to be taken into account by reference to the deceased's having been entitled to a benefit which he did not in fact receive, or by reference to a power which was not in fact exercised or was surrendered, shall be such as would have fallen to be taken into account as benefits received by the deceased if he had acted in relation to the claiming of benefits and the exercise of powers during the three years ending with his death to his greatest financial advantage, due regard being had to any consideration which he would have had to give in respect of a claim to any benefit or the exercise of any power.

(5) In making for the purposes of the last preceding subparagraph a computation of any diminution of income which the deceased would have sustained by giving any such consideration as is therein mentioned, or of any increase of income which the company would have obtained from any such consideration to be given to the company, it shall be assumed that the consideration would have yielded income equal to interest at the average rate on the amount or value thereof.

(6) The amounts to be taken into account shall include any income tax which the deceased paid or bore in respect of the benefits in question.

(7) The amount to be taken into account in respect of a benefit consisting of any enjoyment in specie of land or other property of the company or of a right thereover shall be the value of the enjoyment thereof for the period during which the benefit subsisted, and that value shall be calculated in the case of land by reference to the annual value of the land as ascertained for the purposes of income tax chargeable under Schedule A.

7TH SCH.
—cont.

2.—(1) The provisions of this paragraph shall have effect for the purpose of determining—

- (a) whether a benefit accruing to the deceased from the company is to be treated as having accrued to him during the three years ending with his death, or during a particular accounting year, or at any other relevant time; and
- (b) the period during which a benefit consisting of any enjoyment in specie of land or other property of the company or of a right thereover is to be treated as having subsisted.

(2) A benefit consisting of income of the company or a periodical payment which the deceased received, or became entitled to (but did not in fact) receive, shall be treated as having accrued to him at the earliest time at which he could have obtained receipt thereof.

(3) A benefit consisting of income of the company or a periodical payment which the deceased could have become entitled to receive by an exercise in the three years ending with his death of a power which was not in fact exercised or was surrendered shall be treated as having accrued to him at the earliest time at which he could have obtained receipt thereof if he had acted as mentioned in sub-paragraph (4) of paragraph 1 of this Schedule.

(4) A benefit consisting of interest on such a payment other than a periodical payment as is mentioned in subsection (1) of section forty-seven of this Act which the deceased could have become entitled to receive shall be treated as having accrued to him in any accounting year to the extent to which the period during which the interest is to be treated as accruing fell within that year.

(5) A benefit consisting of any such enjoyment in specie as aforesaid shall be treated as having accrued to the deceased in the said three years if any part of the period during which it subsisted fell within those years, and shall be treated as having accrued to him in any accounting year to the extent to which the period during which it subsisted fell within that year.

(6) A benefit consisting of any such enjoyment in specie as aforesaid shall be treated as having subsisted during the following period, that is to say—

- (a) in the case of enjoyment that the deceased had, during the period for which he had it;
- (b) in the case of enjoyment which he became entitled to (but did not in fact) have, during the period for which he could have had it;

- (c) in the case of enjoyment which he could have become entitled to have by an exercise in the three years ending with his death of a power which was not in fact exercised or was surrendered, during the period for which he could have had it if he had acted as mentioned in sub-paragraph (4) of paragraph 1 of this Schedule.

7TH SCH.
—cont.

Adjustments as to Distributed Assets and Additions to Assets.

3.—(1) Where the assets of the company passing on the death of the deceased by virtue of section forty-six of this Act include any distributed assets, or by reason of the company's having been wound up or dissolved before the death consist of distributed assets, the following provisions of this paragraph shall have effect.

(2) The net income of the company shall be determined as if the income of the company had included, or the company had had income equal to, interest on a sum equal to the value of each distribution at the average rate from the date thereof.

(3) If on any distribution the deceased received beneficially an interest in any of the distributed assets, the benefits accruing to the deceased from the company shall be ascertained as if the amount brought into the income of the company under the last preceding sub-paragraph by reference to the value of the distribution of those assets had been income of the company which the deceased was entitled to receive immediately on its accrual to the company, or, where the interest in those assets which the deceased received was less than an absolute interest, had been such income to an extent corresponding to the proportion which the value of the interest in those assets received by him bore to the value of those assets.

(4) Where sub-paragraph (3) of this paragraph has effect—

- (a) the value on which, apart from this provision, estate duty would be payable on the death of the deceased by virtue of section forty-six of this Act shall be reduced by an amount equal to the value of the distribution of the assets in question, or, where the interest in those assets which the deceased received was less than an absolute interest, by an amount equal to the proportion aforesaid of that value; and
- (b) any amount which is treated as a benefit accruing to the deceased from the company by virtue of that sub-paragraph shall be treated for the purposes of subsection (1) of section fifty-one of this Act as a benefit received by him.

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7TH SCH.
—cont.

4.—(1) Where the principal value of the assets of the company passing on the death of the deceased by virtue of section forty-six of this Act is increased by reason of an addition's having been made to the assets of the company, otherwise than by way of receipts representing income in respect of which the company was liable to pay or bear income tax, between the beginning of the first of the relevant accounting years and the death of the deceased, either—

- (a) in consideration of an issue of shares in or debentures of the company, or
- (b) otherwise howsoever, except by way of purchase for full consideration in money or money's worth given by the company,

the following provisions of this paragraph shall have effect in relation to the added assets.

(2) The net income of the company shall be determined as if the income of the company had included interest on a sum equal to the value of the addition at the average rate from the beginning of the first of the relevant accounting years to the date of the addition.

(3) If a transfer of any of the added assets or of any interest in any of them was made to the company by the deceased, the benefits accruing to the deceased from the company shall be ascertained as if the amount brought into the income of the company under the last preceding sub-paragraph by reference to the value of the addition of those assets had been income of the company which the deceased was entitled to receive immediately on its accrual to the company, or had been such income to an extent corresponding to the proportion which the value of the interest transferred bore to the value of those assets, as the case may be.

(4) Where sub-paragraph (3) of this paragraph has effect, if the deceased received as consideration for the addition of the assets in question an interest in any shares in or debentures of the company in respect of which estate duty would be payable on his death apart from anything in subsection (2) of section fifty-one of this Act, any amount which is treated as a benefit accruing to him from the company by virtue of that sub-paragraph shall be treated for the purposes of the said subsection (2) as a benefit accruing to him by virtue of his interest in those shares or debentures.

(5) In this paragraph the expression "value of the addition" means, in relation to any added assets, the value thereof or, if partial consideration (other than an issue of, or an alteration of

rights attaching to, shares in or debentures of the company) was given therefor in money or money's worth out of the resources or at the expense of the company, the value thereof less the value of the consideration given.

7TH SCH.
—cont.

Prevention of duplication of charge in respect of benefits and charge in respect of shares.

5. For the purposes of subsection (2) of section fifty-one of this Act, where the benefits that accrued to the deceased from the company in the relevant accounting years included benefits that accrued to him otherwise than as mentioned in that subsection, but the deceased had at any time an interest in, or a power was at any time exercisable in relation to, shares in or debentures of the company in respect of which estate duty would be payable on his death apart from anything in that subsection, and by virtue of that interest or power benefits accrued to the deceased from the company in those years, or would so have accrued to him if any payments had been made by virtue of rights attached to those shares or debentures, then—

- (a) if the first-mentioned benefits consisted to any extent of payments made out of moneys which, if not so applied, could have been applied in increasing the last-mentioned benefits, or as payments which would have constituted such benefits; or
- (b) if the first-mentioned benefits are brought into the computation made under subsection (2) of section forty-six of this Act to the exclusion to any extent of the last-mentioned benefits;

the first-mentioned benefits shall to that extent be treated as if they had accrued to the deceased by virtue of his interest in, or of the power exercisable in relation to, the said shares or debentures.

“ Accounting year.”

6.—(1) The expression “ accounting year ” means if the company has, before the death of the deceased, made up accounts for a period of twelve months ending in the last year of his life, that period and each previous period of twelve months ending on the date corresponding to that to which the accounts were made up, or, if not, a period of twelve months ending on such date in the last year of his life as the Commissioners may determine and each previous period of twelve months ending on the date corresponding to the date determined.

7TH SCH.
—cont.

(2) The expression "relevant accounting years" means the accounting years by reference to which the extent of the passing of the assets of the company is to be determined under section forty-six of this Act.

(3) Where an accounting year does not coincide with a period for which accounts of the company were made up, the Commissioners may, for the purpose of determining the income or net income of the company for that accounting year, divide any such period and make such apportionments and aggregations of the income of the company as may be necessary, so, however, that any apportionments so made shall be made in proportion to the number of months or fractions of months in the respective periods for which the apportionment is made.

EIGHTH SCHEDULE.

Section 65.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
63 & 64 Vict. c. 7.	The Finance Act, 1900.	Section eleven (except as regards persons dying before the commencement of this Act).
10 Edw. 7. & 1 Geo. 5. c. 8.	The Finance (1909-10) Act, 1910.	In section fifty-nine, in subsection (1), the words "or a surrender, assurance, divesting, or disposition must have been made or effected," the words "or affected by the surrender, assurance, divesting, or disposition", the words "and section eleven of the Finance Act, 1900", and in the proviso the words "surrender, assurance, divesting or disposition" and the words "or effected" (except as regards persons dying before the commencement of this Act).
17 & 18 Geo. 5. c. 10.	The Finance Act, 1927.	Subsections (2) and (3) of section eight and Part II of the Third Schedule.

8TH SCH.
—cont.

Session and Chapter.	Short Title.	Extent of Repeal.
20&21 Geo. 5. c. 28.	The Finance Act, 1930.	Sections thirty-four to thirty-nine (except as regards persons dying before the commencement of this Act).
23&24 Geo. 5. c. 19.	The Finance Act, 1933.	Section four, subsections (1) and (2) of section five and the Third Schedule.
1 & 2 Geo. 6. c. 46.	The Finance Act, 1938.	Section forty-nine (except as regards persons dying before the commencement of this Act).
2 & 3 Geo. 6. c. 109.	The Finance (No. 2) Act, 1939.	Subsections (1) and (2) of section five and Parts I and II of the Fourth Schedule.

CHAPTER 30.

An Act to amend the Marriage Notice (Scotland) Act, 1878, in its application to persons engaged in war service. [27th June 1940.]

BE it enacted by the King'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.—(1) Where one of the parties to a regular marriage intended to be celebrated or contracted in Scotland is engaged in war service, the other party may, subject to and in accordance with the provisions of section seven of the Marriage Notice (Scotland) Act, 1878, give notice of the intended marriage as if the parties were residing in different parishes or districts in Scotland, and the provisions of that Act relating to

Amendment
of 41 & 42
Vict. c. 43
in its
application
to persons
engaged
in war
service.

notice of intended marriages and to certificates of due publication thereof shall apply accordingly with the substitution, however, for the words "seven consecutive days" and "seven clear days" occurring in sections eight and nine, of the words "one day" and "one clear day" respectively.

(2) A certificate of due publication of notice of the intended marriage granted by virtue of the foregoing subsection shall be of the like force and effect in all respects as a certificate applicable to both parties granted in pursuance of a notice given by both parties.

Interpre-
tation.

2.—(1) In this Act—

the expression "war service" means—

(a) service during the war period (whether within or outside the United Kingdom) in any of His Majesty's naval, military or air forces or the nursing service or other auxiliary service of any of those forces;

(b) any other service during the war period (whether within or outside the United Kingdom) in any British ship; and

the expression "war period" means the period during which the Emergency Powers (Defence) Act, 1939, is in force.

2 & 3 Geo. 6.
c. 62.

2 & 3 Geo. 6.
c. 81.

(2) For the purposes of this Act, a person on whom an enlistment notice has been served in pursuance of the National Service (Armed Forces) Act, 1939, shall, during the period between the service of such notice and the date on which he is thereby required to present himself, be deemed to be serving in such one of His Majesty's Forces as is therein specified.

Short title.

3. This Act may be cited as the Marriage (Scotland) (Emergency Provisions) Act, 1940.



CHAPTER 31.*War Charities Act, 1940.*

ARRANGEMENT OF SECTIONS.

Section.

1. Prohibition against appeals for war charities unless registered or exempted.
2. Registration of war charities.
3. Conditions to be complied with by registered charities.
4. Regulations.
5. Powers of Charity Commissioners.
6. Extension of objects of war charity within the meaning of War Charities Act, 1916.
7. Amendment of House to House Collections Act, 1939, in relation to war charities.
8. False statements.
9. Penalties for offences.
10. Registration authorities.
11. Definition of war charity.
12. Application to Scotland.
13. Provision as to Northern Ireland.
14. Short title, extent and repeal.

An Act to provide for the registration and control of war charities, and for the extension of the objects of certain war charities; and for purposes connected with the matters aforesaid.

[27th June 1940.]

BE it enacted by the King'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.—(1) It shall not be lawful to make any appeal to the public for donations or subscriptions in money or in kind to any war charity, or to raise or attempt to raise money for any such charity by promoting or assisting to promote any bazaar, sale, entertainment or exhibition, or by any similar means, unless—

Prohibition against appeals for war charities unless registered or exempted.

(a) the charity is registered or exempted from registration under this Act; and

(b) approval in writing has been given by the management committee or person responsible for the administration of the charity, or a duly authorised officer of the charity;

and if any person contravenes the provisions of this subsection, he shall be guilty of an offence :

Provided that this subsection shall not apply to any collection at divine service in a place of public worship.

(2) A registration authority may exempt from registration under this Act any war charity if they are satisfied that the charity is established in good faith, and is of so limited a character as respects the area in which the activities of the charity are or will be carried on, or as respects the duration or the objects of the charity, or as respects the value of the money and property likely to be obtained, that it is unnecessary in the interests of the public that the charity should be registered; and the registration authority may exempt the charity for an indefinite or a limited period, and may, if they are no longer satisfied as to the matters aforesaid, withdraw the exemption.

The registration authority, on exempting a charity, shall furnish a certificate of exemption which shall, if the exemption is for a limited period, specify that period.

(3) Subsection (1) of this section, so far as it requires the war charity concerned to be registered or exempted from registration under this Act shall not apply to any war charity until the expiration of two months after the passing of this Act, unless the registration authority within that period refuses to register the charity, nor to any war charity pending the decision of the registration authority on an application for the registration or exemption of the charity made within that period.

Registra-
tion of war
charities.

2.—(1) Applications for registration or exemption from registration under this Act shall be in the prescribed form and shall be sent to the registration authority for the area in which the administrative centre of the charity is situate, and at least one week before sending an application for registration there shall be inserted in not less than two newspapers circulating in the said area a statement in the prescribed form of the intention to make such an application and of the time within which, and the place at which, objections to the application may be made; and, subject to the following provisions of this section, the authority shall, after considering any such objections, grant any such application duly made in accordance with this Act and furnish a certificate of registration.

(2) No charity shall be registered under this Act unless the registration authority are satisfied that a responsible committee or other body (in this Act referred

to as a "management committee"), consisting of not less than three persons, has been appointed to administer the charity, and a registration authority may refuse to register any charity, or may remove any charity from the register kept by them, if they are satisfied—

- (a) that the charity is not established, or is not being carried on, in good faith;
- (b) that the charity is not being or is not likely to be properly administered or, in the case of removal from the register, that the conditions specified in the next following section of this Act have not been complied with;
- (c) that the total value of the money and property likely to be applied towards the objects of the charity (including any money and property already so applied) is inadequate in proportion to the total value of the money and property likely to be obtained for those objects (including any money and property already so obtained);
- (d) that remuneration or reward which is excessive in relation to the total value of the money and property likely to be applied towards the objects of the charity is likely to be, or has been, retained or received by any person out of the money and property obtained for those objects;
- (e) that the authority have not been furnished with information reasonably required by them for the purpose of informing themselves as to any of the matters specified in the foregoing provisions of this subsection.

(3) An appeal from a refusal by a registration authority to register any charity, or from the decision of a registration authority to remove any charity from the register, shall lie to the Charity Commissioners and, if as a result of the appeal the Charity Commissioners decide that the application for registration ought not to be refused or, as the case may be, that the charity ought not to be removed from the register, the registration authority shall register the charity or, as the case may be, restore the charity to the register.

(4) Where a war charity has been removed by the registration authority from the register, and either an

appeal to the Charity Commissioners has been dismissed or no such appeal has been made and the time for making such an appeal has expired, the registration authority shall give notice of the removal of the charity in at least two newspapers circulating in their area.

(5) Every registration authority shall keep a register, containing such particulars as may be prescribed, of all the charities registered by them under this Act, and lists, containing such particulars as may be prescribed, of all charities the registration of which has been refused by them under this Act and of all charities which have been exempted by them from registration.

(6) Where the administrative centre of any registered war charity is transferred from the area of the registration authority by whom the charity is for the time being registered to another area, the authority shall, after giving notice in writing in the prescribed form to the management committee of the charity and to the registration authority for the area to which the administrative centre has been transferred and affording a reasonable opportunity for raising any question as to the situation of the administrative centre, transmit to the last named authority the particulars of registration of that charity, and that authority shall enter the particulars on the register kept by them and the charity shall thereafter be deemed to have been registered by them :

Provided that, if at the time of the transfer the registration authority from whose area the administrative centre of the war charity is transferred is engaged in an investigation of the affairs of the charity, the authority may postpone the transmission of the particulars of registration of the charity until the completion of the investigation.

(7) Every registration authority shall forthwith send to the Charity Commissioners a copy of all particulars entered in the register and lists kept by them under this section, and shall forthwith notify the Charity Commissioners of any changes in the register or lists.

(8) The Charity Commissioners shall keep a combined register of all charities registered under this Act, and a combined list of all charities in respect of which applications for registration under this Act have been refused, and

a combined list of all charities which have been exempted from registration under this Act.

(9) Any question as to where the administrative centre of any charity is situate shall be finally determined by the Charity Commissioners.

3. Charities registered under this Act shall comply with the following conditions:—

- (a) the charity shall be administered by a management committee consisting of not less than three persons, and minutes shall be kept of the meetings of the management committee in which shall be recorded the names of the members of the committee attending the meetings ;
- (b) proper books of account shall be kept, containing such particulars (including particulars of property acquired other than money), as may be prescribed, and the accounts shall be audited, either annually or at such more frequent intervals as the registration authority with the consent of the Charity Commissioners may require, by an independent person who possesses the prescribed qualifications or is on other grounds accepted by the registration authority as competent for the purpose, and copies of the accounts so audited shall be sent to the registration authority ;
- (c) all money received by the charity shall be paid into a separate account kept in the name of the charity at such bank or banks as may be specified in the particulars of the charity entered in the register ;
- (d) such particulars with regard to accounts and other records as the registration authority or the Charity Commissioners may require shall be furnished to the registration authority or the Charity Commissioners, and the books of account and other records of the charity and all documents relating thereto shall be open to inspection at any time by any person duly authorised by the registration authority or by the Charity Commissioners.

Conditions to be complied with by registered charities.

Regulations.

4.—(1) The Charity Commissioners may, subject to the approval of the Secretary of State, make regulations—

- (a) providing for the inspection of registers and lists kept under this Act, and the making and the furnishing and certification of copies thereof and extracts therefrom;
- (b) prescribing the fee (not exceeding ten shillings) to be paid on registration, and the fees for making or obtaining copies of, and extracts from, registers and lists;
- (c) requiring notification to the registration authority of any changes requiring alterations in the particulars entered in the register or any such list;
- (d) requiring, on the withdrawal of the exemption or removal from the register of any war charity, the surrender of the certificate of exemption or registration, as the case may be;
- (e) requiring appeals and advertisements made or issued by or on behalf of any war charity to state that the charity is registered under this Act;
- (f) prescribing, in relation to any of the conditions specified in the last foregoing section of this Act, or any of the requirements of the regulations, the persons who are to be responsible for securing compliance therewith;
- (g) prescribing the procedure for making appeals or representations or referring questions to the Charity Commissioners under this Act, and limiting the time within which such appeals may be made;
- (h) generally for carrying this Act into effect;

and in this Act the expression “prescribed” means prescribed by the regulations.

(2) If any person who under the regulations is responsible for securing compliance with any regulation or with any condition specified in the last foregoing section of this Act fails to do so, he shall be guilty of an offence.

5.—(1) If—

- (a) representations are made to the Charity Commissioners, as respects any war charity registered or exempted from registration under this Act, that grounds exist which would under the provisions of this Act justify the registration authority in removing the charity from the register or, as the case may be, in withdrawing the exemption; and
- (b) the Commissioners, after giving the registration authority and the management committee or person responsible for the administration of the charity a full opportunity of making representations, are satisfied that grounds exist as aforesaid;

Powers of
Charity
Commis-
sioners.

the Commissioners may direct the registration authority to remove the charity from the register or, as the case may be, withdraw the exemption, and the registration authority shall comply with the direction and, in the case of a removal, forthwith give the notice required by subsection (4) of section two of this Act.

(2) Subject to the provisions of this section, where—

- (a) any war charity is removed from the register;
- (b) an application for the registration of any war charity is refused;
- (c) the Charity Commissioners are satisfied, as respects any war charity which is not for the time being registered or exempted from registration under this Act, that if an application for the registration of the charity were made, there would be grounds for refusing the application; or
- (d) the Charity Commissioners are satisfied that the objects of any war charity have failed altogether or have become obsolete or useless;

the Charity Commissioners may—

- (i) order any bank or other person who holds money or securities on behalf of the charity not to part with the money or securities without the authority of the Commissioners;

23 & 24 Vict.
c. 136.

(ii) order any money or securities held on behalf of the charity to be paid or transferred to the Official Trustees of Charitable Funds and for that purpose may make, without the necessity of any application being made to them for the purpose, any such order as they are authorised under section two of the Charitable Trusts Act, 1860, to make;

(iii) establish a scheme for the regulation of the charity in accordance with their ordinary jurisdiction under the Charitable Trusts Acts, 1853 to 1939, as if the charity were a charity within the jurisdiction of the Commissioners under those Acts, but without the necessity of any application being made to them for the purpose.

(3) If any person fails to comply with any such order as is mentioned in paragraph (i) or paragraph (ii) of the last foregoing subsection, he shall be guilty of an offence.

(4) The Charity Commissioners may exercise their powers under subsection (2) of this section in the cases mentioned in paragraphs (a) and (b) thereof, notwithstanding that an appeal is pending, but shall not exercise their power of establishing such a scheme as aforesaid—

(a) in a case where an appeal is pending, until the appeal has been determined; or

(b) in the cases mentioned in paragraphs (c) and (d) of the said subsection, without giving the management committee or person responsible for the administration of the charity a full opportunity for making representations.

(5) The Charity Commissioners shall, for the purposes of their functions under this section and for the purposes of any appeal to them under this Act, have in relation to war charities all such powers with respect to requiring accounts, statements, written answers to inquiries, the attendance of persons for examination on oath or otherwise, the production of documents, the furnishing of copies and extracts from documents, the examination of registers and records, and the transmission

of documents for examination, as are exercisable by them under the Charitable Trusts Acts, 1853 to 1939, in relation to charities within the jurisdiction of the Commissioners under those Acts, and those Acts shall apply accordingly.

6. The objects of any war charity within the meaning of the War Charities Act, 1916, may, with the consent of the Charity Commissioners, be extended so as to include any charitable object referred to in the definition in this Act of "war charity", being an object similar to the original objects of the charity, and the funds of the charity may be applied to any object so included in like manner as to the original objects of the charity.

Extension of objects of war charity within the meaning of War Charities Act, 1916. 6 & 7 Geo. 5. c. 43.

7.—(1) A police authority may refuse to grant a licence authorising a person to promote a collection as defined by the House to House Collections Act, 1939, if the authority is satisfied that the collection is for a war charity which is not for the time being registered or exempted from registration under this Act.

Amendment of House to House Collections Act, 1939, in relation to war charities. 2 & 3 Geo. 6. c. 44.

(2) If the chief officer of police for the police area comprising a locality in which any such collection is being or is proposed to be made, is satisfied that it is on behalf of a war charity for the time being exempted from registration under this Act, he may grant to the person who appears to him to be principally concerned in the promotion of the collection a certificate to that effect, and any such certificate shall have the like effect as a certificate granted under subsection (4) of section one of the House to House Collections Act, 1939.

8. If any person—

(a) in any application for registration or exemption from registration under this Act, or in any notification of any change requiring alterations in the particulars entered in any register or list kept under this Act, makes any false statement or false representation;

(b) falsely represents himself to be an officer or agent of a war charity;

he shall be guilty of an offence.

False statements.

9.—(1) Any person guilty of an offence under section four of this Act shall be liable on summary conviction to a fine not exceeding five pounds.

Penalties for offences.

(2) Any person guilty of any other offence under this Act shall be liable on summary conviction to a fine not exceeding one hundred pounds or to imprisonment for a term not exceeding six months, or to both such fine and such imprisonment.

(3) No proceedings for an offence to which the last foregoing subsection applies shall be instituted except by or with the consent of the Charity Commissioners.

Registration
authorities.

10.—(1) For the purposes of this Act, the registration authority shall—

- (a) as respects the City of London, be the Common Council of the City of London;
- (b) as respects any county borough, or any non-county borough or urban district which has according to the last published census for the time being a population of fifteen thousand or upwards, be the council of the borough or urban district;
- (c) as respects the Isles of Scilly, be the council of the Isles of Scilly;
- (d) elsewhere, be the council of the county.

(2) The Common Council of the City of London may act through a committee of the council, which may, if the council think fit, comprise persons who are not members of the council.

(3) Regulations made under section four of this Act shall—

- (a) provide that, subject to such conditions (other than a condition requiring the payment of any fee for registration) as may be prescribed, any war charity registered at the passing of this Act under the War Charities Act, 1916, shall be deemed to be registered under this Act by the registration authority for that charity;
- (b) provide for the transfer of registers and other records kept under the War Charities Act, 1916, by authorities who are not registration authorities under this Act to the appropriate registration authorities under this Act;
- (c) provide for such consequential and incidental matters as may be necessary.

11.—(1) In this Act the expression “war charity” means any fund, institution, association or undertaking, whether established before or after the passing of this Act, having for its sole or principal object or among its principal objects the relief of suffering or distress caused, or the supply of needs or comforts to persons affected, by—

Definition
of war
charity.

- (a) any war in which His Majesty was engaged during the years nineteen hundred and fourteen to nineteen hundred and eighteen;
- (b) any war in which His Majesty is engaged at the passing of this Act; and
- (c) any war or act of aggression, whether occurring before or after the passing of this Act, to which His Majesty by Order in Council declares this Act to be applicable;

and any other charitable object connected with any such war or act of aggression :

Provided that—

- (i) the said expression does not include any charity for the blind within the meaning of section three of the Blind Persons Act, 1920;
- (ii) in relation to any charity which becomes a war charity by virtue of an Order in Council made under paragraph (c) hereof, subsection (3) of section one of this Act shall have effect as if for the reference to the passing of this Act there were substituted a reference to the date of the Order.

10 & 11
Geo. 5. c. 49.

(2) Any question whether a charity is a war charity shall be finally determined by the Charity Commissioners.

(3) The provisions of this Act, except in so far as they provide for the extension of the objects of certain war charities and make it an offence for any person—

- (a) to make an appeal or raise or attempt to raise money for any war charity, without the approval in writing of the management committee or person responsible for the administration of the charity, or a duly authorised officer of the charity;
- (b) falsely to represent himself to be an officer or agent of a war charity;

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shall not apply to the Royal Patriotic Fund Corporation or to any war charity administered by a government department.

Application
to Scotland.

12. This Act shall in its application to Scotland have effect subject to the following modifications :—

- (a) for references to the Charity Commissioners there shall be substituted references to the Secretary of State;
- (b) in subsection (1) of section four the words “ subject to the approval of the Secretary of State ” shall be omitted;
- (c) for paragraphs (ii) and (iii) of subsection (2) of section five there shall be substituted the following paragraphs—

“ (ii) order any money or securities held on behalf of the charity to be paid or transferred to the Secretary of State or to such bank or other person as the Secretary of State may direct;

(iii) frame a scheme providing for the future management of the charity and for the appointment of trustees to manage the same, or direct that the charity be discontinued and the funds be paid over to some registered charity having similar objects or be otherwise applied as he may direct ”;

- (d) for subsection (5) of section five there shall be substituted the following subsection—

“ (5) The Secretary of State may, for the purposes of his functions under this section and for the purposes of any appeal to him under this Act, make such inquiry as he thinks necessary, and may direct an inquiry to be held by such person as he may appoint for the purpose. Any person appointed to hold an inquiry may call for such documents and accounts and may hear such witnesses as he shall think fit, and shall have power to take evidence on oath and for that purpose to administer oaths.”

- (e) section seven shall apply in relation to a collection in any locality situated in a burgh, not being a county of a city, as if for references to a police authority and to the chief officer of police for the police area comprising the locality there were substituted respectively references to the magistrates and to the chief magistrate of the burgh in which the locality is situated;
- (f) in section nine for the words "on summary conviction" in subsection (1) there shall be substituted the words "on conviction by a court of summary jurisdiction", and subsection (3) shall not apply;
- (g) in section ten for subsection (1) there shall be substituted the following subsection—
 " (1) For the purposes of this Act the registration authority shall be the county or town council."
- (h) any expenditure incurred by a county or town council for the purposes of this Act shall be defrayed out of such rate payable by owners and occupiers in equal proportions as the council may determine.

13. Notwithstanding anything in the Government of Ireland Act, 1920, the Parliament of Northern Ireland shall have power to make laws, in respect of war charities established in the portion of Ireland within their jurisdiction or any part thereof, for purposes similar to the purposes of this Act.

Provision as to Northern Ireland.
10 & 11
Geo. 5. c. 67.

14.—(1) This Act may be cited as the War Charities Act, 1940.

Short title, extent and repeal.

(2) This Act, except the provisions of the last foregoing section, shall not extend to Northern Ireland.

(3) The War Charities Act, 1916, and the War Charities (Scotland) Act, 1919, are hereby repealed:

9 & 10
Geo. 5. c. 12.

Provided that—

- (a) this repeal shall not affect the operation of the War Charities Act, 1916, as applied by section three of the Blind Persons Act, 1920; and

52 & 53 Vict.
c. 63.

- (b) without prejudice to any provision of the Interpretation Act, 1889, this repeal shall not affect the validity of any orders or schemes made under either of the said repealed Acts and in force at the passing of this Act, and in so far as any such orders or schemes could have been made under this Act, they shall be deemed to have been so made and this Act shall have effect accordingly.

CHAPTER 32.

An Act to extend to London the power of rating authorities under the Rating and Valuation Act, 1925, to reduce or remit rates.

[27th June 1940.]

BE it enacted by the King'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 :—

Extension
to London
of power to
reduce or
remit rates.
15 & 16
Geo. 5. c. 90.

1. Subsection (4) of section two of the Rating and Valuation Act, 1925 (which empowers rating authorities to reduce or remit the payment of any general rate) shall extend to the administrative county of London, and the references in that subsection to a rating authority and to any general rate shall be construed accordingly, subject to the modification that, in the case of the city of London, the reference to any general rate shall include a reference to the poor rate.

Short title
and dura-
tion.

2.—(1) This Act may be cited as the Remission of Rates (London) Act, 1940.

2 & 3 Geo. 6.
c. 67.

(2) This Act shall continue in force until the end of the period of two years beginning with such date as may be declared by His Majesty under the Courts (Emergency Powers) Act, 1939, to be the date on which the emergency that was the occasion of the passing of that Act came to an end, and shall then expire except as respects things previously done or omitted to be done.

CHAPTER 33.

An Act to make emergency provision with respect
to the government of India and Burma.

[27th June 1940.]

BE it enacted by the King'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.—(1) Any power of appointment to, or removal from, any office in India (including any power as to appointments to act temporarily in an office) being a power which, apart from the provisions of this section, would be exercisable by His Majesty, shall, during the period specified in section three of this Act, be exercisable also by the Governor-General :

Provisions
as to India.

Provided that the foregoing provisions of this subsection shall not apply in relation to the office of Governor-General or the office of His Majesty's Representative for the exercise of the functions of the Crown in its relations with Indian States, but section ninety of the Government of India Act (which, as set out in the Ninth Schedule to the Government of India Act, 1935, provides for the temporary exercise of the powers of the Governor-General in the event of a vacancy in that office) shall apply in relation to any period during which the Governor-General is for any reason unable to perform the duties of his office as it applies in relation to the period mentioned in subsection (1) of the said section ninety.

26 Geo. 5. &
1 Edw. 8.
c. 2.

(2) Any provision which, under the Government of India Act, 1935, could be made—

- (a) by an Order in Council made in accordance with the provisions of subsection (1) of section three hundred and nine of that Act; or
- (b) by rules made by, or with the sanction of, the Secretary of State,

may, during the period specified in section three of this Act, be made also by the Governor-General by notification in the Gazette of India; and any notification made under this subsection may be varied or revoked by a subsequent

notification made thereunder or in any other manner in which such an Order in Council, or, as the case may be, such rules, could be varied or revoked.

(3) Section seventy-two of the Government of India Act (which, as set out in the Ninth Schedule to the Government of India Act, 1935, confers on the Governor-General power to make ordinances in cases of emergency) shall, as respects ordinances made during the period specified in section three of this Act, have effect as if the words "for the space of not more than six months from its promulgation" were omitted; and, notwithstanding the provision in the said section seventy-two that the power of making ordinances thereunder is subject to the like restrictions as the power of the Indian Legislature to make laws—

- (a) ordinances may, during the said period, be made under that section affecting the Army Act, the Air Force Act, or the Naval Discipline Act; and
- (b) section one hundred and eleven of the Government of India Act, 1935 (which exempts certain British subjects from certain Indian laws) shall not apply to any ordinance made under the said section seventy-two during that period.

(4) The functions of the Governor-General under this section shall be deemed for the purposes of the Government of India Act, 1935, to be included among the functions which he is, by or under that Act, required to exercise in his discretion, and so much of section eighteen A of the Interpretation Act, 1889, as provides that the expression "Governor-General," in relation to the period between the commencement of Part III of the Government of India Act, 1935, and the establishment of the Federation of India, means the Governor-General in Council, shall not apply to this section.

52 & 53 Vict.
c. 63.

Provisions
as to
Burma.

2.—(1) Any power of appointment to, or removal from, any office in Burma, which, apart from the provisions of this section, would be exercisable by His Majesty, shall, during the period specified in section three of this Act, be exercisable also by the Governor:

Provided that this subsection shall not apply in relation to the office of Governor.

(2) Any provision which, under the Government of Burma Act, 1935, could be made—

26 Geo. 5. &
1 Edw. 8.
c. 3.

(a) by an Order in Council made in accordance with the provisions of subsection (1) of section one hundred and fifty-seven of that Act; or

(b) by rules made by the Secretary of State,

may, during the period specified in section three of this Act, be made also by the Governor by notification in the official Gazette of Burma; and any notification made under this subsection may be varied or revoked by a subsequent notification made thereunder, or in any other manner in which such an Order in Council, or, as the case may be, such rules, could be varied or revoked.

(3) Notwithstanding anything in Part IV of the Government of Burma Act, 1935, any ordinance promulgated under section forty-two of that Act during the period specified in section three of this Act and any Governor's Act made during that period may affect the Army Act, the Air Force Act or the Naval Discipline Act, or any similar law enacted by a competent authority in India; and section forty-four of the Government of Burma Act, 1935 (which exempts certain British subjects from certain Burma laws) shall not apply to any ordinance under the said section forty-two or Governor's Act promulgated or made during that period.

(4) The functions of the Governor under this section shall be deemed for the purposes of the Government of Burma Act, 1935, to be included among the functions which he is, by or under that Act, required to exercise in his discretion.

(5) The operation of subsection (1) of section nine of the Government of Burma Act, 1935 (which relates to the procedure to be followed as to Instructions from His Majesty) is hereby suspended during the period specified in section three of this Act.

3. The period referred to in the preceding sections is the period beginning with the date of the passing of this Act and ending with such date as His Majesty may by Order in Council declare to be the end of the emergency which was the occasion of the passing of this Act.

Period
during
which
powers are
exercisable.

4.—(1) Without prejudice to the provisions of section three hundred and fourteen of the Government of India Act, 1935, and section ten of the Government of

Reference
to be made
to Secretary
of State.

Burma Act, 1935 (which provide for the control of the Secretary of State over the discretionary powers of the Governor-General of India and the Governor of Burma) the powers exercisable by virtue of this Act by the Governor-General of India and the Governor of Burma shall not be exercised except on the direction of the Secretary of State :

Provided that the Governor-General or the Governor, as the case may be, may exercise any such powers without any such direction if, and only if, it appears to him that it is essential that the powers should be exercised and that a previous reference to the Secretary of State is likely to cause undue delay in the exercise thereof.

(2) The validity of anything done by the Governor-General or the Governor shall not be called in question on the ground that it was done otherwise than in accordance with the provisions of this section.

Short title.

5. This Act may be cited as the India and Burma (Emergency Provisions) Act, 1940.

CHAPTER 34.

An Act to provide for the closing for all purposes of the Middlesex Deeds Register, and for granting indemnities in respect of losses which may arise from the closing thereof; and for purposes connected with the matters aforesaid.

[10th July 1940.]

BE it enacted by the King'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.—(1) The Middlesex Deeds Register shall be closed for all purposes, and accordingly—

(a) no search shall be made in the Middlesex Deeds Register, whether by the Chief Land Registrar or his officers or otherwise, and

Final
closing of
Middlesex
Deeds
Register.

- (b) section one hundred and ninety-seven of the Law of Property Act, 1925 (which provides that registration in a local deeds registry of memorials of instruments transferring or creating a legal estate or charge by way of legal mortgage shall be deemed to constitute actual notice to all persons of the transfer or creation of the legal estate or charge) shall cease to have effect as respects the Middlesex Deeds Register, 15 & 16
Geo. 5. c. 20.

but the closing of the Middlesex Deeds Register shall not affect the consequences that flow under the Middlesex Deeds Acts from any failure to register a memorial of any instrument a memorial of which was capable of registration thereunder.

(2) Where a memorial of any instrument has been duly registered under the Middlesex Deeds Acts, a purchaser shall, if his purchase took place after the commencement of this Act and at the time of the purchase he had no notice of the transaction to which the instrument relates, have the same rights as he would have if the memorial had not been registered.

2.—(1) Puisne mortgages registered in the Middlesex Deeds Register shall be registrable under the Land Charges Act, 1925, to the same extent as puisne mortgages not registered in any local deeds register. Registra-
tion of
mortgages
in Land
Charges
Register.

(2) No fee shall be payable on the registration under the Land Charges Act, 1925, of a mortgage which becomes capable of registration thereunder by reason of subsection (1) of this section. 15 & 16
Geo. 5. c. 22.

(3) Section ninety-seven of the Law of Property Act, 1925 (which provides that priorities as between certain mortgages of unregistered land not within the jurisdiction of a local deeds registry shall be determined according to the dates of registration under the Land Charges Act, 1925) shall apply in relation to land which was within the jurisdiction of the Middlesex Deeds Registry as it applies in relation to land which was never within the jurisdiction of any local deeds registry.

3.—(1) Any person suffering loss by reason of paragraph (b) of subsection (1), or by reason of subsection (2), of section one of this Act, or by reason of the last preceding section, shall be entitled, subject to the Indemnifi-
cation of
persons
suffering
loss.

provisions of this section, to be indemnified in respect thereof out of moneys provided by Parliament.

(2) No indemnity shall be payable under this section in respect of any loss where the applicant has himself caused or substantially contributed to the loss by his act, neglect or default :

Provided that the foregoing provisions of this subsection shall not apply in relation to any failure on the part of the applicant to register a puisne mortgage under the Land Charges Act, 1925, but if—

- (a) the mortgage is not registered under that Act during the twelve months beginning with the date of the passing of this Act; and
- (b) the loss could have been prevented by the registration or earlier registration thereof,

no indemnity shall be payable unless there is reasonable excuse for the failure to register the mortgage in time to prevent the loss.

(3) Any indemnity under this section may include a reasonable sum in respect of any costs or expenses properly incurred by the applicant in relation to the matter.

(4) If any question arises as to whether a person is entitled to an indemnity under this section or as to the amount of any such indemnity, he may, subject to and in accordance with rules of court, apply in a summary manner to the High Court to have that question determined, and the Court shall have power to hear any application made under this subsection and to make such order thereon as seems proper.

(5) Where indemnity is paid under this section, the Attorney-General shall be entitled, on behalf of the Crown,—

- (a) to recover the amount paid from any person who has caused or substantially contributed to the loss by his fraud; and
- (b) to enforce any express or implied covenant or other right which the person who is indemnified would have been entitled to enforce in relation to the matter in respect of which the indemnity was paid.

4.—(1) A certificate of the registration of a memorial of an instrument in the Middlesex Deeds Register endorsed on the instrument by an officer of the Middlesex Deeds Registry shall be conclusive evidence, for all purposes, of the facts certified.

Proof of registration of memorials in Middlesex Deeds Register.

(2) A writing endorsed on an instrument and purporting to be such a certificate as aforesaid shall be received in evidence and be deemed to be such a certificate without further proof unless the contrary is shown.

5.—(1) In this Act—

Interpretation.

“instrument” includes any document a memorial whereof was capable of registration under the Middlesex Deeds Acts;

“the Middlesex Deeds Acts” means the Middlesex Registry Act, 1708, and the Land Registry (Middlesex Deeds) Act, 1891, as amended by or under any other Act;

7 Anne c. 20.
54 & 55 Vict.
c. 64.

“the Middlesex Deeds Register” means the memorials registered under the Middlesex Deeds Acts, and “the Middlesex Deeds Registry” has a corresponding meaning;

“puisne mortgage” means a legal mortgage not protected by a deposit of documents relating to the legal estate affected; and

“purchaser” means a purchaser in good faith for valuable consideration and includes a lessee, mortgagee or other person who for valuable consideration acquires an interest in property, “purchase” has a corresponding meaning, and “valuable consideration” includes marriage but does not include a nominal consideration in money.

(2) Section one hundred and ninety-nine of the Law of Property Act, 1925 (which provides that a purchaser is not to be prejudicially affected by notice of certain matters) shall have effect for the purposes of this Act, and references in this Act to notice shall be construed accordingly.

6. This Act may be cited as the Middlesex Deeds Act, 1940. Short title.

CHAPTER 35.

An Act to explain and amend the Indian and Colonial Divorce Jurisdiction Act, 1926.

[10th July 1940.]

BE it enacted by the King'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 :—

Removal of doubts as to effect of Matrimonial Causes Act, 1937, on divorce jurisdiction under Indian and Colonial Divorce Jurisdiction Act, 1926. 16 & 17 Geo. 5. c. 40.

1.—(1) For the removal of doubts it is hereby declared that in considering, for the purposes of the Indian and Colonial Divorce Jurisdiction Act, 1926 (hereafter in this Act referred to as “the principal Act”)—

- (a) what are the grounds on which a decree for the dissolution of any marriage may be granted by the High Court in England according to the law for the time being in force in England; and
- (b) what are the principles and rules on which, in the exercise of its jurisdiction to make decrees for the dissolution of a marriage, and, as incidental thereto, to make orders as to damages, alimony or maintenance, custody of children and costs, the High Court in England for the time being acts and gives relief,

the amendments of the law relating to divorce effected by sections one to four, six and eight to ten of the Matrimonial Causes Act, 1937, have to be taken into account, and that references in the principal Act to a decree for the dissolution of a marriage include references to such a decree of presumption of death and of dissolution of a marriage as is authorised by the said section eight.

1 Edw. 8. & 1 Geo. 6. c. 57.

(2) A decree for the dissolution of a marriage granted under the principal Act before the appointed day shall not be invalid by reason only that regard has not been had to the provisions of section one of the Matrimonial Causes Act, 1937, and where before the appointed day a petition under the principal Act has been dismissed

which would not have been dismissed if the principal Act had been construed in the manner specified in subsection (1) of this section, the dismissal of the petition shall not prejudice the bringing of a new petition upon the same, or substantially the same, facts.

2.—(1) For proviso (c) to subsection (1) of section one of the principal Act there shall, as from the appointed day, be substituted the following proviso—

Amendment of certain conditions precedent to the granting of relief.

“(c) no such court shall grant any relief under this Act except in cases where the petitioner resided in India at the time of presenting the petition and the place where the parties to the marriage last resided together was in India, or make any decree of dissolution of marriage on the ground of adultery, cruelty or any crime except where the marriage was solemnized in India or the adultery, cruelty, or crime complained of was committed in India.”

(2) For the removal of doubts it is hereby declared that the provision in the said proviso (c) as originally enacted that no court shall make any decree of dissolution of marriage except where either the marriage was solemnized in India or the adultery or crime was committed in India did not operate so as to prevent the making of such a decree on grounds other than adultery or crime where the marriage was solemnized in India; and where before the appointed day a petition for the dissolution of a marriage has been dismissed on the ground that the said provision did so operate, the dismissal of the petition shall not prejudice the bringing of a new petition upon the same, or substantially the same, facts.

3. Where a wife has been deserted by her husband, and the husband was immediately before the desertion domiciled in England or Scotland but has changed his domicile since the desertion, a High Court in India shall, as from the appointed day, have the same jurisdiction under the principal Act as it would have if the change had not taken place; but, in any such case, the power conferred on the Court by proviso (d) to subsection (1) of section one of the principal Act to require the petitioner to show that she is prevented from taking proceedings in the court of the country in which she is domiciled shall

Jurisdiction under the principal Act in case of husband's change of domicile.

include power to require her to show that she is similarly prevented from taking proceedings in the High Court in England, or, as the case may be, the Court of Session.

Registra-
tion in
England
and Scot-
land of
decrees and
orders
under prin-
cipal Act.

4.—(1) The following subsection shall, as from the appointed day, be substituted for subsection (2) of section one of the principal Act :—

“(2) Where a decree or order is made under this section, the proper officer of the court making the decree or order shall transmit a certified copy thereof—

(a) if the parties to the marriage are domiciled in England, for registration in the High Court in England;

(b) if the parties to the marriage are domiciled in Scotland, for registration in the books of council and session,

and upon receipt of a copy of a decree or order purporting to be so certified and transmitted, the decree or order shall be registered accordingly.”

(2) In subsection (3) of the said section one for the words down to “have the same force and effect, and” there shall, as from the appointed day, be substituted the words “Where a decree or order has been registered in accordance with the last preceding subsection”, and at the end of the said subsection (3), the following words shall, as from the appointed day, be inserted—

“and

(iii) nothing in this subsection shall be construed as preventing the taking of any proceedings in India under or in relation to any decree or order under subsection (1) of this section at any time after the making thereof.”

Application
to Burma
and
Colonies.

5. The foregoing provisions of this Act shall, with the necessary adaptations, apply in relation—

(a) to Burma;

(b) to any part of His Majesty’s dominions to which the provisions of section one of the principal Act apply by virtue of an Order in Council under section two thereof, whenever made,

as they apply in relation to India.

6.—(1) A High Court in India on which jurisdiction is conferred by subsection (1) of section one of the principal Act shall, on and after the appointed day, exercise that jurisdiction if, and only if, the parties to the marriage last resided together, or at the date of the presentation of the petition each reside, in the appropriate area.

Areas for which the various High Courts in India are to act.

(2) In this section, the expression “ the appropriate area ” means, in relation to any court, the area with reference to which that court is for the time being a High Court for the purposes of the Indian law known as the Indian Divorce Act, 1869, or such other area as the Governor-General may from time to time by public notification specify, in relation to that court, as the appropriate area for the purposes of this section.

(3) The functions of the Governor-General under this section shall be deemed, for the purposes of the Government of India Act, 1935, to be included among the functions which he is, by or under that Act, required to exercise in his discretion, and so much of section eighteen A of the Interpretation Act, 1889, as provides that the expression “ Governor-General ” shall, in relation to the period between the commencement of Part III of the Government of India Act, 1935, and the establishment of the Federation of India, mean the Governor-General in Council, shall not apply to this section.

26 Geo. 5. &
1 Edw. 8.
c. 2.
52 & 53 Vict.
c. 63.

7. In this Act, the expression “ the appointed day ” means the first day of January nineteen hundred and forty-one.

Meaning of “ appointed day.”

8. This Act may be cited as the Indian and Colonial Divorce Jurisdiction Act, 1940, and the principal Act and this Act may be cited together as the Indian and Colonial Divorce Jurisdiction Acts, 1926 and 1940.

Short title and citation.

CHAPTER 36.

An Act to include unemployment insurance among the classes of subjects enumerated in section ninety-one of the *British North America Act, 1867.* [10th July 1940.]

WHEREAS the Senate and Commons of Canada in Parliament assembled have submitted an address to His Majesty praying that His Majesty may graciously be pleased to cause a Bill to be laid before the Parliament of the United Kingdom for the enactment of the provisions hereinafter set forth :

Be it therefore enacted by the King'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 :—

Extension of exclusive legislative authority of Parliament of Canada. 30 & 31 Vict. c. 3.

1. Section ninety-one of the *British North America Act, 1867*, is amended by inserting therein, after item 2 "The regulation of trade and commerce", the following item :—

"2A. Unemployment insurance."

Short title and citation. 7 Edw. 7. c. 11.

2. This Act may be cited as the *British North America Act, 1940*, and the *British North America Acts, 1867 to 1930*, the *British North America Act, 1907*, and this Act, may be cited together as the *British North America Acts, 1867 to 1940*.

CHAPTER 37.

An Act to amend the Courts (Emergency Powers) Act, 1939. [10th July 1940.]

BE it enacted by the King'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 :—

Amendment of s. 1 of Courts

1.—(1) Where an application is made by the lessor or mortgagee of any premises, other than a dwelling-

house to which the Rent and Mortgage Interest Restrictions Acts, 1920 to 1939, apply, for leave to exercise any of the rights and remedies mentioned in subsections (1), (2) and (3) of section one of the principal Act, being a right or remedy arising in consequence of a default in the payment of rent or mesne profits, or, as the case may be, in the payment of any instalment of or interest on mortgage money, the appropriate court, if it gives leave subject to restrictions and conditions, shall not make the leave conditional on any default in the payment of rent or mesne profits falling due after the date of the hearing of the application or, as the case may be, on any default in the payment of any mortgage money or interest thereon falling due after that date; but nothing herein shall be taken as prejudicing the power of the court, on any subsequent application for leave to exercise the same right or remedy, to vary the conditions or give unconditional leave, having regard to any such default occurring after the first application but before the subsequent application.

(Emergency Powers) Act, 1939, as respects defaulting tenant or mortgagor.

(2) Where the appropriate court, after the passing of this Act, refuses leave under the said section one to enforce a judgment or order for the recovery of possession of any such premises as aforesaid in default of payment of rent, or gives such leave subject to restrictions and conditions, the lease shall be deemed not to have been forfeited and shall continue in force so long as the judgment or order remains unenforceable, but no longer.

(3) Where the appropriate court, before the passing of this Act, has refused leave under the said section one to enforce a judgment or order for the recovery of possession of any such premises as aforesaid in default of payment of rent, or has given such leave subject to restrictions and conditions, and the judgment or order remains unenforceable, the person who, if the lease had not been forfeited, would be entitled to the benefit thereof, may apply to the court for relief from forfeiture, and the court may grant such relief and direct that it shall have effect so long as the judgment or order remains unenforceable, but no longer.

(4) Where relief is granted under the last foregoing subsection from forfeiture of a lease, any order made under subsection (4) of section one hundred and forty-six

15 & 16
Geo. 5. c. 20. of the Law of Property Act, 1925, vesting the premises or any part thereof in an under-lessee shall have effect subject to the relief so given.

Power of
court to take
account of
other
liabilities.

2.—(1) It is hereby declared for the removal of doubt that on an application for leave to exercise any of the rights or remedies mentioned in subsections (1), (2) and (3) of section one of the principal Act, the appropriate court—

(a) in determining whether the person liable to satisfy the judgment or order, or to pay the rent or other debt, or to perform the obligation, in question is unable immediately to do so by reason of circumstances directly or indirectly attributable to any war in which His Majesty may be engaged; or

(b) in determining the restrictions and conditions (if any) subject to which the leave is to be given;

may take account of other liabilities, whether present or future, of that person :

Provided that nothing in this subsection shall be construed as affecting the provisions of the foregoing section of this Act or as enabling the court to make the leave conditional on a failure to satisfy any such other liability.

(2) Rules made under the principal Act may provide for the service of notice of any such application upon persons, other than the applicant, having claims against the person liable as aforesaid, and for enabling such persons to be heard at the hearing of the application.

Provisions
as to
mortgages.

3.—(1) Where an application is made by the mortgagee of a dwelling-house for leave to exercise in relation to the mortgage or the dwelling-house any of the rights or remedies mentioned in subsections (2) and (3) of section one of the principal Act, and the mortgagor is a person serving in the armed forces of His Majesty or mainly dependent on a person so serving, the appropriate court, unless it is satisfied that the mortgagor is able immediately to pay the debt or to perform the obligation in question or that his inability to do so does not arise by reason of circumstances directly or indirectly attributable to any war in which His Majesty may be engaged, may in its

absolute discretion refuse leave for the exercise of that right or remedy or give leave therefor subject to such restrictions and conditions as the court thinks proper.

(2) Where at the hearing of any such application as aforesaid the mortgagor is not present or is not represented, he shall, unless the contrary is proved by the applicant, be deemed for the purposes of the foregoing subsection to be a person serving in the armed forces of His Majesty or mainly dependent on a person so serving.

(3) Rules made under the principal Act may provide that, in such cases and subject to such conditions as may be specified in the rules, the leave of the appropriate court to appoint a receiver of the rents and profits of any mortgaged dwelling-house may be given on the ex-parte application of the mortgagee.

(4) For the avoidance of doubt it is hereby declared that subsection (1) of section one of the Possession of Mortgaged Land (Emergency Provisions) Act, 1939 (which restricts the right of mortgagees to obtain possession of land mortgaged before the third day of September nineteen hundred and thirty-nine) applies to any right to obtain possession conferred on the mortgagee by virtue of any attornment or other provision contained in the mortgage or in any agreement collateral thereto; and accordingly the said subsection shall have effect and be deemed always to have effect as if after the words "obtain possession of the land" there were inserted the words "whether by virtue of his estate or interest as mortgagee or of any attornment or other provision contained in the mortgage or in any agreement collateral thereto."

2 & 3 Geo. 6.
c. 108.

4.—(1) Subsection (3) of section one of the principal Act (which prevents persons proceeding without the leave of the court to execution on judgments and orders for the recovery of possession of land) shall have effect as if after the words "payment of money" there were inserted the words "or for the delivery of any property other than land by reason of a default in the payment of money."

Restriction on
delivery of
goods.

(2) Where the appropriate court refuses leave under subsection (4) of section one of the principal Act to take possession of goods let under a hire-purchase agreement or to execute any judgment or order for the delivery of

such goods, or gives such leave, subject to restrictions and conditions, and the hirer, before possession is taken or the judgment or order is executed, pays the hire-purchase price, the owner's title to the goods shall, notwithstanding any failure to pay the hire-purchase price at the times required by the agreement, vest in the hirer.

Minor
amend-
ments.

5.—(1) In relation to any application under the principal Act for leave to enforce a judgment or order for the recovery of possession of land in default of payment of rent, the references in subsection (4) of section one of the principal Act and in section two of this Act to the person liable to satisfy the judgment or order or to pay the rent or other debt or to perform the obligation in question shall be construed as referring only to the person against whom the judgment or order was made and who is or would be, but for any forfeiture incurred in consequence of the default, entitled to the benefit of the lease under which the rent was reserved.

(2) On any application under the principal Act for leave to enforce a judgment or order for the recovery in default of payment of rent of possession of land held in distinct parcels under one lease by two or more lessees, the court may (notwithstanding that a single rent was reserved by the lease and the proviso for re-entry in default of payment of the rent was not severable) order that the application shall be dealt with as if those parcels had been held under distinct leases and applications were being made for leave to enforce separate judgments or orders in relation thereto, and may make such consequential provision as seems just for the apportionment of the arrears of rent, for the relief of any lessee from forfeiture of the parcel held by him and for the adjustment of the rights and obligations under the lease of the parties to the application.

(3) In paragraph (c) of the proviso to subsection (1) of section one of the principal Act (which excepts from that subsection judgments and orders under which costs only are recoverable) the expression "costs" shall be deemed to include all charges and possession money payable to a sheriff in respect of interpleader proceedings taken by him.

6. This Act shall apply to Northern Ireland subject to the following modifications :— Application to Northern Ireland.

- (a) for the reference to the Rent and Mortgage Interest Restrictions Acts, 1920 to 1939, there shall be substituted a reference to the Rent and Mortgage Interest (Restrictions) Acts (Northern Ireland), 1920 to 1940 and to Part II of the Rent and Mortgage Interest (Restrictions) Act (Northern Ireland), 1940;
- (b) for the reference to subsection (4) of section one hundred and forty-six of the Law of Property Act, 1925, there shall be substituted a reference to section four of the Conveyancing and Law of Property Act, 1892; 55 & 56 Vict. c. 13.
- (c) For the reference to a sheriff there shall be substituted a reference to an under-sheriff.

7.—(1) This Act may be cited as the Courts (Emergency Powers) Amendment Act, 1940, and shall be construed as one with the Courts (Emergency Powers) Act, 1939, and this Act and that Act may be cited together as the Courts (Emergency Powers) Acts, 1939 and 1940. Short title, construction and interpretation. 2 & 3 Geo. 6. c. 67.

(2) In this Act the following expressions have the meanings hereby respectively assigned to them, that is to say :—

- “armed forces of His Majesty” does not include the Local Defence Volunteers; “hire-purchase agreement,” “hire-purchase price,” “owner” and “hirer” have the meanings respectively assigned to them by section twenty-one of the Hire-Purchase Act, 1938; 1 & 2 Geo. 6. c. 53.
- “lease” includes an under-lease and any contract of tenancy, and the expressions “lessee” and “lessor” shall be construed accordingly;
- “the principal Act” means the Courts (Emergency Powers) Act, 1939, as amended by the Possession of Mortgaged Land (Emergency Provisions) Act, 1939, and the Courts (Emergency Powers) (Scotland) Act, 1939. 2 & 3 Geo. 6. c. 113.

CHAPTER 38.

An Act to restrain legal proceedings under the Truck Acts, 1831 to 1896, in respect of certain transactions heretofore effected which might lawfully have been effected in another form, and to remove doubts as to whether persons employed under contracts rendered illegal by those Acts are or were to be regarded for purposes other than those of the said Acts as employed under contracts of service.

[10th July 1940.]

BE it enacted by the King'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 :—

Restraint on proceedings under 1 & 2 Will. 4. c. 37, and removal of doubts as to effect of illegality of contracts.

1.—(1) Where before the commencement of this Act the whole or any part of the consideration for the hiring of a worker or for the performance of any labour by a worker was the supply or a contract for the supply of any thing or the demise of any premises in respect of which a stoppage or deduction from the wages of the worker might lawfully have been made under section twenty-three of the Truck Act, 1831, if an agreement therefor had been made in writing and signed by him, no action or other legal proceeding for wages earned before the date of the commencement of this Act in respect of anything done in consideration of any such thing supplied or premises demised before that date, shall be instituted under section four of the said Act, and no proceedings for a penalty in respect of the making of the contract for that hiring or the performance of that labour, or in respect of any payment made before the commencement of this Act in purported execution of such a contract shall be instituted under section nine of the said Act; and any such action or other legal proceeding as aforesaid, whether civil or criminal, instituted before the commencement of this Act shall be discharged and made void, subject to such order as to costs as the court or a judge thereof may think fit to make.

(2) For the removal of doubt it is hereby declared that in determining for any purpose other than the purposes of the Truck Acts, 1831 to 1896, whether a person is or was before the commencement of this Act employed under a contract of service, the person shall not be deemed not to be or not to have been so employed by reason only of the contract being or having been illegal, null, or void under the said Acts.

(3) In this Act the expression "worker" has the meaning assigned to the expression "workman" by section ten of the Employers and Workmen Act, 1875.

38 & 39 Vict.
c. 90.

2. For the avoidance of doubt it is hereby declared that the Parliament of Northern Ireland shall, notwithstanding anything in the Government of Ireland Act, 1920, have power to make laws for purposes similar to the purposes of this Act.

Provision
as to
Northern
Ireland.
10 & 11
Geo. 5. c. 67.

3.—(1) This Act may be cited as the Truck Act, 1940, and this Act and the Truck Acts, 1831 to 1896, may be cited together as the Truck Acts, 1831 to 1940.

Short title,
citation and
extent.

(2) Save as provided in the last foregoing section, this Act shall not extend to Northern Ireland.

CHAPTER 39.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March, one thousand nine hundred and forty-one. [17th July 1940.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom 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 hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King'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
1,000,000,000
out of the
Consolidated
Fund for the
service of the
year ending
31st March
1941.

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March, one thousand nine hundred and forty-one, the sum of one thousand million pounds.

Power for
the Treasury
to borrow.

2.—(1) The Treasury may borrow from any person by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sum, any sum or sums not exceeding in the whole one thousand million pounds.

40 & 41 Vict.
c. 2.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March, one thousand nine hundred and forty-one, and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those bills.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, 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 money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

(5) The interest on any money borrowed under this section shall be paid out of the permanent annual charge for the National Debt.

Short title.

3. This Act may be cited as the Consolidated Fund (No. 2) Act, 1940.

CHAPTER 40.

An Act to make provision for promoting the development of the resources of colonies, protectorates, protected states and mandated territories and the welfare of their peoples, and for relieving colonial and other Governments from liability in respect of certain loans.

[17th July 1940.]

BE it enacted by the King'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.—(1) The Secretary of State, with the concurrence of the Treasury, may make schemes for any purpose likely to promote the development of the resources of any colony or the welfare of its people, and any sums required by the Secretary of State for the purpose of any such scheme shall be paid out of moneys provided by Parliament :

Schemes for colonial development and welfare.

Provided that, unless Parliament otherwise determines—

- (a) the sums to be so paid for the purposes of any such schemes for promoting research or inquiry shall not in the aggregate exceed five hundred thousand pounds in any financial year; and
- (b) the sums to be so paid for the purposes of any other such schemes shall not in the aggregate exceed five million pounds in any financial year, and no such other scheme shall continue in force after the thirty-first day of March nineteen hundred and fifty-one.

(2) Before making any scheme under this section as respects any colony, the Secretary of State—

- (a) shall satisfy himself, in a case where the scheme provides for the payment of the whole or part of the cost of the execution of any works, that the law of the colony provides reasonable facilities for the establishment and activities of

trade unions, and that fair conditions of labour will be observed in the execution of the works and in particular—

(i) that the wages paid will be at not less than the rates recognised by employers and trade unions in the area where the works are to be executed or, if there are no rates so recognised, at rates approved by the person for the time being administering the government of the colony; and

(ii) that no children under such age as may be appropriate in the circumstances, but not in any case being less than fourteen years, will be employed on the works; and

(b) shall take into account the desirability of securing so far as possible that the colony shall participate in any increase in values directly attributable to the scheme.

(3) Any sums received by the Secretary of State by way of interest on or repayment of the principal of any loan made in pursuance of any scheme under this section shall be paid into the Exchequer.

(4) As soon as may be after the end of each financial year, the Secretary of State shall lay before Parliament a return containing particulars of the schemes made by him under this section.

(5) In this section the expression “ colony ” means a colony not possessing responsible government, and for the purposes of this section any British protectorate or protected state, and any territory in respect of which a mandate on behalf of the League of Nations has been accepted by His Majesty and is being exercised by His Majesty’s Government in the United Kingdom, shall be treated as if it were a colony.

Winding up
of Colonial
Develop-
ment Fund.
20 & 21
Geo. 5. c. 5.

2.—(1) As from the commencement of this Act, section two of the Colonial Development Act, 1929, shall be repealed, and thereafter no payments shall be made under section one of that Act, except in respect of advances agreed to be made thereunder before the commencement of this Act.

(2) On the appointed day section one of the said Act shall be repealed and any payments required to be made thereafter in respect of any such advances as aforesaid

shall be treated as if they were required to be made in pursuance of a scheme under section one of this Act :

Provided that nothing in this subsection shall affect—

- (a) the provisions of subsection (5) of the said section one (which relate to accounts of the Colonial Development Fund) in so far as they relate to the current or any previous financial year; or
- (b) the provisions of subsection (8) of that section (which relate to the repayment of loans) in so far as they relate to loans made before the appointed day.

(3) Any moneys in the Colonial Development Fund on the appointed day shall be paid into the Exchequer.

(4) For the purposes of this section, the expression “the appointed day” means such day as the Treasury may by order appoint.

3.—(1) The outstanding amount of the principal of the loans made from time to time out of moneys provided by Parliament to the Governments of the countries specified in the first column of Part I of the Schedule to this Act for the purposes specified in the second column of that Part, amounting to the sums specified in the third column of that Part, shall be extinguished, and all arrears of interest thereon shall be remitted.

Relief in
respect of
certain
loans.

(2) The Treasury may agree, on such conditions as they think fit, to extinguish the outstanding amount of the principal (amounting to one million two hundred and fifty-five thousand and twenty-one pounds, fourteen shillings and two pence) of the sums which have been lent from time to time out of moneys provided by Parliament to the Government of Nyasaland for the purpose of enabling it to meet its liabilities arising out of the Trans-Zambesia Railway guarantee, and to remit all arrears of interest thereon.

(3) The schemes specified in the first column of Parts II and III of the said Schedule (being schemes made under the Colonial Development Act, 1929, for advancing by way of loan to the Governments of the countries specified in the second column of those Parts for the purposes specified in the third column of those Parts the sums specified in the fourth column of those

Parts) shall have effect subject to the following provisions—

(a) any portion of any such sum which has not been advanced before the commencement of this Act may be advanced—

(i) in the case of a scheme specified in the said Part II, as to the whole of the said portion; and

(ii) in the case of a scheme specified in the said Part III, as to one-half of the said portion;

by way of grant instead of by way of loan; and

(b) the principal of any portion of any such sum which has been advanced before the commencement of this Act shall—

(i) in the case of a scheme specified in the said Part II, as to so much of that portion as has not been repaid; and

(ii) in the case of a scheme specified in the said Part III, as to one-half of that portion;

be extinguished, and all arrears of interest on the principal so extinguished shall be remitted.

(4) The Secretary of State may, out of moneys provided by Parliament, advance by way of grant to the Governments of the countries specified in the first column of Part IV of the said Schedule, for the purposes specified in the second column of that Part, amounts not exceeding the balance remaining, after deduction of any loans made on account thereof before the commencement of this Act, of the sums specified in the third column of that Part (being sums which, by the estimates laid before Parliament for the current financial year, were proposed to be advanced by way of loan to those Governments for those purposes); and the principal of any loans made on account of those sums before the commencement of this Act shall be extinguished, and all arrears of interest thereon shall be remitted.

(5) For the purposes of this section, references to outstanding amounts shall be construed as references to amounts outstanding on the thirty-first day of March nineteen hundred and forty.

Short title.

4. This Act may be cited as the Colonial Development and Welfare Act, 1940.

SCHEDULE.

Section 3.

LOANS IN RESPECT OF WHICH RELIEF IS TO BE GIVEN.

PART I.

MISCELLANEOUS LOANS.

Country.	Purpose of Loan.	Amount of Principal of Loan outstanding.		
		£	s.	d.
Antigua -	In aid of expenses of administration	30,000	0	0
Bechuanaland Protectorate.	In aid of expenses of administration	221,000	0	0
British Guiana	In aid of expenses of administration	514,500	0	0
British Guiana	In aid of railway and steamer renewals.	35,000	0	0
British Guiana	For relief of unemployment - -	39,882	18	7
British Honduras	For road construction - - -	80,000	0	0
British Honduras.	In aid of expenses of administration	149,500	0	0
British Somaliland.	In aid of expenses of administration	236,000	0	0
Dominica -	In aid of expenses of administration	93,500	0	0
Dominica -	For relief of distress caused by hurricanes.	22,140	8	9
Dominica -	For development of resources -	6,750	0	0
Kenya (formerly East Africa Protectorate).	For construction of the Uganda Railway.	5,502,592	0	0
Montserrat -	In aid of expenses of administration and of the cost of repairing earthquake damage.	37,750	0	0
Swaziland -	In aid of expenses of administration	392,900	0	0
Swaziland -	For development and improvement of communications.	39,500	0	0
Tanganyika -	To meet deficits of the Territory and of its Railways, and to provide after the last war for certain repairs and restoration of damage.	1,075,508	0	0
Trans-Jordan -	To enable the Territory to meet its share of the Ottoman Public Debt.	124,098	8	3

PART II.

ADVANCES UNDER THE COLONIAL DEVELOPMENT ACT, 1929,
WHOLLY REMITTED.

Scheme No.	Country.	Purpose of Advance.	Amount of Advance authorised by Scheme.		
			£	s.	d.
420, 420A	Antigua	Road construction and development.	19,962	0	0
363	Basutoland	Ecological survey	3,070	0	0
364	Basutoland	Purchase of fencing material.	640	0	0
72	Bechuanaland Protectorate.	Tsetse fly investigation	3,000	0	0
189	Bechuanaland Protectorate.	Public health schemes	4,000	0	0
307	Bechuanaland Protectorate.	Development of pork and bacon industry.	694	0	0
308	Bechuanaland Protectorate.	Development of poultry industry.	1,083	0	0
309	Bechuanaland Protectorate.	Installation of water supply for creamery.	500	0	0
310	Bechuanaland Protectorate.	Improvement of water supplies.	25,300	0	0
367	Bechuanaland Protectorate.	Karakul sheep industry	3,680	0	0
421	Bechuanaland Protectorate.	Survey of timber resources.	2,331	0	0
455	Bechuanaland Protectorate.	Development of waterways.	8,000	0	0
466	Bechuanaland Protectorate.	Development of water supplies.	114,000	0	0
32, 173, 173A, 173B, 235, 235A, 236, 237, 238, 327	British Guiana.	Construction and improvement of roads and bridges, including provision of lorries.	141,149	0	0
239, 239A, 239B.	British Guiana.	Geological survey	16,998	0	0
271, 271A	British Guiana.	Purchase of dredger	32,000	0	0
176, 391	British Honduras.	Drainage and reclamation scheme for Belize.	41,400	0	0
91, 241-	Dominica	Construction of roads and bridges.	31,150	0	0
340	Newfoundland	Fishery development	100,000	0	0
341, 399, 399A	Newfoundland	Construction of roads and bridges.	387,730	0	0

Scheme No.	Country.	Purpose of Advance.	Amount of Advance authorised by Scheme.		
			£	s.	d.
344 - -	Newfoundland	Beaver farms and game reserves.	4,500	0	0
346 - -	Newfoundland	Land settlement -	100,000	0	0
395 - -	St. Lucia -	Road construction -	8,169	0	0
26 - -	Swaziland -	Hospital buildings and equipment.	6,173	14	1
27 - -	Swaziland -	Buildings for clinics -	1,213	5	2
172, 172A -	Swaziland -	Concrete dam - -	178	7	4
191 - -	Swaziland -	Water conservation -	3,000	0	0
311 - -	Swaziland -	Improvement of native cattle and pastures.	6,760	0	0
312 - -	Swaziland -	Extension of Government hospital at Hlatikulu.	5,750	0	0
405 - -	Swaziland -	Cattle dipping tanks -	7,500	0	0
472 - -	Swaziland -	Development of water supplies.	16,000	0	0
473 - -	Swaziland -	Experimental farm -	9,500	0	0

PART III.

ADVANCES UNDER THE COLONIAL DEVELOPMENT ACT, 1929,
PARTLY REMITTED.

Scheme No.	Country.	Purpose of Advance.	Amount of Advance authorised by Scheme.		
			£	s.	d.
365 - -	Basutoland -	Erection of wool-classing sheds.	2,800	0	0
409 - -	Basutoland -	Combating soil erosion	160,233	0	0
366, 464 -	Bechuanaland Protectorate.	Construction of roads and bridges, including provision of machinery.	71,440	0	0
24, 369, 369A, 456, 456A, 468, 494.	Swaziland -	Construction of roads, bridges and culverts, including provision of plant and equipment.	45,337	3	3

PART IV.

LOANS PROPOSED BY CURRENT ESTIMATES.

Country.	Purpose of Loan.	Amount of Loan.
		£
Bechuanaland Protectorate.	In aid of expenses of administration	43,000
British Honduras.	For road construction - - -	7,500
Dominica -	In aid of expenses of administration	7,000
Montserrat -	In aid of expenses of administration	1,000
Nyasaland -	To meet liabilities arising out of the Trans-Zambesia Railway guarantee.	22,000
Swaziland -	In aid of expenses of administration	52,000
Trans-Jordan -	To enable the Territory to meet its share of the Ottoman Public Debt.	31,009

CHAPTER 41.

An Act to provide facilities in Scotland for the appointment and confirmation of executors of persons engaged in war service during the present war. [17th July 1940.]

BE it enacted by the King'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:—

Procedure in petitions or applications for appointment or confirmation as executor of persons engaged on war service and presumed dead.

1.—(1) Where there is produced with any petition or application for appointment or confirmation as executor of any person who, at any time during the war period, has been or shall be engaged in war service, a certificate or intimation issued by or on behalf of the competent authority that a report of the death of any such person has been accepted for official purposes, or that such person was missing on a specified date and that it has been presumed or concluded for official purposes that such person is dead, an oath or affirmation that to the best of the deponent's knowledge and belief such person is dead shall, for the purposes of such petition or application, be equivalent in all respects to an oath or affirmation that such person died on the date

appearing in the certificate or intimation as the date on which he was missing or reported to have died.

(2) On any such petition or application being presented, the sheriff, without prejudice to any other powers and duties, may order intimation thereof to the competent authority and to any other person who may appear to him to be interested, and may direct such advertisement (if any) as he may think fit, and may, if the circumstances seem to him so to require, delay the granting of the petition or application to any date not later than six months after the date when the certificate or intimation was issued.

(3) Notwithstanding any provision in any enactment, it shall not be necessary in any petition for appointment as executor of any person, in regard to whom such a certificate or intimation as aforesaid has been issued and produced with the petition, to aver that the person died on any specified date, but it shall be sufficient to aver that such certificate or intimation has been issued and that to the best of the petitioner's knowledge and belief the person is dead.

(4) The provisions of this section shall not apply to any petition or application presented by a creditor.

2.—(1) In this Act—

“war service” means—

(a) service (whether within or outside the United Kingdom) in any of His Majesty's naval, military or air forces or the nursing service or other auxiliary service of any of these forces;

(b) any other service (whether within or outside the United Kingdom) in any British ship;

“competent authority” means, in the case of a person engaged in such service as is referred to in the foregoing paragraph (a), the Admiralty, the Army Council or the Air Council, as the case may be, and, in the case of a person serving in a British ship, the Registrar-General of Shipping and Seamen;

“war period” means the period during which the Emergency Powers (Defence) Act, 1939, is in force.

Interpreta-
tion, cita-
tion and
extent.

2 & 3 Geo. 6.
c. 62.

(2) This Act may be cited as the Confirmation of Executors (War Service) (Scotland) Act, 1940, and shall extend to Scotland only.

CHAPTER 42.

Law Reform (Miscellaneous Provisions) (Scotland) Act, 1940.

ARRANGEMENT OF SECTIONS.

Section.

1. Amendment of the law as to enforcement of decrees *ad factum praestandum*.
 2. Amendment of the law as to damages or solatium for death of relative.
 3. Contribution among joint wrongdoers.
 4. Agreements to prorogate the jurisdiction of the sheriff court.
 5. Extension of Intestate Husband's Estate (Scotland) Acts.
 6. Provisions as to estate falling to Crown as *ultimus haeres*.
 7. International Conventions affecting jurisdiction of Scottish Courts.
 8. Power to convict on plea of guilty to offence other than that charged in indictment.
 9. Plea of guilty in absence of accused.
 10. Amendment of 8 Edw. 7. c. 65, s. 29.
 11. Short title, extent and repeal.
- Schedule.—Enactments Repealed.

An Act to amend the law of Scotland relating to enforcement of decrees *ad factum praestandum*, to solatium and damages, to contribution among joint wrongdoers, and to prorogation of the jurisdiction of the Sheriff Court; to amend and extend the Intestate Husband's Estate (Scotland) Acts, 1911 and 1919; to make provision regarding the powers of the King's and Lord Treasurer's Remembrancer; to enable effect to be given to International Conventions affecting Scottish Courts; and to amend the law of Scotland relating to criminal procedure.

[17th July 1940.]

BE it enacted by the King'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.—(1) No person shall be apprehended or imprisoned on account of his failure to comply with a decree ad factum praestandum except in accordance with the following provisions—

Amendment of the law as to enforcement of decrees ad factum praestandum.

- (i) On an application by the person in right of such a decree (hereinafter referred to as the applicant) to the court by which the decree was granted, the court may, if it is satisfied that the person against whom such decree was granted (hereinafter referred to as the respondent) is wilfully refusing to comply with the decree, grant warrant for his imprisonment for any period not exceeding six months;
- (ii) Where the court is satisfied that a person undergoing imprisonment in pursuance of a warrant granted under this section has complied, or is no longer wilfully refusing to comply, with the decree, the court shall, notwithstanding any period specified in the warrant, order the immediate liberation of such person, and it shall be the duty of the applicant, as soon as he is satisfied that the decree has been complied with, forthwith to inform the clerk of the court of such compliance;
- (iii) Imprisonment under a warrant granted under this subsection shall not operate to extinguish the obligation imposed by the decree on which the application proceeds;
- (iv) The person on whose application a warrant for imprisonment has been granted under this subsection shall not be liable to aliment, or to contribute to the aliment of, the respondent while in prison.

(2) On any application in pursuance of the foregoing subsection, the court may, in lieu of granting warrant for imprisonment, recall the decree on which the application proceeds and make an order for the payment by the respondent to the applicant of a specified sum or make such other order as appears to the court to be just and equitable in the circumstances, including, in the case where the decree on which the application proceeds is a

decree for delivery of corporeal moveables, a warrant to officers of court to search any premises in the occupation of the respondent or of such other person as may be named in the warrant, and to take possession of, and deliver to the applicant, any such moveables which may be found in such premises.

(3) Any warrant granted under the last foregoing subsection shall be deemed to include authority to open shut and lockfast places for the purpose of carrying the warrant into lawful execution.

(4) This section shall not apply as regards a decree granted by a court held in pursuance of the Small Debt (Scotland) Act, 1837, as amended by any subsequent enactment.

Amendment
of the law
as to
damages or
solatium
for death of
relative.

2.—(1) In any question as to the right to recover damages or solatium in respect of the death of a person caused by the fault of another person, an adopted child shall be deemed,

- (a) if adopted by two spouses jointly, to be the legitimate child of those spouses; and
- (b) if adopted by one person, to be the legitimate child of that person, and of a spouse who died immediately after the adoption,

and, in either case, not to be the child of any other person.

(2) An illegitimate person shall have the like right to recover damages or solatium in respect of the death of either of his parents as if he were legitimate.

20 & 21
Geo. 5. c. 37.
16 & 17
Geo. 5. c. 29.

(3) In this section the expression "adopted child" means a person, whether or not still under the age of twenty-one, who has been adopted, whether before or after the commencement of this Act, in pursuance of an adoption order made under the Adoption of Children (Scotland) Act, 1930, or the Adoption of Children Act, 1926, or the Adoption of Children Act (Northern Ireland) 1929, and for the purpose of any proceedings in relation to a claim for damages or solatium a certified copy of any entry in an Adopted Children Register which under subsection (5) of section eleven of the Adoption of Children Act, 1926, or under subsection (5) of section

eleven of the Adoption of Children Act (Northern Ireland), 1929, would, in England or Northern Ireland, as the case may be, be receivable as evidence of any fact, shall be receivable as evidence of that fact in Scotland.

(4) Nothing in this section shall apply to a claim of damages or solatium in respect of the death of a person which occurred before the commencement of this Act.

3.—(1) Where in any action of damages in respect of loss or damage arising from any wrongful acts or negligent acts or omissions two or more persons are, in pursuance of the verdict of a jury or the judgment of a court found jointly and severally liable in damages or expenses, they shall be liable *inter se* to contribute to such damages or expenses in such proportions as the jury or the court, as the case may be, may deem just: Provided that nothing in this subsection shall affect the right of the person to whom such damages or expenses have been awarded to obtain a joint and several decree therefor against the persons so found liable.

Contribu-
tion among
joint
wrong-
doers.

(2) Where any person has paid any damages or expenses in which he has been found liable in any such action as aforesaid, he shall be entitled to recover from any other person who, if sued, might also have been held liable in respect of the loss or damage on which the action was founded, such contribution, if any, as the court may deem just.

(3) Nothing in this section shall—

- (a) apply to any action in respect of loss or damage suffered before the commencement of this Act; or
- (b) affect any contractual or other right of relief or indemnity or render enforceable any agreement for indemnity which could not have been enforced if this section had not been enacted.

4.—(1) Any provision or agreement in or in relation to a contract to which this section applies, whereby any party to such contract prorogates, or agrees to submit to, the jurisdiction of a particular sheriff court, shall be void.

Agreements
to prorogate
the juris-
diction of
the sheriff
court.

(2) This section applies to—

- (a) any contract for the sale of an article whether the purchase price is payable in one sum or in instalments and whether or not the contract contains a condition that the property shall not pass to the purchaser until payment of the last instalment of the price or of a specified number of such instalments or of a specified sum;
- (b) any contract whereby one person lets on hire to another person any article in consideration of periodical payments to be made by that other person to the first mentioned person with an option to that other person to become the purchaser of the article.

(3) In this section the expression “instalment” includes any periodical payment and any sum payable under a contract to which this section applies by way of deposit or premium, or on, or in respect of, the exercise of an option to purchase, and payments stipulated for under such a contract shall be deemed to be periodical notwithstanding that they may not be payable at regular intervals.

Extension
of Intestate
Husband's
Estate
(Scotland)
Acts.

5.—(1) The surviving husband of any woman domiciled in Scotland who, after the commencement of this Act, dies wholly or partially intestate leaving no lawful issue shall have the like rights to or in her estate as a widow has to or in her deceased husband's estate under the Intestate Husband's Estate (Scotland) Acts, 1911 and 1919, as extended by the immediately succeeding subsection, and those Acts shall have effect accordingly.

(2) Where, after the commencement of this Act, any person domiciled in Scotland dies intestate as regards part only of his estate and is survived by a husband or wife but by no lawful issue, the Intestate Husband's Estate (Scotland) Acts, 1911 and 1919, as extended by the foregoing subsection, shall apply to the part of the estate which has fallen into intestacy in like manner as those Acts apply to the whole estate of a person dying wholly intestate, subject however to the following and any other necessary modifications, namely—

- (a) where the surviving husband or wife receives a legacy out of the estate of the deceased, he or

she shall be entitled under this subsection only to such sum, if any, as remains after deducting from five hundred pounds the amount or value of such legacy; and

- (b) any provision with regard to the deduction of debts, expenses, liabilities or charges shall be construed as if it were a provision with regard to the deduction of such proportion thereof as is properly chargeable against the said part of the estate.

(3) References in any enactment to a widow entitled by virtue of the Intestate Husband's Estate (Scotland) Act, 1911, to the whole or part of the estate of her deceased husband, and to the sum to which a widow is so entitled, shall respectively include references to a surviving husband or wife entitled by virtue of this section to the whole or part of the estate of the predeceasing spouse, and to the sum to which a surviving husband or wife is so entitled.

1 & 2 Geo. 5.
c. 10.

6.—(1) For removal of doubts it is hereby declared that when any estate shall have fallen to the Crown as *ultimus haeres*, the King's and Lord Treasurer's Remembrancer has the like right to uplift and ingather such estate in England as well as in Scotland as an executor of whose appointment confirmation has been granted and sealed in pursuance of section one hundred and sixty-eight of the Supreme Court of Judicature (Consolidation) Act, 1925.

Provisions
as to estate
falling to
Crown as
ultimus
haeres.

15 & 16
Geo. 5. c. 49.

(2) Where the King's and Lord Treasurer's Remembrancer is satisfied that any person has a legal right to any sum not exceeding twenty pounds (exclusive of interest) which has been paid over to the said Remembrancer in pursuance of section sixteen of the Court of Session Consignations (Scotland) Act, 1895, or of section ten of the Sheriff Courts Consignations (Scotland) Act, 1893, it shall be lawful for the said Remembrancer to pay such sum to that person, without any order of the court:

58 & 59 Vict.
c. 19.
56 & 57 Vict.
c. 44.

Provided that nothing in this subsection shall authorise the said Remembrancer to pay any sum to which competing claims have been made.

Inter-
national
Conven-
tions
affecting
jurisdiction
of Scottish
Courts.

7.—(1) The provisions of this section shall apply for the purpose of giving effect as respects Scotland to any Convention for the time being in force, by virtue of which the High Contracting Parties to the Convention, or their property, are rendered liable to legal proceedings in the courts of the other High Contracting Parties.

(2) As from such day as His Majesty may by Order in Council certify to be the day on which any such Convention comes into force as respects Scotland, every High Contracting Party to the Convention shall, for the purposes of any proceedings brought in the Court of Session against that party or in respect of property of that party in accordance with the provisions of the Convention, be deemed to have submitted to the jurisdiction of the Court; and the Court shall, in determining whether or to what extent any such proceedings are within its jurisdiction, give effect to any provision of the Convention (including any Protocol thereto) prescribing the mode of proof of any material circumstance.

(3) His Majesty may by Order in Council from time to time certify who are the High Contracting Parties to any such Convention, in respect of what territories they are respectively parties, and to what extent they have availed themselves of any provision of the Convention for suspending or modifying the operation of the Convention, and any such Order shall, except in so far as it has been superseded by a subsequent Order, be conclusive evidence of the matters so certified.

Power to
convict
on plea of
guilty to
offence
other than
that
charged in
indictment.

8. If a person charged on indictment with any crime or offence tenders a plea of guilty of any other crime or offence of which he could competently, by virtue of any enactment, be found guilty on the trial of such indictment, and if the plea is accepted by the prosecutor, it shall be competent to convict such person of the crime or offence to which he has so pled guilty and to sentence him accordingly.

Plea of
guilty in
absence of
accused.

9.—(1) Where in any proceedings under the Summary Jurisdiction (Scotland) Acts either—

- (a) the prosecutor produces to the court written intimation that the accused pleads guilty to the charge and the court is satisfied that such written intimation has been made or authorised by the accused, or

- (b) a solicitor, or a person not being a solicitor who satisfies the court that he is authorised by the accused, appears on behalf of the accused and tenders a plea of guilty,

the court may, if the prosecutor accepts such plea, proceed to hear and dispose of the case in the absence of the accused in like manner as if he had appeared and pled guilty :

Provided that—

- (i) the court may, if it thinks fit, continue the case to another diet and require the attendance of the accused with a view to pronouncing sentence in his presence, and
- (ii) no sentence of imprisonment or of detention in a Borstal institution, or in an approved school or in a remand home shall be imposed in the absence of the accused.

(2) In this section—

- (a) the expressions “ approved school,” “ Borstal institution,” and “ remand home ” have the like meanings as in the Children and Young Persons (Scotland) Act, 1937 ;
- (b) any reference to a plea of guilty to a charge shall include a reference to a plea of guilty to a part only of the charge.

1 Edw. 8. &
1 Geo. 6.
c. 37.

10. Section twenty-nine of the Summary Jurisdiction (Scotland) Act, 1908, in so far as it requires the complaint or the substance thereof to be read to the accused if he is present at the first calling of the case, shall not apply if either the complaint has been served on the accused or he has legal assistance in his defence, and in either of those events the accused may be asked to plead in common form, without the complaint or the substance thereof being so read.

Amendment
of 8 Edw. 7.
c. 65, s. 29.

11.—(1) This Act may be cited as the Law Reform (Miscellaneous Provisions) (Scotland) Act, 1940.

Short title,
extent
and repeal.

(2) Save as otherwise expressly provided, this Act shall extend to Scotland only.

(3) The enactments mentioned in the Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.

SCHEDULE

Section 11.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
1 & 2 Vict. c. 114.	The Debtors (Scotland) Act, 1838.	Sections six, seven, nine, and eleven so far as relating to decrees <i>ad factum praestandum</i> .
55 & 56 Vict. c. 17.	The Sheriff Courts (Scotland) Extracts Act, 1892.	Section seven so far as relating to decrees <i>ad factum praestandum</i> .
8 Edw. 7. c. 65.	The Summary Jurisdiction (Scotland) Act, 1908.	In section thirty-three, paragraph (2) from the words "and may also" to the end of the paragraph.
22 & 23 Geo. 5. c. 38.	The Hire Purchase and Small Debt (Scotland) Act, 1932.	In section four, paragraph (a).

CHAPTER 43.

An Act to amend the law with respect to the right of the Crown to claim salvage.

[25th July 1940.]

BE it enacted by the King'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:—

Right of the Crown to claim salvage.

1.—(1) Where salvage services are rendered by or with the aid of any ship, aircraft or other property whatsoever belonging to His Majesty, His Majesty shall be entitled to claim salvage for those services, and shall have the same rights and remedies in respect of those services as any other salvor would have had if the ship, aircraft or property had belonged to him.

(2) Where salvage services are rendered by or with the aid of any requisitioned ship or aircraft, the ship or

aircraft shall be treated, for the purpose of any claim in respect of those services, as belonging to His Majesty and not as belonging to any other person :

Provided that this subsection shall not apply if, under any agreement made on behalf of His Majesty in connection with the requisition, salvage earned by the ship or aircraft is for the benefit of some person other than His Majesty.

(3) In this section the expression "requisitioned ship or aircraft" means a ship or aircraft which for the time being is in the possession of, or at the disposal of, any person on behalf of His Majesty, by virtue of the exercise of any power conferred by regulations made under the Emergency Powers (Defence) Act, 1939, or by section seven of the Air Navigation Act, 1920, as amended by any subsequent enactment, or any power exercisable by virtue of the prerogative of the Crown; and the expression "requisition" shall be construed accordingly.

2 & 3 Geo. 6.
c. 62.
10 & 11
Geo. 5. c. 80.

2. References in the foregoing section to the Emergency Powers (Defence) Act, 1939, or section seven of the Air Navigation Act, 1920, shall respectively be construed—

Application
to countries
outside the
United
Kingdom.

(a) in the application of this Act to any country outside the United Kingdom to which that Act or that section as the case may be has been extended by Order in Council, as a reference to that Act or section as so extended; and

(b) in the application of this Act to any other country outside the United Kingdom, as a reference to any corresponding enactment in force in that country.

3. The power to make rules of court under section sixty-one of the Supreme Court of Judicature (Ireland) Act, 1877, as amended by any subsequent enactment, shall include power to make rules for the purposes of this Act.

Application
to Northern
Ireland.
40 & 41 Vict.
c. 57.

4.—(1) This Act may be cited as the Merchant Shipping (Salvage) Act, 1940.

Short title,
citation,
construc-
tion and
repeal.

(2) This Act shall be construed as one with the Merchant Shipping Acts, 1894 to 1938, and may be cited together with those Acts as the Merchant Shipping Acts, 1894 to 1940.

(3) The enactments set out in the Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.

Section 4.

SCHEDULE.**ENACTMENTS REPEALED.**

Session and Chapter.	Short Title.	Extent of Repeal.
57 & 58 Vict. c. 60.	The Merchant Shipping Act, 1894.	In subsection (1) of section five hundred and fifty-seven, the words from the beginning of the subsection to "service, and".
6 & 7 Geo. 5. c. 41.	The Merchant Shipping (Salvage) Act, 1916.	The whole Act.

CHAPTER 44.*Unemployment Insurance Act, 1940.***ARRANGEMENT OF SECTIONS.****Section.**

1. Increase of rates of benefit.
2. Increase of rates of contributions.
3. Amendment as respects continuous period of unemployment.
4. Amendment as to exception of non-manual employment.
5. Extension of Part II of Unemployment Assistance Act, 1934.
6. Extension of Fifth Schedule to principal Act.
7. Expenditure out of moneys provided by Parliament.
8. Short title, citation, interpretation and extent.

SCHEDULES :

First Schedule.—Weekly rates of benefit.

Part I.—Benefit other than agricultural benefit.

Part II.—Agricultural benefit.

Second Schedule.—Weekly rates of contributions payable by employers and employed persons.

Part I.—Contributions other than agricultural contributions.

Part II.—Agricultural contributions payable until 6th July, 1942.

Part III.—Agricultural contributions payable on and after 6th July, 1942.

An Act to increase the rates of benefit and contributions payable under the Unemployment Insurance Acts, 1935 to 1939, to amend section thirty-five of the Unemployment Insurance Act, 1935, Part II of the First Schedule thereto, and section thirty-six of the Unemployment Assistance Act, 1934, and for purposes connected with the matters aforesaid. [25th July 1940.]

BE it enacted by the King'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.—(1) The weekly rates of benefit (other than agricultural benefit) payable under section thirty-six of the Unemployment Insurance Act, 1935 (in this Act referred to as "the principal Act") shall be increased—

Increase of
rates of
benefit.
25 & 26
Geo. 5. c. 8.

- (a) by three shillings in the case of men and women, and in the case of young men and young women who by virtue of the proviso to the said section are entitled to benefit at the same rate as men and women respectively; and
- (b) by two shillings in the case of other young men and young women;

and accordingly the Unemployment Insurance Acts, 1935 to 1939, shall have effect as if the provisions of Part I of the First Schedule to this Act were substituted for the provisions of the Fourth Schedule to the principal Act.

(2) The weekly rates of agricultural benefit payable under the said section thirty-six by virtue of section three of the Unemployment Insurance (Agriculture) Act, 1936, shall be increased—

26 Geo. 5. &
1 Edw. 8.
c. 13.

- (a) by three shillings in the case of men, and in the case of young men who by virtue of the said proviso are entitled to benefit at the same rate as men; and
- (b) by two shillings in the case of other young men and in the case of women and young women;

and accordingly the Unemployment Insurance Acts, 1935 to 1939, shall have effect as if the provisions of Part II of the First Schedule to this Act were substituted for the provisions of the Third Schedule to the Unemployment Insurance (Agriculture) Act, 1936.

(3) The maximum weekly rate of agricultural benefit shall be increased by six shillings; and accordingly subsection (4) of section thirty-nine of the principal Act shall have effect as if the words "forty-one shillings" were substituted for the words "thirty-five shillings".

(4) This section shall come into operation on the first day of August nineteen hundred and forty.

Increase of
rates of
contri-
butions.

2.—(1) The weekly rates of contributions (other than agricultural contributions) payable under section eight of the principal Act by men, women, young men and young women, and their employers, shall be increased by one penny; and accordingly the Unemployment Insurance Acts, 1935 to 1939, shall have effect as if the provisions of Part I of the Second Schedule to this Act were substituted for the provisions of the Third Schedule to the principal Act.

(2) The weekly rates of agricultural contributions payable as aforesaid by virtue of section two of the Unemployment Insurance (Agriculture) Act, 1936, shall be increased by one halfpenny; and accordingly the Unemployment Insurance Acts, 1935 to 1939, shall have effect—

(a) during the period ending with the fifth day of July nineteen hundred and forty-two, as if the provisions of Part II of the Second Schedule to this Act were substituted for the Second Schedule to that Act; and

(b) after that date, as if the provisions of Part III of the Second Schedule to this Act were substituted as aforesaid.

(3) This section shall come into operation on the fifth day of August nineteen hundred and forty.

Amend-
ment as
respects
continuous
period of
unemploy-
ment.

3.—(1) Subsection (1) of section thirty-five of the principal Act (which provides that any three days of unemployment within a period of six consecutive days shall be treated as a continuous period of unemployment) shall have effect as if the words "two days" were substituted for the words "three days".

(2) This section shall have effect as respects any period of six consecutive days beginning on or after the first day of August nineteen hundred and forty.

4.—(1) Paragraph 9 of Part II of the First Schedule to the principal Act (which includes among excepted employments employment otherwise than by way of manual labour at a rate of remuneration exceeding two hundred and fifty pounds a year) shall have effect as if the words “four hundred and twenty pounds” were substituted for the words “two hundred and fifty pounds” in both places where those words occur.

Amend-
ment as to
exception of
non-manual
employ-
ment.

(2) This section shall come into operation on the second day of September nineteen hundred and forty.

5.—(1) Section thirty-six of the Unemployment Assistance Act, 1934 (which prescribes the qualifications to be fulfilled for the application of that Act to any person) shall have effect as if in paragraph (b) of subsection (1) thereof there were inserted after the word “resides” the words “or

Extension
of Part II
of Unem-
ployment
Assistance
Act, 1934.

24 & 25
Geo. 5. c. 29.

(iii) a person whose normal occupation is employment in respect of which, by virtue of section four of the Unemployment Insurance Act, 1940, contributions are payable under the Unemployment Insurance Acts, 1935 to 1940;”

(2) If on consideration of any appeal under subsection (3) of the said section thirty-six any dispute or doubt arises whether any employment is such an employment as is mentioned in subsection (1) of this section, that question shall be referred by the chairman of the appeal tribunal for the decision of the Minister of Labour and National Service and be decided by that Minister subject to the provisions of section eighty-four of the principal Act.

(3) This section shall come into operation on the first day of September nineteen hundred and forty-one.

6. The Fifth Schedule to the principal Act (which sets out the provisions of that Act which may be amended by order under section fifty-nine of that Act) shall have effect as if there were included therein sections one, two and three of this Act and the Schedules to this Act.

Extension
of Fifth
Schedule to
principal
Act.

Expenditure out of moneys provided by Parliament.

7. There shall be defrayed out of moneys provided by Parliament—

- (a) any such increase in the sums payable out of moneys provided by Parliament by virtue of sections twenty-one, ninety-four and ninety-five of the principal Act as is attributable to the passing of the provisions of this Act increasing the rates of contributions or amending Part II of the First Schedule to the principal Act;
- (b) any such increase in the sums so payable by virtue of section ninety-six of the principal Act as is attributable to the passing of the provisions of this Act increasing the rates of benefit or amending section thirty-five of the principal Act; and
- (c) any such increase in the sums so payable by virtue of section forty-seven of the Unemployment Assistance Act, 1934, as is attributable to the passing of the provisions of this Act amending section thirty-six of that Act.

Short title, citation, interpretation and extent.

8.—(1) This Act may be cited as the Unemployment Insurance Act, 1940.

(2) This Act—

- (a) except in so far as it amends the Unemployment Assistance Act, 1934, shall be construed as one with the Unemployment Insurance Acts, 1935 to 1939, and may be cited together with those Acts and the Unemployment Insurance (Emergency Powers) Act, 1939, as the Unemployment Insurance Acts, 1935 to 1940; and
- (b) in so far as it amends the Unemployment Assistance Act, 1934, shall be construed as one with that Act, and may be cited together with that Act and the Unemployment Assistance (Emergency Powers) Act, 1939, as the Unemployment Assistance Acts, 1934 to 1940.

(3) Any reference in this Act to any enactment shall be construed as a reference to that enactment as amended by any subsequent enactment, order or regulation.

(4) This Act shall not extend to Northern Ireland except in so far as it affects provisions of the Unemployment Insurance Acts, 1935 to 1939, which extend to Northern Ireland.

2 & 3 Geo. 6.
c. 92.

2 & 3 Geo. 6.
c. 93.

SCHEDULES.FIRST SCHEDULE.

Section 1.

WEEKLY RATES OF BENEFIT.

PART I.

BENEFIT OTHER THAN AGRICULTURAL BENEFIT.

<i>Class of insured contributor.</i>	<i>Rate of benefit.</i>	
	<i>s.</i>	<i>d.</i>
Men who have attained the age of 21 years - -	20	0
Women who have attained the age of 21 years -	18	0
Young men between the ages of 18 and 21 years -	16	0
Young women between the ages of 18 and 21 years	14	0
Boys between the ages of 17 and 18 years - -	9	0
Girls between the ages of 17 and 18 years - -	7	6
Boys who have not attained the age of 17 years -	6	0
Girls who have not attained the age of 17 years -	5	0

PART II.

AGRICULTURAL BENEFIT.

<i>Class of agricultural contributor.</i>	<i>Rate of benefit.</i>	
	<i>s.</i>	<i>d.</i>
Men who have attained the age of 21 years - -	18	0
Women who have attained the age of 21 years -	15	0
Young men between the ages of 18 and 21 years -	15	0
Young women between the ages of 18 and 21 years	12	0
Boys between the ages of 17 and 18 years - -	7	6
Girls between the ages of 17 and 18 years - -	6	0
Boys who have not attained the age of 17 years -	5	0
Girls who have not attained the age of 17 years -	4	0

Section 2.

SECOND SCHEDULE.

WEEKLY RATES OF CONTRIBUTIONS PAYABLE BY
EMPLOYERS AND EMPLOYED PERSONS.

PART I.

CONTRIBUTIONS OTHER THAN AGRICULTURAL CONTRIBUTIONS.

Class of employed person to whom rate applies.	Weekly rate of contribution	
	By the employed person.	By the employer.
	<i>d.</i>	<i>d.</i>
Men who have attained the age of 21 years -	10	10
Women who have attained the age of 21 years -	9	9
Young men between the ages of 18 and 21 years	9	9
Young women between the ages of 18 and 21 years - - - - -	8	8
Boys between the ages of 16 and 18 years - -	5	5
Girls between the ages of 16 and 18 years - -	4½	4½
Boys and girls who have not attained the age of 16 years - - - - -	2	2

PART II.

AGRICULTURAL CONTRIBUTIONS PAYABLE UNTIL 6TH JULY, 1942.

Class of employed person to whom rate applies.	Weekly rate of contribution	
	By the employed person.	By the employer.
	<i>d.</i>	<i>d.</i>
Men who have attained the age of 21 years -	3½	3½
Women who have attained the age of 21 years	3	3
Young men between the ages of 18 and 21 years	3	3
Young women between the ages of 18 and 21 years - - - - -	2½	2½
Boys between the ages of 16 and 18 years -	2	2
Girls between the ages of 16 and 18 years -	1½	1½
Boys who have not attained the age of 16 years	1½	1½
Girls who have not attained the age of 16 years	1	1

PART III.

2ND SCH.
—cont.AGRICULTURAL CONTRIBUTIONS PAYABLE ON AND AFTER
6TH JULY, 1942.

Class of employed person to whom rate applies.	Weekly rate of contribution	
	By the employed person.	By the employer.
Men who have attained the age of 21 years -	d. 4	d. 4
Women who have attained the age of 21 years -	3½	3½
Young men between the ages of 18 and 21 years	3½	3½
Young women between the ages of 18 and 21 years - - - - -	3	3
Boys between the ages of 16 and 18 years - -	2	2
Girls between the ages of 16 and 18 years - -	1½	1½
Boys who have not attained the age of 16 years	1½	1½
Girls who have not attained the age of 16 years -	1	1

CHAPTER 45.

An Act to remove doubts as to the extent of the powers which may be exercised by His Majesty under the Emergency Powers (Defence) Act, 1939. [1st August 1940.]

WHEREAS by the Emergency Powers (Defence) Act, 1939, His Majesty was enabled to exercise certain powers for the purpose of meeting the emergency existing at the date of the passing of that Act, but the said powers did not enable provision to be made for the trial by courts martial of persons not being subject to the Naval Discipline Act, to military law, or to the Air Force Act :

And whereas by reason of the development of hostilities since that date it has become expedient to

remove doubts as to the extent of the said powers in order to secure that provision for the trial of such persons by special courts may be made where necessary :

Now, therefore, be it enacted by the King'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 :—

Power to provide for trial of offences by special courts in certain areas.
2 & 3 Geo. 6. c. 62.

1.—(1) It is hereby declared that the powers conferred on His Majesty by the Emergency Powers (Defence) Act, 1939 (hereinafter referred to as “the principal Act”) to make by Order in Council such Defence Regulations as appear to him to be necessary or expedient for securing the public safety, the defence of the realm, the maintenance of public order, and the efficient prosecution of any war in which His Majesty may be engaged, include power to make provision for securing that, where by reason of recent or immediately apprehended enemy action the military situation is such as to require that criminal justice should be administered more speedily than would be practicable by the ordinary courts, persons, whether or not subject to the Naval Discipline Act, to military law, or to the Air Force Act, may, in such circumstances as may be provided by the Regulations, be tried by such special courts, not being courts martial, as may be so provided.

(2) After paragraph (a) of subsection (2) of section one of the principal Act there shall be inserted the following paragraph—

“(aa) make provision for the apprehension and punishment of offenders and for their trial by such courts, not being courts martial, and in accordance with such procedure as may be provided for by the Regulations, and for the proceedings of such courts being subject to such review as may be so provided for, so, however, that provision shall be made for such proceedings being reviewed by not less than three persons who hold or have held high judicial office, in all cases in which sentence of death is passed, and in such other circumstances as may be provided by the Regulations;”

and in the said paragraph (a) the words “for the apprehension trial and punishment of persons offending against the Regulations and” are hereby repealed.

2. This Act may be cited as the Emergency Powers (Defence) (No. 2) Act, 1940, and shall be included among the Acts which may be cited together as the Emergency Powers (Defence) Acts, 1939 and 1940. Short title
and citation.

CHAPTER 46.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March, one thousand nine hundred and forty-one, and to appropriate the Supplies granted in this Session of Parliament.

[8th August 1940.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects the Commons of the United Kingdom 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 hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King'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:—

GRANT OUT OF CONSOLIDATED FUND.

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom, and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March one thousand nine hundred and forty-one the sum of three Issue of
£325,700,235
out of the
Consolidated
Fund.

hundred and twenty-five million, seven hundred thousand, two hundred and thirty-five pounds.

Power for
the Trea-
sury to
borrow.

2.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sum, any sum or sums not exceeding in the whole three hundred and twenty-five million, seven hundred thousand, two hundred and thirty-five pounds.

40 & 41 Vict.
c. 2.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March one thousand nine hundred and forty-one and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those bills.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with interest not exceeding five pounds per cent. 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 money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

(5) The interest on any money borrowed under this section shall be paid out of the permanent annual charge for the National Debt.

APPROPRIATION OF GRANTS.

Appropriation of sums voted for supply services.

3. All sums granted by this Act and the other Acts mentioned in Schedule (A) annexed to this Act out of the said Consolidated Fund towards making good the supply granted to His Majesty, amounting, as appears by the said schedule, in the aggregate, to the sum of two thousand, two hundred and eight million, nine hundred and twenty-three thousand, and thirty-five pounds, two shillings and fivepence are appropriated, and shall be deemed to have been appropriated as from the date of the passing of the Acts mentioned in the said Schedule (A), for the services and purposes expressed in Schedule (B) annexed hereto.

The abstract of schedules and schedules annexed hereto, with the notes (if any) to such schedules, shall be deemed to be part of this Act in the same manner as if they had been contained in the body thereof.

In addition to the sums hereby granted out of the Consolidated Fund, there may be applied out of any money directed under section two of the Public Accounts and Charges Act, 1891, to be applied as appropriations in aid of the grants for the services and purposes specified in Schedule (B) annexed hereto the sums respectively set forth in the last column of the said schedule.

54 & 55 Vict.
c. 24.

4.—(1) So long as the aggregate expenditure on navy, army and air services respectively is not made to exceed the aggregate sums appropriated by this Act for those services respectively, any surplus arising on any vote for those services, either by an excess of the sum realised on account of appropriations in aid of the vote over the sum which may be applied under this Act as appropriations in aid of that vote, or by saving of expenditure on that vote, may, with the sanction of the Treasury, be temporarily applied either in making up any deficiency in the sums realised on account of appropriations in aid of any other vote in the same department, or in defraying expenditure in the same department which is not provided for in the sums appropriated to the service of the department by this Act, and which it may be detrimental to the public service to postpone until provision can be made for it by Parliament in the usual course.

Treasury may, in certain cases of exigency, authorise expenditure unprovided for; provided that the aggregate grants for navy, army and air services respectively be not exceeded.

(2) A statement showing all cases in which the sanction of the Treasury has been given to the temporary application of a surplus under this section, and showing the circumstances under which the sanction of the Treasury has been given, shall be laid before the House of Commons with the appropriation accounts of the navy, army and air services for the year, in order that any temporary application of any surplus sanctioned by the Treasury under this section may be submitted for the sanction of Parliament.

5. Whereas surpluses arising on certain votes for navy services, together with the sum granted by this Act for those services, for the year ended on the thirty-first day of March one thousand nine hundred and thirty-nine have been applied to meeting deficits on those

Sanction for navy, army and air expenditure for 1938 unprovided for.

1 & 2 Geo. 6. c. 47.
2 & 3 Geo. 6. c. 52.

services as shown in the statement set out in Schedule (C), Part I, to this Act; and whereas under the powers given for the purpose by the Appropriation Acts, 1938 and 1939, surpluses arising on certain votes for army and air services have been applied so far as necessary to meeting deficits on those services respectively as shown in the statements set out in Schedule (C), Parts II and III to this Act.

It is enacted that the application, as shown in the said statements, of surpluses and of the sum now granted is hereby sanctioned.

Declaration required in certain cases before receipt of sums appropriated.

6.—(1) A person shall not receive any payment out of a grant which may be made in pursuance of this Act for half-pay or army, navy, air force, or civil non-effective services, until he has subscribed such declaration as may from time to time be prescribed by a warrant of the Treasury before one of the persons prescribed by the warrant :

Provided that the Treasury may dispense with the production of a declaration under this section in respect of any payment if either—

- (a) such a declaration has been subscribed within a period of twelve calendar months preceding the date of the payment, or such longer period as the Treasury may in any particular case allow; or
- (b) the payment is made through a banker who has entered into an undertaking in such form as may be approved by the Treasury with respect to the notification of circumstances coming to the knowledge of the banker which might affect the right to such payments of the person to whom the payment is made.

(2) Any person who makes a declaration for the purpose of this section knowing the same to be untrue in any material particular shall be guilty of a misdemeanour.

Short title.

7. This Act may be cited for all purposes as the *Appropriation Act, 1940.*

ABSTRACT
OF
**SCHEDULES (A) and (B) to which this
Act refers.**

SCHEDULE (A).

Section 3.

	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: right; padding-right: 5px;">£</td> <td style="text-align: right; padding-right: 5px;">s.</td> <td style="text-align: right; padding-right: 5px;">d.</td> </tr> <tr> <td style="text-align: right;">2,208,923,035</td> <td style="text-align: right;">2</td> <td style="text-align: right;">5</td> </tr> </table>	£	s.	d.	2,208,923,035	2	5
£	s.	d.					
2,208,923,035	2	5					
Grants out of the Consolidated Fund	-						

SCHEDULE (B.)—APPROPRIATIONS OF GRANTS.

Section 3.

	Sums not exceeding					
	Supply Grants.			Appropriations in Aid.		
1938 and 1939.	£	s.	d.	£	s.	d.
Part 1. Navy Excess, 1938 - -	35,307	17	9	—		
,, 2. Civil Departments Excesses, 1938 - -	3,162	4	8	1,719	7	2
,, 3. Civil and Revenue Departments (Supplementary), 1939	2,018,930	0	0	*—454,589	0	0
£	2,057,400	2	5	*—452,869	12	10

* Deficit.

SCHED. (B.)
Appropriations
of
Grants.

SCHEDULE (B.)—APPROPRIATIONS OF GRANTS—*cont.*

	Sums not exceeding						
	Supply Grants.			Appropriations in Aid.			
	£	s.	d.	£	s.	d.	
1940.							
Part 4. Navy - -	1,800	0	0	180	0	0	
„ 5. Army - -	1,500	0	0	150	0	0	
„ 6. Air Force - -	1,100	0	0	110	0	0	
	£	4,400	0	0	440	0	0
Part 7. Civil, Class I -	3,605,970	0	0	1,428,614	0	0	
„ 8. Civil, Class II -	14,684,489	0	0	465,680	0	0	
„ 9. Civil, Class III -	19,692,517	0	0	2,297,528	0	0	
„ 10. Civil, Class IV -	68,016,503	0	0	6,594,658	0	0	
„ 11. Civil, Class V -	166,891,537	0	0	10,061,424	0	0	
„ 12. Civil, Class VI -	29,683,069	0	0	3,623,802	0	0	
„ 13. Civil, Class VII -	12,896,254	0	0	3,935,625	0	0	
„ 14. Civil, Class VIII -	41,574,196	0	0	54,943	0	0	
„ 15. Civil, Class IX -	53,174,500	0	0	975,600	0	0	
„ 16. Civil, Unclassified Services	1,300	0	0	130	0	0	
TOTAL, CIVIL	£	410,220,335	0	0	29,437,904	0	0
Part 17. Revenue Departments -	96,640,900	0	0	4,006,294	0	0	
„ 18. Expenditure arising out of the war (Vote of Credit) -	700,000,000	0	0	—			
„ 19. Expenditure arising out of the war (Supplementary Vote of Credit)	1,000,000,000	0	0	—			
GRAND TOTAL	£	2,208,923,035	2	5	32,991,768	7	2

SCHEDULE (A.)

SCHED. (A.)

GRANTS OUT OF THE CONSOLIDATED FUND.

	£	s.	d.
For the service of the year ended on the 31st day of March 1939—			
Under Act 3 & 4 Geo. 6. c. 11 - -	38,470	2	5
For the service of the year ended on the 31st day of March 1940—			
Under Act 3 & 4 Geo. 6. c. 11 - -	2,018,930	0	0
For the service of the year ending on the 31st day of March 1941—			
Under Act 3 & 4 Geo. 6. c. 11 - -	881,165,400	0	0
Under Act 3 & 4 Geo. 6. c. 39 - -	1,000,000,000	0	0
Under this Act - - - -	325,700,235	0	0
	<hr/>		
TOTAL - - - -	£2,208,923,035	2	5
	<hr/>		

SCHED. (B.)
PART 1.
Navy
Excess,
1938.

SCHEDULE (B.)—PART 1.

NAVY EXCESS, 1938.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£ s. d.	£ s. d.
Sum granted to make good Excesses of Navy expenditure beyond the Grant for the year ended 31st March 1939 - -	35,307 17 9	—

SCHED. (B.)
PART 2.
Civil
Departments
(Excess),
1938.

SCHEDULE (B.)—PART 2.

CIVIL DEPARTMENTS EXCESSES, 1938.

SUMS granted to make good EXCESSES on certain GRANTS for CIVIL DEPARTMENTS for the year ended 31st March 1939.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£ s. d.	£ s. d.
CLASS II.		
Vote 7. Oversea Settlement - -	1,052 3 6	—
CLASS III.		
12. Miscellaneous Legal Expenses - -	2,100 1 2	—
CLASS VII.		
6. Office of Works and Public Buildings - - -	10 0 0	1,719 7 2

SCHEDULE (B.)—PART 3.

SCHED. (B.)
PART 3.
Civil
(Supple-
mentary),
1939.

CIVIL (SUPPLEMENTARY), 1939.

SCHEDULE OF SUPPLEMENTARY SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges for the Services herein particularly mentioned for the year ended on the 31st day of March 1940, viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
CIVIL.	£	£
CLASS I.		
Vote.		
2. For the salaries and expenses of the House of Commons, including a grant in aid to the Kitchen Committee - - - - -	3,700	—
4. For the salaries and other expenses in the Department of His Majesty's Treasury and Subordinate Departments, the salary of a Minister for Co-ordination of Defence, the additional salary of the Chancellor of the Duchy of Lancaster as a member of the Cabinet, and the salary of a Minister without Portfolio - - - - -	2,880	—
13. For a grant in aid of the Government Hospitality Fund - - -	10,000	—
23. For His Majesty's foreign and other secret services - - - - -	400,000	—
Carried forward - - - £	416,580	—

SCHED. (B.)
PART 3.
Civil
(Supple-
mentary),
1939.

SCHEDULE (B.)—PART 3—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
CIVIL— <i>cont.</i>		
Brought forward - - -	£ 416,580	£ —
CLASS II.		
Vote.		
1. For the salaries and expenses of the Department of His Majesty's Secretary of State for Foreign Affairs and a grant in aid of the Royal Institute of International Affairs - - - - -	55,200	—
2. For the expenses in connection with His Majesty's Embassies, Missions and Consular Establishments Abroad, and other expenditure chargeable to the Consular Vote; certain special grants and payments, including grants in aid; and sundry services arising out of the war - - - - -	127,500	—
4. For the salaries and expenses of the Department of His Majesty's Secretary of State for Dominion Affairs - - - - -	4,650	—
7. For the salaries and expenses of the Department of His Majesty's Secretary of State for the Colonies	10,200	*—850
8. For sundry Colonial and Middle Eastern Services under His Majesty's Secretary of State for the Colonies, including certain non-effective services and grants in aid - - - - -	10	2,000
Carried forward - £	614,140	1,150

* Deficit.

SCHEDULE (B.)—PART 3—continued.

SOHD. (B.)
PART 3.
Civil
(Supple-
mentary),
1939.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
CIVIL—cont.	£	£
Brought forward - - - -	614,140	1,150
CLASS II.—cont.		
Vote. 10. For the salaries and expenses of the Department of His Majesty's Secretary of State for India and His Majesty's Secretary of State for Burma, and grants in aid of military expenditure from Indian Revenues - - - -	2,000	—
CLASS III.		
1. For the salaries and expenses of the office of His Majesty's Secretary of State for the Home Department and subordinate offices, liquidation expenses of the Royal Irish Constabulary, contributions towards the expenses of Probation, preparation of plans for a Ministry of Information and a grant in aid of the Central Committee for Refugees -	180,000	—
9. For the salaries and expenses of the office of Land Registry- - -	46,000	*—110,464
11. For the salaries and expenses of the Law Officers' Department, the salaries and expenses of the Departments of His Majesty's Procurator-General and of the Solicitor for the Affairs of His Majesty's Treasury, and of the Department of the Director of Public Prosecutions; the costs of prosecutions, of other legal proceedings, and of Parliamentary Agency - - -	3,400	1,500
Carried forward - - - £	845,540	*—107,814

* Deficit.

SCHED. (B.)
PART 3.
Civil
(Supple-
mentary),
1939.

SCHEDULE (B.)—PART 3—*continued.*

		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
CIVIL—<i>cont.</i>			
Brought forward - - -		845,540	*—107,814
CLASS III.—<i>cont.</i>			
Vote.	12. For certain miscellaneous legal expenses, for the salaries and expenses of arbitrators, &c., in connection with the acquisition of land, for grants in aid of the expenses of the Law Society and of the Solicitors' Discipline (Scotland) Committee, and for the expenses of Tribunals established in connection with Defence Compensation - - -	7,770	*— 7,300
	15. For grants in respect of the expenses of the managers of approved schools, and of the expenses of Education Authorities in Scotland in respect of children and young persons committed to their care -	7,120	*— 365
CLASS IV.			
	1. For the salaries and expenses of the Board of Education, and of the various establishments connected therewith, including sundry grants in aid, grants and expenses in connection with physical training and recreation, and grants to approved associations for youth welfare -	10	23,900
	13. For public education in Scotland, for the Royal Scottish Museum, Edinburgh, including sundry grants in aid, and grants to approved associations and other expenses in connection with youth welfare - -	10	—
Carried forward - - - £		860,450	*—91,579

* Deficit.

SCHEDULE (B.)—PART 3—*continued.*

SCHED. (B.)
PART 3.
Civil
(Supple-
mentary),
1939.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
CIVIL— <i>cont.</i>		
Brought forward - - -	£ 860,450	£ *—91,579
CLASS V.		
Vote. 8. For the salaries and expenses of the Ministry of Labour and National Service, including sums payable by the Exchequer to the Unemployment Fund, grants to local authorities, associations and other bodies in respect of unemployment insurance, employment exchange and other services; expenses of transfer and resettlement; expenses of training of unemployed persons and, on behalf of the Army Council and Air Council, of soldiers and airmen; contribution towards the expenses of the International Labour Organisation (League of Nations); expenses of the Industrial Court; expenses in connection with national service; expenses in connection with persons liable to be registered and called up for military training and for service in the armed forces of the Crown; and sundry services - - -	560,010	*—525,000
CLASS VI.		
5. For guarantees given after consultation with the Export Guarantees Advisory Council and for the salaries and expenses of the Export Credits Guarantee Department -	200,000	*—182,000
Carried forward - £	1,620,460	*—798,579

* Deficit.

Z

SCHED. (B.)
PART. 3.
Civil
(Supple-
mentary),
1939.

SCHEDULE (B.)—PART 3—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
CIVIL— <i>cont.</i>		
Brought forward - - -	£ 1,620,460	£ *—798,579
CLASS VI— <i>cont.</i>		
Vote.		
22. For the salaries and expenses of the State Management Districts, including the salaries of the central office, and the cost of provision and management of licensed premises -	10	38,000
CLASS VII.		
6. For the salaries and expenses of the office of the Commissioners of His Majesty's Works and Public Buildings - - - - -	10	275,990
7. For expenditure in respect of sundry public buildings in Great Britain, not provided for on other Votes, including historic buildings, ancient monuments, Brompton Cemetery and certain housing estates	308,000	30,000
12. For rates and contributions in lieu of rates, &c., in respect of property in the occupation of the Crown for the public service, and for rates on buildings occupied by representatives of British Dominions and of Foreign Powers; and for the salaries and expenses of the Rating of Government Property Department, and a grant in aid of the expenses of the London Fire Brigade	90,450	—
TOTAL, CIVIL (SUPPLEMENTARY), 1939 - - - - - £	2,018,930	*—454,589

* Deficit.

SCHEDULE (B.)—PART 4.

SCHED. (B.)
PART 4.
Navy.

NAVY.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the NAVY SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1941, including provision for such numbers of officers, seamen, boys and royal marines and of royal marine police as His Majesty may deem necessary, viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Vote.		
1. For wages, &c., of officers and men of the royal navy and royal marines, and of certain other personnel serving with the fleet - -	100	10
2. For victualling and clothing for the navy, including the cost of victualling establishments at home and abroad - - -	100	10
3. For medical services, including the cost of medical establishments at home and abroad - - -	100	10
4. For civilians employed on fleet services - - - - -	100	10
5. For educational services - - -	100	10
6. For scientific services - - -	100	10
7. For the royal naval reserve, the royal fleet reserve and the royal naval volunteer reserve, &c. -	100	10
Carried forward - - £	700	70

SCHED. (B.)
PART 4.
Navy.

SCHEDULE (B.)—PART 4—continued.

		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
	Brought forward - - -	700	70
Vote.	8. Section I. For the personnel for ship-building, repairs, maintenance, &c. at dockyards and naval yards at home and abroad - - -	100	10
	„ Section II. For the matériel for ship-building, repairs, maintenance, &c., at dockyards and naval yards at home and abroad - - -	100	10
	„ Section III. For contract work for shipbuilding, repairs, &c. - - -	100	10
	9. For naval armaments - - -	100	10
	10. For works, buildings and repairs at home and abroad, including the cost of superintendence, purchase of sites, grants and other charges connected therewith - - -	100	10
	11. For various miscellaneous effective services - - - - -	100	10
	12. For the Admiralty Office - - -	100	10
	13. For non-effective services (naval and marine)—officers - - -	100	10
	14. For non-effective services (naval and marine)—men - - - - -	100	10
	15. For civil superannuation, and other non-effective annual allowances, additional allowances and gratuities	100	10
	16. For merchant shipbuilding - - -	100	10
	TOTAL, NAVY SERVICES £	1,800	180

SCHEDULE (B.)—PART 5.

SCHED. (B.)
PART 5.
Army.

ARMY.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the ARMY SERVICES herein particularly mentioned which will come in course of payment during the year ending on the 31st day of March 1941, including provision for such numbers of Land Forces of all ranks as His Majesty may deem necessary (exclusive of those serving in India and Burma), viz. :—

Vote.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
1. For the pay, &c., of the Army -	100	10
2. For the Army Reserve, Supplementary Reserve, Territorial Army, Officers' Training Corps, and Colonial Militia, &c. - - -	100	10
3. For medical services - - -	100	10
4. For educational establishments -	100	10
5. For quartering and movements -	100	10
6. For supplies, road transport and remounts - - - - -	100	10
7. For clothing - - - - -	100	10
8. For general stores - - - - -	100	10
9. For warlike stores - - - - -	100	10
10. For works, buildings, and lands, including military and civilian staff and other charges in connection therewith - - - - -	100	10
11. For miscellaneous effective services	100	10
Carried forward - - - £	1,100	110

SCHED. (B.)
PART 5.
Army.

SCHEDULE (B.)—PART 5—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - - -	1,100	110
Vote. 12. For the War Office - - -	100	10
13. For rewards, half-pay, retired pay, widows' pensions and other non-effective charges for officers -	100	10
14. For the Royal Hospital, Chelsea; out-pensions, rewards for distinguished service, widows' pensions, and other non-effective charges for warrant officers, non-commissioned officers, men, &c. - - -	100	10
15. For civil superannuation and other non-effective annual allowances, additional allowances and gratuities - - - - -	100	10
TOTAL, ARMY SERVICES - £	1,500	150

SCHEDULE (B.)—PART 6.

SCHED. (B.)
PART 6.
Air.

AIR.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the AIR SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1941, including provision for such number of officers and airmen of the Air Force as His Majesty may deem necessary (exclusive of those serving in India), viz. :—

Vote.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
1. For the pay, &c., of the Air Force -	100	10
2. For quartering, non-technical stores, supplies and transportation -	100	10
3. For technical and warlike stores including research and development services - - - -	100	10
4. For works, buildings and lands, including civilian staff and other charges connected therewith -	100	10
5. For medical services - - - -	100	10
6. For educational services - - - -	100	10
7. For reserve and auxiliary forces -	100	10
8. For civil aviation - - - -	100	10
9. For meteorological and miscellaneous effective services - - - -	100	10
10. For the Air Ministry - - - -	100	10
11. For half-pay, pensions and other non-effective services - - - -	100	10
TOTAL, AIR SERVICES - £	1,100	110

SCHED. (B.)
PART 7.
Civil.
Class I.

SCHEDULE (B.)—PART 7.

CIVIL.—CLASS I.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1941, viz. :—

Vote.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
1. For the salaries and expenses of the Offices of the House of Lords -	58,713	6,592
2. For the salaries and expenses of the House of Commons, including a grant in aid to the Kitchen Committee - - - - -	474,655	3,750
3. For expenses in respect of the registration of electors - - - - -	150,000	—
4. For the salaries and other expenses in the Department of His Majesty's Treasury and Subordinate Departments, the salary of a Minister for Co-ordination of Defence, and the salary of a Minister without Portfolio - - - - -	442,003	9,603
5. For the salaries and expenses of the Department of His Majesty's most Honourable Privy Council - - -	12,247	4,300
6. For the salaries and expenses of the Office of the Lord Privy Seal - -	5,550	—
7. For the salaries and expenses of the Charity Commission for England and Wales - - - - -	39,008	1,900
8. For the salaries and expenses of the Civil Service Commission - - -	42,840	11,375
9. For the salaries and expenses of the Department of the Comptroller and Auditor General - - - - -	163,088	19,654
Carried forward - - - £	1,388,104	57,174

SCHEDULE (B.)—PART 7—*continued.*

SCHED. (B.)
PART 7.
Civil.
Class I.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - - -	1,388,104	57,174
Vote.		
10. For making good the deficiency on the Income Account of the Fund for Friendly Societies - - -	4,546	—
11. For the salaries and expenses of the Department of the Government Actuary - - - - -	33,683	1,800
12. For the salaries and expenses of the Department of the Government Chemist - - - - -	89,572	300
13. For a grant in aid of the Government Hospitality Fund - - -	12,000	—
14. For the salaries and expenses of the Import Duties Advisory Committee - - - - -	61,705	—
15. For the salaries and expenses of the Mint, including the expenses of coinage (Imperial, Colonial and Foreign), and the expenses of the preparation of medals and badges, dies for postage and other stamps, and His Majesty's seals - - -	100	1,052,700
16. For the salaries and expenses of the National Debt Office - - - - -	3,193	22,430
17. For the salaries and expenses of the National Savings Committee - - -	112,016	—
18. For the salaries and expenses of the Public Record Office and of the Office of Land Revenue Records and Inrolments - - - - -	40,835	355
19. For the salaries of the establishment under the Public Works Loan Commission and the expenses of the Commission - - - - -	23,054	1,000
20. For making the payment due to the Local Loans Fund in respect of advances in Northern Ireland - -	46,500	—
Carried forward - - -	£ 1,815,308	1,135,759

SCHED. (B.)
PART 7.
Civil.
Class I.

SCHEDULE (B.)—PART 7—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - - - -	1,815,308	1,135,759
Vote.		
21. For the salaries and other expenses of Royal Commissions, Committees, and special inquiries, &c., including provision for shorthand; and the expenses of surplus stores, &c. liquidation - - - -	28,000	1,000
22. For certain miscellaneous expenses, including certain grants in aid -	64,815	800
23. For His Majesty's foreign and other secret services - - - -	1,500,000	—
24. For the salaries and expenses of the Tithe Redemption Commission -	100	290,210
25. For the salaries and expenses of the Office of the Secretary of State for Scotland, salaries and expenses of the Scottish Home Department; expenses in respect of private legislation procedure in Scotland; a subsidy for transport services to the Western Highlands and Islands; a grant in lieu of Land Tax; contributions towards the expenses of Probation and of Remand Homes; and grants and expenses in connection with physical training and recreation - - - -	183,163	845
26. For repayment to the Civil Contingencies Fund of certain miscellaneous advances - - - -	14,584	—
TOTAL, CIVIL, CLASS I - £	3,605,970	1,428,614

SCHEDULE (B.)—PART 8.

SCHED. (B.)
PART 8.
Civil.
Class II.

CIVIL.—CLASS II.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1941, viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Vote.		
1. For the salaries and expenses of the Department of His Majesty's Secretary of State for Foreign Affairs and a grant in aid of the Royal Institute of International Affairs - - - - -	455,667	30,350
2. For the expenses in connection with His Majesty's Embassies, Missions and Consular Establishments Abroad, and other expenditure chargeable to the Consular Vote; certain special grants and payments, including grants in aid; and sundry other services (including a Supplementary sum of £29,000) - - - - -	1,813,030	305,735
3. For a contribution towards the expenses of the League of Nations and for other expenses in connection therewith, including United Kingdom Representation before the Permanent Court of International Justice - - - - -	115,000	—
Carried forward - - - £	2,383,697	336,085

SCHED. (B.)
PART 8.
Civil.
Class II.

SCHEDULE (B.)—PART 8—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - - -	2,383,697	336,085
Vote.		
4. For the salaries and expenses of the Department of His Majesty's Secretary of State for Dominion Affairs - - - - -	56,330	5
5. For sundry Dominion services, including certain grants in aid, and for expenditure in connection with Ex-service Men in Eire, and for a grant in aid to Eire in respect of compensation to transferred officers	1,193,915	—
6. For the expenses connected with Oversea Settlement - - - -	12,500	15,000
7. For the salaries and expenses of the Department of His Majesty's Secretary of State for the Colonies	209,536	1,200
8. For sundry Colonial and Middle Eastern Services under His Majesty's Secretary of State for the Colonies, including certain non-effective services and grants in aid	7,092,949	3,040
9. For a grant in aid of the Colonial Development Fund - - - -	600,000	—
9A. For the development of the resources of colonies, protectorates, protected states and mandated territories, and the welfare of their peoples; and for certain salaries and expenses - - - - -	420,010	—
Carried forward - - - £	11,968,937	355,330

SCHEDULE (B.)—PART 8—*continued.*SCHED. (B.)
PART 8.
Civil.
Class II.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - - -	11,968,937	355,330
Vote. 9B. For the development of the resources of the South African High Commission Territories and the welfare of their peoples; and for certain residual Colonial Development Fund schemes in Newfoundland -	50,010	—
10. For the salaries and expenses of the Department of His Majesty's Secretary of State for India and His Majesty's Secretary of State for Burma, and a grant in aid of military expenditure from Indian Revenues - - - - -	2,116,319	110,350
11. For certain salaries and expenses of the Imperial War Graves Commission, including purchase of land in the United Kingdom, and a grant in aid of the Imperial War Graves Commission Fund formed under Royal Charter, 21st May 1917, and a contribution towards an Endowment Fund - - -	549,223	—
TOTAL, CIVIL, CLASS II -	£ 14,684,489	465,680

SCHED. (B.)
PART 9.
Civil.
Class III.

SCHEDULE (B.)—PART 9.

CIVIL.—CLASS III.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1941, viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
Vote.	£	£
1. For the salaries and expenses of the office of His Majesty's Secretary of State for the Home Department, subordinate offices, liquidation expenses of the Royal Irish Constabulary, contributions towards the expenses of Probation and a grant in aid of the Central Committee for Refugees (including a Supplementary sum of £150,000) -	1,034,647	66,220
2. For the expenses of the maintenance of criminal lunatics in the Broadmoor Criminal Lunatic Asylum -	93,664	4,750
3. For the salaries of the Commissioner and Assistant Commissioners of the Metropolitan Police, and of the Receiver for the Metropolitan Police District; the contribution towards the expenses of the Metropolitan Police; the salaries and expenses of the Inspectors of Constabulary; the cost of special services, and other grants in respect of Police expenditure, including a grant in aid of the Police Federation, and a contribution towards the expenses of the International Criminal Police Commission -	13,172,650	2,010
Carried forward - - £	14,300,961	72,980

SCHEDULE (B.)—PART 9—*continued.*

SCHED. (B.)
PART 9.
Civil.
Class III.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - -	14,300,961	72,980
Vote.		
4. For the salaries and expenses of the office of the Prison Commissioners and of the Prisons in England and Wales - - - - -	1,376,338	359,000
5. For grants in respect of the expenses of the managers of approved schools in England and Wales; the expenses of local authorities in respect of children and young persons committed to their care; and the expenses of the councils of counties and county boroughs in respect of remand homes - -	624,500	20,000
6. For such of the salaries and expenses of the Supreme Court of Judicature and Court of Criminal Appeal as are not charged on the Consolidated Fund, and a grant in aid; and the salaries and expenses of Pensions Appeals Tribunals - - -	100	593,010
7. For the salaries and expenses in connection with the County Courts, and the expenses of the Arrears Investigation Committee - -	200,573	599,395
8. For the salaries and expenses of the office of Land Registry - -	144,894	90,000
Carried forward - - £	16,647,366	1,734,385

SCHED. (B.)
PART 9.
Civil.
Class III.

SCHEDULE (B.)—PART 9—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward -	16,647,366	1,734,385
Vote. 9. For the salaries and expenses of the office of Public Trustee - -	100	264,629
10. For the salaries and expenses of the Law Officer's Department; the salaries and expenses of the Departments of His Majesty's Procurator-General and of the Solicitor for the Affairs of His Majesty's Treasury, and of the Department of the Director of Public Prosecutions; the costs of prosecutions, of other legal proceedings, and of Parliamentary Agency - - - -	142,047	38,000
11. For certain miscellaneous legal expenses, for the salaries and expenses of arbitrators, &c., in connection with the acquisition of land, for grants in aid of the expenses of the Law Society and of the Solicitors' Discipline (Scotland) Committee and for the expenses of Tribunals established in connection with Defence Compensation - - - - -	64,820	4,150
12. For the salary and expenses of the Inspector of Constabulary; the cost of special services, grants in respect of Police expenditure and a grant in aid of the Police Federation in Scotland - - - -	1,278,882	—
Carried forward - - - £	18,133,215	2,041,164

SCHEDULE (B.)—PART 9—*continued.*(SCHED. B.)
PART 9.
Civil.
Class III.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - - -	18,133,215	2,041,164
Vote. 13. For the salaries and expenses in connection with the administration of Scottish prisons, including the maintenance of criminal lunatics, defectives, and inmates of the State Inebriate Reformatory, and the preparation of judicial statistics - - - - -	157,149	18,460
14. For grants in respect of the expenses of the managers of approved schools, and of the expenses of Education Authorities in Scotland in respect of children and young persons committed to their care -	71,025	4,190
15. For the salaries and expenses of the office of the Scottish Land Court	8,077	310
16. For the salaries and expenses of the Lord Advocate's Department, and other law charges, the salaries and expenses of the Courts of Law and Justice, and of Pensions Appeals Tribunals in Scotland -	49,265	152,000
17. For the salaries and expenses of the offices in His Majesty's General Register House, Edinburgh - -	16,445	50,000
18. For the cost of certain Northern Ireland services, including expenditure in connection with ex-service officers and men in Northern Ireland - - - - -	5,742	5,500
Carried forward - - -	£ 18,440,918	2,271,624

A a

SCHED. (B.)
PART 9.
Civil.
Class III.

SCHEDULE (B.)—PART 9—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - - -	18,440,918	2,271,624
Vote. 19. For such of the salaries and expenses of the Supreme Court of Judicature and Court of Criminal Appeal of Northern Ireland, and of the Land Registry of Northern Ireland, as are not charged on the Consolidated Fund, and other expenses (including certain expenses in connection with land purchase in Northern Ireland) - - - - -	26,951	25,810
20. For charges in connection with land purchase in Northern Ireland, and the expenses of management of Guaranteed Stocks and Bonds issued for the purposes of Irish land purchase - - - - -	1,224,648	94
TOTAL, CIVIL, CLASS III -	£ 19,692,517	2,297,528

SCHEDULE (B.)—PART 10.

SCHED. (B.)
PART 10.
Civil
Class IV.

CIVIL.—CLASS IV.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1941, viz. :—

Vote.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
1. For the salaries and expenses of the Board of Education, and of the various establishments connected therewith, including sundry grants in aid, and grants in connection with physical training and recreation, and grants to approved associations for youth welfare (including a Supplementary sum of £120,400) - - - - -	52,664,973	5,722,500
2. For the salaries and expenses of the British Museum, including a grant in aid - - - - -	183,290	20,569
3. For the salaries and expenses of the British Museum (Natural History), including a grant in aid - - -	118,651	1,550
4. For the salaries and expenses of the Imperial War Museum, including a grant in aid - - - - -	11,951	200
5. For the salaries and expenses of the London Museum, Lancaster House - - - - -	4,034	—
6. For the salaries and expenses of the National Gallery and of the Tate Gallery, Millbank - - - - -	29,839	115
Carried forward - - -	£ 53,012,738	5,744,934

SCHED. (B.)
PART 10.
Civil.
Class IV.

SCHEDULE (B.)—PART 10—*continued.*

		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
	Brought forward - - -	53,012,738	5,744,934
Vote.	7. For the salaries and expenses of the National Maritime Museum, including a grant in aid - - -	10,872	—
	8. For the salaries and expenses of the National Portrait Gallery, including a grant in aid - - -	8,959	140
	9. For the salaries and expenses of the Wallace Collection - - -	10,254	75
	10. For sundry grants in aid of scientific investigation, &c., and other grants - - - - -	252,146	57,071
	11. For grants in aid of the expenses of certain Universities, Colleges, Medical Schools, &c., in Great Britain - - - - -	2,039,928	—
	12. For a grant in aid of the British Broadcasting Corporation - - -	4,500,000	—
	13. For public education in Scotland, for the Royal Scottish Museum, Edinburgh, including sundry grants in aid, and for grants to approved associations and other expenses in connection with youth welfare - - - - -	8,167,035	787,416
	14. For the salaries and expenses of the National Gallery, Scotland, the Scottish National Portrait Gallery, and the Museum of Antiquities - - - - -	10,186	5
	15. For the salaries and expenses of the National Library, Scotland, including a grant in aid - - -	4,385	5,017
	TOTAL, CIVIL, CLASS IV - £	68,016,503	6,594,658

SCHEDULE (B.)—PART 11.

SCHED. (B.)
PART 11.
Civil.
Class V.

CIVIL.—CLASS V.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1941, viz. :—

Vote.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
1. For the salaries and expenses of the Ministry of Health, including grants, a grant in aid and other expenses in connection with housing, certain grants to local authorities, &c., a grant in aid to the National Radium Trust, grants in aid in respect of national health insurance benefits, &c., certain expenses in connection with widows', orphans' and old age contributory pensions; a grant in aid of the Civil Service Sports Council; a grant in aid of camps; and other services - - -	23,805,724	1,349,400
2. For the salaries and expenses of the Board of Control and grants in respect of the maintenance of certain ex-service mental patients	184,216	14,077
3. For the salaries and expenses of the Department of the Registrar General of Births, &c. - - -	90,913	60,560
4. For the salaries and expenses of the National Insurance Audit Department - - -	168,235	3,685
Carried forward - - -	£ 24,249,088	1,427,722

SCHED. (B.)
PART II.
Civil.
Class V.

SCHEDULE (B.)—PART II—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - - -	24,249,088	1,427,722
Vote. 5. For the salaries and expenses of the Registry of Friendly Societies -	47,240	3,050
6. For Old Age Pensions, pensions to blind persons, and for certain administrative expenses in connection therewith - - -	49,865,000	15,000
7. For the sums payable to the Treasury Pensions Account and to the Treasury Special Pensions Account in respect of Widows', Orphans' and Old Age Contributory Pensions	20,550,000	—
8. For the salaries and expenses of the Ministry of Labour and National Service including sums payable by the Exchequer to the Unemployment Fund, grants to local authorities, associations and other bodies in respect of unemployment insurance, employment exchange and other services; expenses of transfer and resettlement; expenses of training (including, on behalf of the Army Council, training of soldiers); contribution towards the expenses of the International Labour Organisation (League of Nations); expenses of the Industrial Court; expenses in connection with national service; and sundry services - -	25,358,000	5,530,000
Carried forward -	£ 120,069,328	6,975,772

SCHEDULE (B.)—PART 11—*continued.*

SCHED. (B.)
PART 11.
Civil.
Class V.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - - -	120,069,328	6,975,772
<i>Vote.</i>		
9. For grants to local authorities, &c., in respect of employment and development schemes, including adjustments of grant in certain cases - - - - -	2,900,000	—
10. For the salaries and expenses of the Office of the Commissioner for Special Areas (England and Wales), and the expenses of the Commissioner, including grants in aid -	100	2,000,000
11. For the salaries and expenses of the Department of the Unemployment Assistance Board and of certain Appeal Tribunals; and sums payable by the Exchequer to the Unemployment Assistance Fund, including a grant in aid -	30,035,000	—
12. For a grant in aid of the Special Areas Fund - - - - -	2,800,000	—
13. For financial assistance to site-companies providing factories in certain areas and to new industrial undertakings in the Special and Other Areas - - - -	704,500	—
Carried forward - - -	£ 156,508,928	8,975,772

SCHED. (B.)
PART 11.
Civil.
Class V.

SCHEDULE (B.)—PART 11—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - -	156,508,928	8,975,772
<i>Vote.</i>		
14. For the payment of Supplementary Pensions to certain persons in receipt of Old Age Pensions or Widows' Pensions, and for certain administrative expenses in connection therewith - - -	6,050,000	—
15. For the salaries and expenses of the Department of Health for Scotland; including grants, a grant in aid and other expenses in connection with housing, certain grants to local authorities, &c., grant in aid of the Highlands and Islands medical service, grants in aid in respect of national health insurance benefits, &c.; certain expenses in connection with widows', orphans' and old age contributory pensions; a grant in aid of camps; and other services - - -	4,295,513	166,624
16. For the salaries and expenses of the Board of Control for Scotland, and grants in respect of the maintenance of certain ex-service mental patients - - - - -	17,827	440
17. For the salaries and expenses of the Department of the Registrar General of Births, &c., in Scotland	19,169	3,538
18. For the salaries and expenses of the Office of the Commissioner for Special Areas (Scotland), and the expenses of the Commissioner, including grants in aid - - -	100	915,050
TOTAL, CIVIL, CLASS V - £	166,891,537	10,061,424

SCHEDULE (B.)—PART 12.

SCHED. (B.)
PART 12.
Civil.
Class VI.

CIVIL.—CLASS VI.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1941, viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
Vote.	£	£
1. For the salaries and expenses of the office of the Committee of Privy Council for Trade, and subordinate departments - - - -	445,034	372,268
2. For the salaries and expenses of certain Mercantile Marine services, including the expenses of Coast-guard and General Register and Record Office of Shipping and Seamen - - - -	410,015	154,346
3. For the salaries and expenses of the Department of Overseas Trade, including grants in aid of the Imperial Institute and the Travel and Industrial Development Association of Great Britain and Ireland (including a Supplementary sum of £69,200) - - -	495,734	9,457
4. For the salaries and expenses of the Export Credits Guarantee Department, and for guarantees given after consultation with the Export Guarantees Advisory Council -	553,415	292,000
Carried forward - - - £	1,904,198	828,071

SCHED. (B.)
PART 12.
Civil.
Class VI.

SCHEDULE (B.)—PART 12—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - -	1,904,198	828,071
<i>Vote.</i>		
5. For the salaries and expenses of the Mines Department of the Board of Trade - - - - -	235,192	9,810
6. For the salaries and expenses of the office of Commissioners of Crown Lands - - - -	36,549	—
7. For the salaries and expenses of the Ministry of Agriculture and Fisheries, and of the Royal Botanic Gardens, Kew, including grants and grants in aid and expenses in respect of agricultural education and research, eradication of diseases of animals, and improvement of breeding, &c., of live stock, land settlement, improvement of cultivation, drainage, &c., regulation of agricultural wages, agricultural credits, and marketing; fishery organisation, research and development, control of diseases of fish, &c.; and sundry other services including certain remanet subsidy payments - -	4,069,649	472,791
8. For payments in respect of milk used for manufacture in England and Wales, payments for improving the quality of the milk supply in England and Wales, and contributions towards certain expenses of the Milk Marketing Board in England and Wales - - -	1,651,020	—
Carried forward . . . £	7,896,608	1,310,672

SCHEDULE (B.)—PART 12—*continued.*SCHED. (B).
PART 12.
Civil.
Class VI.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
Brought forward - -	£ 7,896,608	£ 1,310,672
<i>Vote.</i>		
9. For the salaries and expenses of the Land Fertility Committee, and contributions towards the cost of acquiring and transporting lime and basic slag incurred by occupiers of agricultural land in the United Kingdom - - - -	1,539,778	400
10. For the expenses of the survey of Great Britain and of minor services connected therewith - -	441,730	75,000
11. For a grant in aid of the Forestry Fund - - - - -	450,000	—
12. For the salaries and expenses of the Ministry of Transport, including expenses of the Railway Rates Tribunal, of the Road and Rail Appeal Tribunal, and of maintaining Holyhead Harbour, the Caledonian and Crinan Canals; annuities in respect of Light Railways; and other services - -	302,558	711,000
13. For a grant in aid of the Road Fund; for the maintenance and reconstruction of Menai Bridge; for payments to local authorities in reimbursement of expenses incurred in the collection of motor vehicle duties, &c., and the registration of motor vehicles; for the acquisition and holding of stocks of plant and materials for road and bridge repairs; and for other services - - - - -	16,389,000	170,000
Carried forward - £	27,019,674	2,267,072

SCHED. (B.)
PART 12.
Civil.
Class VJ.

SCHEDULE (B.)—PART 12—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - -	27,019,674	2,267,072
<i>Vote.</i>		
14. For a grant in aid of the Development Fund - - - -	500,000	—
15. For grants to public utility undertakings in Great Britain - -	685,000	—
16. For the salaries and expenses of the Department of Scientific and Industrial Research, including the Geological Survey of Great Britain and Museum of Practical Geology, and a grant in aid - - -	707,397	365,303
17. For the salaries and expenses of the State Management Districts, including the salaries of the central office, and the cost of provision and management of licensed premises - - -	100	772,505
18. For the salaries and expenses of the Anglo-Spanish, Anglo-Roumanian, Anglo-Italian and Anglo-Turkish Clearing Offices - - - -	100	93,900
19. For the salaries and expenses of the Department of Agriculture for Scotland, including grants for land improvement, agricultural education, research and marketing, expenses in respect of regulation of agricultural wages, a grant in respect of agricultural credits; certain grants in aid, and remanet payments of subsidy for oats and barley - - - -	449,527	106,395
Carried forward - £	29,361,798	3,605,175

SCHEDULE (B.)—PART 12—*continued.*

SCHED. (B.)
PART 12.
Civil.
Class VI.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - - -	29,361,798	3,605,175
Vote. 20. For payments in respect of milk used for manufacture in Scotland, payments for improving the quality of the milk supply in Scotland and contributions towards certain expenses of Milk Marketing Boards in Scotland - - - - -	269,010	—
21. For salaries and expenses in connection with the administration of Scottish fishery services, and a grant in aid of piers or quays -	47,011	12,627
22. For grants in aid of the general administrative and other expenses of the Herring Industry Board, grants to herring fishermen for assistance in the provision of new motor-boats, and expenses of Committees - - - - -	5,250	6,000
TOTAL, CIVIL, CLASS VI -	£ 29,683,069	3,623,802

SCHED. (B.)
PART 13.
Civil.
Class VII.

SCHEDULE (B.)—PART 13.

CIVIL.—CLASS VII.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1941, viz. :—

Vote.	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
1. For expenditure in respect of art and science buildings, Great Britain -	256,210	25,485
2. For expenditure in respect of Houses of Parliament buildings -	123,230	625
3. For expenditure in respect of labour and health buildings, Great Britain - - - -	526,965	509,565
4. For expenditure in respect of miscellaneous legal buildings - -	104,400	1,090
5. For expenditure in respect of Osborne - - - - -	17,877	1,135
6. For the salaries and expenses of the office of the Commissioners of His Majesty's Works and Public Buildings - - - - -	294,725	1,729,500
Carried forward - - - £	1,323,407	2,287,400

SCHEDULE (B.)—PART 13—*continued.*

SCHED. (B.)
PART 13.
Civil.
Class VII.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - - -	1,323,407	2,267,400
<i>Vote.</i> 7. For expenditure in respect of sundry public buildings in Great Britain, not provided for on other Votes, including historic buildings, ancient monuments, Brompton Cemetery and certain housing estates - - -	2,386,127	270,230
7A. For the cost of erection of memorial to the memory of the late Earl of Oxford and Asquith -	4,250	—
8. For expenditure in respect of public buildings overseas - - -	171,820	9,090
9. For expenditure in respect of Royal Palaces, including a grant in aid	127,435	3,475
10. For expenditure in respect of Customs and Excise, Inland Revenue, Post Office and telegraph buildings in Great Britain, certain post offices abroad, and for certain expenses in connection with boats and launches belonging to the Customs and Excise Department - - -	1,621,520	24,790
11. For expenditure in respect of Royal parks and pleasure gardens - -	215,140	23,085
Carried forward - - - £	5,849,699	2,598,070

SCHED. (B)
PART 13.
Civil.
Class VII.

SCHEDULE (B.)—PART 13—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - - - -	5,849,699	2,598,070
Vote. 12. For rates and contributions in lieu of rates, &c., in respect of property in the occupation of the Crown for the public service, and for rates on buildings occupied by representatives of British Dominions and of Foreign Powers; and for the salaries and expenses of the Rating of Government Property Department, and a grant in aid of the expenses of the London Fire Brigade - - - -	3,738,727	146,155
13. For stationery, printing, paper, binding, and printed books for the public service; for the salaries and expenses of the Stationery Office; and for sundry miscellaneous services, including reports of Parliamentary Debates - -	3,234,213	1,188,815
14. For constructing a new harbour of refuge at Peterhead - - -	15,000	—
15. For expenditure in respect of public works and buildings in Ireland -	58,615	2,585
TOTAL, CIVIL, CLASS VII	£ 12,896,254	3,935,625

SCHEDULE (B.)—PART 14.

SCHED. (B.)
PART 14.
Civil.
Class VIII.

CIVIL.—CLASS VIII.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1941, viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Vote.		
1. For war pensions and allowances (including cost of treatment) arising out of the war of 1914–18 to merchant seamen and fishermen and their dependants and the administrative expenses connected therewith - - - - -	244,196	—
2. For the salaries and expenses of the Ministry of Pensions, payments in respect of war pensions, gratuities and allowances, sundry contributions in respect thereof and other services - - - - -	37,620,000	14,000
3. For the expenses of pensions, compensation allowances and gratuities awarded to retired and disbanded members and staff of the Royal Irish Constabulary, and to widows and children of such members, including annuities to the National Debt Commissioners in respect of commutation of compensation allowances and certain extra-statutory payments - - -	1,310,000	—
Carried forward - - - £	39,174,196	14,000

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SCHED. (B.)
PART 14.
Civil.
Class VIII.

SCHEDULE (B.)—PART 14—*continued.*

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - - -	39,174,196	14,000
Vote. 4. For superannuation and other non-effective annual allowances, additional allowances, gratuities, compassionate allowances and supplementary pensions in respect of civil employment - - - -	2,400,000	40,943
TOTAL, CIVIL, CLASS VIII £	41,574,196	54,943

SCHEDULE (B.)—PART 15.

SCHED. (B.)
PART 15.
Civil.
CLASS IX.

CIVIL.—CLASS IX.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1941, viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Vote. 1. For the General Exchequer Contribution and certain other grants to local authorities in England and Wales - - - - -	46,351,000	853,000
2. For the General Exchequer Contribution and certain other grants to local authorities in Scotland - -	6,823,500	122,500
TOTAL, CIVIL, CLASS IX	£ 53,174,500	975,500

SCHED. (B.)
PART 16.
Civil.
Unclassified
Services.

SCHEDULE (B.)—PART 16.

CIVIL.—UNCLASSIFIED SERVICES.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1941, viz. :—

Vote.	Sums not exceeding	
	Supply Grants.	Appropriations in aid.
	£	£
1. For the cost of the war services of the Ministry of Agriculture and Fisheries - - - - -	100	10
2. For the cost of the war services of the Department of Agriculture for Scotland - - - - -	100	10
3. For the salaries and expenses of the Ministry of Economic Warfare -	100	10
4. For the salaries and expenses of the Ministry of Food - - - - -	100	10
5. For measures in England and Wales to deal with casualties and disease, for expenses connected with evacuation, for repair of war damage and for other services arising out of the war - - -	100	10
6. For measures in Scotland to deal with casualties and disease, for expenses connected with evacuation, for repair of war damage and for other services arising out of the war - - - - -	100	10
Carried forward -	£ 600	60

SCHEDULE (B.)—PART 16—*continued.*

SCHED. (B.)
PART 16.
Civil
Unclassified
Services.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Brought forward - -	600	60
Vote.		
7. For the salaries and expenses of the Ministry of Home Security - -	100	10
8. For the salaries and expenses of the Ministry of Information - -	100	10
9. For the salaries and expenses of the Ministry of Shipping - - -	100	10
10. For the salaries and expenses of the Ministry of Supply, including the expenses of the Royal Ordnance Factories - - - - -	100	10
11. For expenditure in connection with the acquisition, storage, preserva- tion and transport of plant and building materials to be held for the repair of buildings damaged by hostile attack - - - -	100	10
12. For the salaries and expenses of the Ministry of Aircraft Production -	100	10
13. For the salaries and expenses of the Petroleum Department of the Board of Trade - - - -	100	10
TOTAL, CIVIL, UNCLASSIFIED SERVICES - - - - -	1,300	130

SCHED. (B.)
PART 17.
Revenue
Depart-
ments.

SCHEDULE (B.)—PART 17.

REVENUE DEPARTMENTS.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several REVENUE DEPARTMENTS herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1941, viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
	£	£
Vote.		
1. For the salaries and expenses of the Customs and Excise Department -	6,270,050	135,500
2. For the salaries and expenses of the Inland Revenue Department -	8,648,850	186,000
3. For the salaries and expenses of the Post Office, including Telegraphs and Telephones - - - -	81,722,000	3,684,794
TOTAL, REVENUE DEPARTMENTS	£ 96,640,900	4,006,294

SCHEDULE (B.)—PART 18.

**EXPENDITURE ARISING OUT OF THE WAR.
(VOTE OF CREDIT.)**

**SCHED. (B.)
PART 18.
Expenditure
arising out
of the war.
(Vote of
Credit.)**

<p>For defraying the expenses which may be incurred during the year ending on the 31st day of March 1941, for general Navy, Army and Air Services and for the Ministry of Supply in so far as specific provision is not made therefor by Parliament, for securing the public safety, the defence of the realm, the maintenance of public order and the efficient prosecution of the war, for maintaining supplies and services essential to the life of the community and generally for all expenses, beyond those provided for in the ordinary Grants of Parliament, arising out of the existence of a state of war - - - -</p>	<p>£</p> <p>700,000,000</p>
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SCHEDULE (B.)—PART 19.

**EXPENDITURE ARISING OUT OF THE WAR.
(SUPPLEMENTARY VOTE OF CREDIT.)**

**SCHED. (B.)
PART 19.
Expenditure
arising out
of the war.
(Supplemen-
tary Vote
of Credit.)**

<p>For defraying the expenses which may be incurred during the year ending on the 31st day of March 1941, for general Navy, Army and Air Services and for the Ministry of Supply in so far as specific provision is not made therefor by Parliament, for securing the public safety, the defence of the realm, the maintenance of public order and the efficient prosecution of the war, for maintaining supplies and services essential to the life of the community and generally for all expenses, beyond those provided for in the ordinary Grants of Parliament, arising out of the existence of a state of war - - - -</p>	<p>£</p> <p>1,000,000,000</p>
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SCHED. (C.)
PART I.
Navy
Services.
Section 5.

SCHEDULE (C.)—PART I.

NAVY SERVICES, 1938, VOTES.	Deficits.		Surpluses.			
	Excesses of actual over estimated gross Expenditure.	Deficiencies of actual as compared with estimated Receipts.	Surpluses of estimated over actual gross Expenditure.		Surpluses of actual as compared with estimated Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Wages, &c., of Officers and Men of the Royal Navy and Royal Marines, and Civilians employed on Fleet Services.	157,694 15 3	—	—	—	25,773 1 2	
2. Victualling and Clothing for the Navy.	119,481 17 2	—	—	—	115,151 12 4	
3. Medical Establishments and Services.	20,957 18 5	—	—	—	2,645 13 5	
4. Fleet Air Arm - - -	—	—	—	—	—	
5. Educational Services - -	—	—	2,917 1 9	—	260 0 7	
6. Scientific Services - - -	4,566 7 2	—	—	—	6,389 14 6	
7. Royal Naval Reserves - -	—	69 2 11	15,369 8 2	—	—	
8. Shipbuilding Repairs, Maintenance, &c.						
Section I.—Personnel - - -	119,646 13 11	—	—	—	65,667 6 11	
Section II.—Matériel - - -	—	353,839 5 7	487,240 4 7	—	—	
Section III.—Contract Work -	65,686 6 3	12,239 6 9	—	—	—	
9. Naval Armaments - - -	—	376,391 19 7	467,113 4 10	—	—	
10. Works, Buildings and Repairs at Home and Abroad.	—	9,299 0 8	36,763 4 11	—	—	
11. Miscellaneous Effective Services.	80,579 18 8	—	—	—	14,156 11 0	
12. Admiralty Office - - -	12,423 0 11	—	—	—	6,179 18 5	
13. Non-effective Services (Naval and Marine)—Officers.	—	—	3,091 17 7	—	1,791 7 0	
14. Non-effective Services (Naval and Marine)—Men.	12,316 17 4	—	—	—	5,273 5 3	
15. Civil Superannuation, Allowances, and Gratuities.	—	—	55,284 9 8	—	1 9 11	
Balances Irrecoverable and Claims Abandoned.	1,184 19 2	—	—	—	—	
	594,538 14 3	751,838 15 6	1,067,779 11 6	35,307 17 9	243,290 0 6	
Excess vote - - -	—	—	—	—	—	
	594,538 14 3	751,838 15 6	1,103,087 9 3	—	243,290 0 6	
	Total Deficits £1,346,377 9s. 9d.		Total Surpluses £1,346,377 9s. 9d.			

SCHEDULE (C.)—PART II.

SCHED. (C.)
PART II.
Army
Services.
Section 5.

ARMY SERVICES, 1938, VOTES.	Deficits.		Surpluses.	
	Excesses of actual over estimated gross Expenditure.	Deficiencies of actual as compared with estimated Receipts.	Surpluses of estimated over actual gross Expenditure.	Surpluses of actual as compared with estimated Receipts.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Pay, &c., of the Army -	—	—	243,435 4 7	15,352 8 2
2. Territorial Army and Reserve Forces.	108,402 17 6	220 1 3	—	—
3. Medical Services - - -	—	1,532 11 10	17,726 8 4	—
4. Educational Establishments -	—	—	24,363 6 6	3,834 15 2
5. Quarters and Movements -	262,339 3 10	—	—	7,777 11 2
6. Supplies, Road Transport and Remounts.	—	—	227,590 3 3	15,299 1 1
7. Clothing - - - -	4,746 12 10	—	—	21,537 11 11
8. General Stores - - -	47,774 19 3	—	—	29,634 14 7
9. Warlike Stores - - -	—	1,498,401 17 8	1,609,210 13 7	—
10. Works, Buildings and Lands -	—	774,915 19 8	1,354,914 3 1	—
11. Miscellaneous Effective Ser- vices.	24,241 9 1	4,539 14 2	—	—
12. War Office - - - -	—	1,870 18 2	14,976 4 0	—
13. Half-pay, Retired Pay and other Non-effective Charges for Officers.	3,445 16 11	835 2 10	—	—
14. Pensions and other Non-effec- tive Charges for Warrant Officers, Non-commissioned Officers, men and others.	150 15 9	—	—	3,310 9 2
15. Civil Superannuation Com- pensation and Gratuities.	13,686 13 4	159 15 8	—	—
Balances Irrecoverable and Claims Abandoned.	3,229 9 5	—	—	—
	468,017 17 11	2,282,476 1 3	3,492,216 3 4	96,746 11 3
	Total Deficits £2,750,493 19s. 2d.		Total Surpluses £3,588,962 14s. 7d.	
	Net Surplus : £838,468 15s. 5d.			

SCHED. (C.)
PART III.
Air
Services.
Section 5.

SCHEDULE (C.)—PART III.

AIR SERVICES, 1938, VOTES.	Deficits.		Surpluses.	
	Excesses of actual over estimated gross Expenditure.	Deficiencies of actual as compared with estimated Receipts.	Surpluses of estimated over actual gross Expenditure.	Surpluses of actual as compared with estimated Receipts.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Pay, &c., of the Royal Air Force.	—	—	22,945 10 2	8,422 11 9
2. Quarters, Non-Technical Stores, Supplies and Transportation.	—	—	25,827 15 1	10,543 5 5
3. Technical and Warlike Stores (including Experimental and Research Services).	647,134 15 2	113,471 19 0	—	—
4. Works, Buildings and Lands -	112,984 12 3	—	—	14,688 11 5
5. Medical Services -	—	—	28,701 10 0	528 17 5
6. Technical Training and Educational Services.	—	870 1 2	75,549 17 1	—
7. Auxiliary and Reserve Forces	—	305 16 5	291,764 14 8	—
8. Civil Aviation	—	—	307,982 12 7	15,337 12 5
9. Meteorological and Miscellaneous Effective Services.	—	—	180,355 1 0	2,632 13 11
10. Air Ministry	51,489 0 7	—	—	3,511 10 4
11. Half-Pay, Pensions and other Non-effective Services.	—	—	16,248 10 7	581 1 9
Balances Irrecoverable and Claims Abandoned.	7,184 0 11	—	—	—
	818,792 8 11	114,647 16 7	949,375 11 2	56,246 4 5
	Total Deficits £933,440 5s. 6d.		Total Surpluses £1,005,621 15s. 7d.	
	Net Surplus : £72,181 10s. 1d.			

CHAPTER 47.*Workmen's Compensation (Supplementary Allowances)
Act, 1940.*

ARRANGEMENT OF SECTIONS.

Section.

1. Supplementary allowances to workmen entitled to weekly payments.
2. Provisions as to redemption.
3. Requirements as to furnishing of information.
4. Proof of age and marriage.
5. Provision with respect to certified schemes.
6. Provision with respect to schemes applying to workmen suffering from silicosis and certain other industrial diseases.
7. Consequential adaptation of Assurance Companies Act, 1909.
8. Short title, construction, commencement and extent.

An Act to provide for the payment of supplementary allowances to workmen entitled to weekly payments by way of compensation under the Workmen's Compensation Act, 1925, and for purposes connected therewith.

[8th August 1940.]

BE it enacted by the King'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.—(1) Subject as hereinafter provided, where any workman is at any time while this Act is in force entitled to a weekly payment by way of compensation under the Workmen's Compensation Act, 1925 (which Act, as amended by any subsequent enactment, is referred to in this Act as "the principal Act"), he shall, whether the accident giving rise to the compensation happened before or after the commencement of this Act, be entitled, in respect of each week after the commencement of this Act in respect of which he is entitled to the weekly payment, to—

Supple-
mentary
allowances
to workmen
entitled to
weekly
payments.
15 & 16
Geo. 5. c. 84.

- (a) a supplementary allowance at a rate not exceeding five shillings a week; and
- (b) in the case of a male workman who has children under the age of fifteen years, a supplementary

allowance in respect of each such child at a rate not exceeding four shillings a week for the eldest or only child under that age and for the second child under that age, and not exceeding three shillings a week for any additional child under that age.

(2) Where the weekly payment is in respect of total incapacity or equals the amount which would be payable to the workman in the case of total incapacity resulting from the injury, any such allowance shall be the maximum allowance specified in the foregoing subsection, and in any other case shall bear the same proportion to the maximum allowance as the weekly payment bears to the amount of the weekly payment which would be payable to the workman in the case of total incapacity :

Provided that the total amount of the supplementary allowances payable in respect of any weekly payment shall not exceed such sum as would, together with the said weekly payment, amount—

- (a) in the case of total incapacity, to seven-eighths of the average weekly earnings of the workman before the accident, calculated in like manner as for the purpose of ascertaining the weekly payment; or
- (b) in the case of partial incapacity, to seven-eighths of the difference between the amount of the said average weekly earnings of the workman before the accident and the average weekly amount which he is earning or is able to earn in some suitable employment or business after the accident.

Any reference in this subsection to the average weekly earnings of the workman before the accident shall be construed, in a case where the amount of the weekly payment is increased as a result of a review under subsection (2) of section eleven of the principal Act, as a reference to the weekly sum which he would probably have been earning at the date of the review if he had remained uninjured.

(3) The supplementary allowances shall be deemed to be part of the said weekly payment for all purposes except—

- (a) the calculation of the compensation payable in a case where death results from the injury;

- (b) the provisions of section fifty-one of the National Health Insurance Act, 1936 (which limits the benefit payable under that Act in cases where compensation is payable under the principal Act);

26 Geo. 5. &
1 Edw. 8.
c. 32.

and the allowances shall accordingly be payable by the employer liable to make the weekly payment :

Provided that the provisions relating to the redemption of weekly payments shall have effect subject to the modifications contained in the next following section of this Act.

(4) Any workman who is entitled while this Act is in force to two or more concurrent weekly payments shall be entitled to supplementary allowances in respect of each such weekly payment :

Provided that the aggregate of such allowances shall not exceed the maximum allowances respectively specified in paragraph (a) and paragraph (b) of subsection (1) of this section and where, but for this provision, the aggregate would exceed those maximum allowances and the weekly payments are not all payable by the same person, the several persons liable to make the weekly payments aforesaid shall only be liable to pay such allowances as bear to the said maximum allowances the same proportions as their respective weekly payments bear to the aggregate of the weekly payments.

(5) In this section the expression " child " means, in relation to a male workman entitled to a weekly payment,—

- (a) any legitimate or illegitimate child born to him not later than nine months after the accident giving rise to compensation ;
- (b) any stepchild, being a legitimate child whose mother was married to him before the accident ; and
- (c) any child adopted before the accident by him, or by him and his wife jointly, in pursuance of an adoption order made under the Adoption of Children Act, 1926, or the Adoption of Children (Scotland) Act, 1930, or the Adoption of Children Act (Northern Ireland), 1929.

16 & 17
Geo. 5. c. 29.
20 & 21
Geo. 5. c. 37.

Provisions
as to
redemption.

2.—(1) Such of the provisions of section thirteen of the principal Act as relate to the method of calculating the lump sum for which a weekly payment may be redeemed, where the incapacity is permanent, shall not apply to the redemption of supplementary allowances, and the amount of the lump sum for which any such allowances may be redeemed shall, in default of agreement and subject to the following provisions of this section, in all cases be settled by arbitration under the principal Act.

(2) The representative committee, arbitrator or judge of a county court, to whom the settlement of the amount to be paid for the redemption of any supplementary allowances is referred, shall not proceed with the matter unless the committee, arbitrator or judge, as the case may be, is satisfied that, having regard to the circumstances of the case including the interests of any children in respect of whom allowances are payable, the allowances can properly be redeemed.

(3) The registrar of the county court to whom a memorandum of an agreement for the redemption of any supplementary allowances has been sent, shall, unless he is satisfied that, having regard to the circumstances of the case including the interests of any children in respect of whom allowances are payable, the allowances can properly be redeemed, refuse to record the memorandum and shall refer the matter to the judge who shall likewise refuse to record the memorandum unless he is satisfied as to the matter aforesaid :

Provided that this subsection shall not be taken as prejudicing any power of the registrar or judge under the principal Act to refuse to record any such memorandum as aforesaid.

(4) The representative committee shall not approve, for the purposes of any order made under section twenty-eight of the principal Act, any agreement for the redemption of any supplementary allowances, unless the committee is satisfied as to the matter aforesaid.

(5) Where for the purposes of any of the following enactments, that is to say—

(a) subsection (3) of section seven of the principal Act;

- (b) sections seventy-eight and two hundred and sixty-four of the Companies Act, 1929; and
- (c) subsection (5) of section three of the Workmen's Compensation (Coal Mines) Act, 1934;

19 & 20
Geo. 5. c. 23.
24 & 25
Geo. 5. c. 23.

it is necessary to ascertain the amount of the lump sum for which any weekly payment which includes supplementary allowances could be redeemed, those enactments shall have effect subject to the provisions of subsection (1) of this section, but the foregoing provisions of this section, other than subsection (1), shall not apply.

(6) Where any weekly payment is redeemed but not the supplementary allowances payable in respect thereof, those allowances shall continue to be payable as if the weekly payment had not been redeemed, and the provisions of the principal Act relating to reviews of weekly payments and periodical submission to medical examination and otherwise shall continue to apply for the purpose of ascertaining the amount which the weekly payment would have been at any time if it had not been redeemed, and of adjusting the supplementary allowances accordingly.

3.—(1) Any employer against whom a claim for supplementary allowances is made may by notice in writing require the workman to make a declaration in such form as may be prescribed by the Secretary of State and containing such information as may be necessary for the purposes of this Act as to any children in respect of whom allowances are claimed, and as to any other weekly payment by way of compensation under the principal Act, and any supplementary allowances payable in respect thereof, to which the workman is entitled, and any employer liable to pay supplementary allowances may by notice in writing require the workman to make, on any occasion on which the supplementary allowances are due, a declaration in such form as may be so prescribed containing such information as may be necessary to enable the employer to ascertain whether there has been any material change of circumstances; and if the workman, without reasonable cause, fails to make the declaration within a period of fourteen days from the service of any notice under this subsection, his right to the allowances shall be suspended as from the expiration of that period until the declaration is made,

Requirements as to
furnishing of
information.

and no allowances shall be payable in respect of the period of suspension.

(2) Any person who, for the purpose of obtaining a supplementary allowance for himself or any other person or of increasing the amount of any such allowance, knowingly makes any false statement or false representation, shall be liable, on summary conviction, to a fine not exceeding twenty pounds or to imprisonment for a term not exceeding three months or to both such fine and such imprisonment, and where any allowances have, in consequence of any such false statement or representation made in writing by the workman or with his knowledge, been paid in excess of the amounts to which the workman was entitled, the employer liable to pay the allowances shall, without prejudice to any other method of recovery, be entitled to deduct the amount of the excess from any future payments of allowances.

Proof of
age and
marriage.

4.—(1) Where for the purposes of this Act the age or marriage of any person is required to be ascertained or proved, any person shall—

- (a) on presenting a written requisition in such form and containing such particulars as may be prescribed by the Minister of Health or, as respects Scotland, by the Secretary of State; and
- (b) on payment of a fee, in the case of a birth certificate, of sixpence, and, in the case of a marriage certificate, of one shilling;

be entitled to obtain a certified copy of the entry of the birth or marriage, as the case may be, of the first-mentioned person in the register of births or marriages, as the case may be, under the hand of the registrar or superintendent registrar or other person having the custody thereof.

(2) Forms for such requisitions as aforesaid shall on request be supplied without any charge by every registrar of births and deaths, and by every superintendent registrar or other person having the custody of the register.

Provision
with
respect to
certified
schemes.

5.—(1) If it appears to the Registrar of Friendly Societies that any scheme duly certified by him under subsection (1) of section thirty-one of the principal Act no longer conforms to the conditions stated in that

subsection by reason of the provisions of this Act, he shall make such amendments of the scheme as may in his opinion be necessary to render the benefits thereunder, after discounting any additional benefits arising as the result of contributions by the workmen, not less favourable to the workmen than the benefits provided by the principal Act as amended by this Act.

(2) Where the Registrar has amended any such scheme, the amendments shall have effect as from the commencement of this Act, and the certificate given by the Registrar in respect of the scheme shall continue to apply to the amended scheme.

6. This Act shall apply in relation to workmen entitled to compensation under any scheme made by the Secretary of State under the provisions of section forty-seven of the principal Act and of the Workmen's Compensation (Silicosis and Asbestosis) Act, 1930, subject to such adaptations, modifications and exceptions as may be contained in the scheme or in an amending scheme made under those provisions.

Provision with respect to schemes applying to workmen suffering from silicosis and certain other industrial diseases.
20 & 21
Geo. 5. c. 29.

7. The Board of Trade may by order make such adaptations and modifications of the Fourth, Sixth and Eighth Schedules to the Assurance Companies Act, 1909 (which contain certain forms of statement, rules and requirements relating to employer's liability insurance business) as appear to the Board to be necessary or expedient in consequence of the provisions of this Act.

Consequential adaptation of Assurance Companies Act, 1909.
9 Edw. 7.
c. 49.

8.—(1) This Act may be cited as the Workmen's Compensation (Supplementary Allowances) Act, 1940, and shall be construed as one with the principal Act, and the Workmen's Compensation Acts, 1925 to 1938, and this Act may be cited together as the Workmen's Compensation Acts, 1925 to 1940.

Short title, construction, commencement and extent.

(2) This Act shall come into operation on the nineteenth day of August nineteen hundred and forty.

(3) This Act shall not apply in any case where the accident happened before the first day of January nineteen hundred and twenty-four.

CHAPTER 48.*Finance (No. 2) Act, 1940.*

ARRANGEMENT OF SECTIONS.

PART I.

CUSTOMS AND EXCISE.

Section.

1. Beer.
2. Wines.
3. Sweets.
4. Tobacco.
5. Entertainments.

PART II.

INCOME TAX.

6. Increase in standard rate.
7. Surtax (increased rates).
8. Alteration of certain reliefs.
9. Provisions as respects life insurance.
10. Consequential provisions as respects reliefs.
11. Assessment and collection of tax under Schedule E.
12. Disallowance of certain payments in respect of war risks for income tax purposes.

PART III.

EXCESS PROFITS TAX AND NATIONAL DEFENCE CONTRIBUTION.

13. Special provisions as to mines, oil wells, &c.
14. Restriction on deduction of interest, annuities and annual payments in computing profits.
15. Disallowance of certain payments in respect of war risks.

PART IV.

ESTATE DUTY.

16. Increased rates of estate duty.
17. Effect of increase of rates on certain sales and mortgages.

PART V.

PURCHASE TAX.

General Provisions as to Purchase Tax.

18. Charge and commencement of purchase tax.
19. Chargeable goods and rate of purchase tax.
20. Orders as to purchase tax.
21. Wholesale value.

Ancillary Provisions as to Purchase Tax.

Section.

22. Person accountable for, and accruer of, tax.
23. Registration.
24. Purchases that are to be treated as of wholesale merchant's stock or manufacturer's materials.
25. Certain appropriations, &c. to be treated as purchases.
26. Retail trader purchasing on wholesale scale to be treated as wholesale merchant.
27. Sums due for tax to be stated with invoices, &c.
28. Adjustments of rights between seller and buyer on commencement, or variation, of tax.
29. Relief for exported goods.

Administration and collection of the tax.

30. Management of the tax.
31. Ascertainment and recovery of tax chargeable.
32. Substitution of agent, &c. for person not resident in the United Kingdom.

Miscellaneous Provisions as to Purchase Tax.

33. Commissioners' regulations.
34. Provisions as to laying before the Commons House of regulations, &c.
35. Penalties for certain offences.
36. Supplementary provisions as to enforcement.
37. Power to treat certain deliveries, &c. made before commencement of tax as made thereafter.
38. Application to Scotland.
39. Application to Northern Ireland.
40. Provisions as to the Isle of Man.
41. Interpretation.

PART VI.

GENERAL.

42. Short title, construction, extent and repeal.

SCHEDULES :

- First Schedule—Beer (Rates of Duty and Drawback).
- Second Schedule—Wines (Rates of Customs Duty).
- Third Schedule—Tobacco (Rates of Duty and Drawback).
- Fourth Schedule—Entertainments (Rates of Duty).
- Fifth Schedule—Provisions for giving effect to the change in the standard rate of Income Tax.
- Sixth Schedule—Scale of rates of Estate Duty.
- Seventh Schedule—Purchase Tax (Chargeable goods).
- Eighth Schedule—Purchase Tax (Determination of wholesale value).
- Ninth Schedule—Purchase Tax (Enforcement and service of Notices).
- Tenth Schedule—Enactments repealed.

An Act to increase certain duties of customs and excise; to increase the standard rate of income tax for the year 1940-41 and the higher rates of income tax for the year 1939-40; to make certain amendments in the enactments relating to income tax, national defence contribution and excess profits tax; to increase the rates of estate duty; to impose a purchase tax; and for purposes connected with the matters aforesaid.

[22nd August 1940.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects the Commons of the United Kingdom 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 hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King'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:—

PART I.

CUSTOMS AND EXCISE.

Beer.
2 & 3 Geo. 6.
c. 109.

1.—(1) Section one of the Finance (No. 2) Act, 1939, (which imposes duties of excise and customs in respect of beer) shall have effect as if Parts I, III and IV of the First Schedule to this Act were respectively substituted for Parts I, III and IV of the First Schedule to that Act.

(2) In the case of beer in respect of which it is shown to the satisfaction of the Commissioners that the increased duty chargeable by virtue of this section has been paid, the provisions of the said section one relating to drawback shall have effect as if Parts II, V and VI of the First Schedule to this Act were respectively substituted for Parts II, V and VI of the First Schedule to the Finance (No. 2) Act, 1939.

(3) The proviso to section sixteen of the Inland Revenue Act, 1880 (which provides that the time for payment of the excise duty on beer shall not be later than the fifteenth day of the month succeeding the month in which the duty was charged) shall have effect as if the words "twenty-fifth day" were substituted for the words "fifteenth day".

PART I.
—cont.
43 & 44 Vict.
c. 20.

(4) This section shall be deemed to have had effect as from the twenty-fourth day of July, nineteen hundred and forty.

2.—(1) Section three of the Finance (No. 2) Act, 1939, (which imposes duties of customs on wines) shall have effect as if Part I and Part II of the Second Schedule to this Act were respectively substituted for Part I and Part II of the Third Schedule to that Act.

Wines.

(2) This section shall be deemed to have had effect as from the twenty-fourth day of July, nineteen hundred and forty.

3.—(1) The duty of excise on sweets charged under section six of the Finance Act, 1927, shall—

Sweets.
17 & 18
Geo. 5. c. 10.

(a) in the case of sparkling sweets, be at the rate of eleven shillings and sixpence instead of nine shillings and sixpence per gallon; and

(b) in the case of other sweets, be at the rate of five shillings and sixpence instead of three shillings and sixpence per gallon.

(2) Where duty becomes chargeable on any sweets at the rate applicable to sparkling sweets, and it is shown to the satisfaction of the Commissioners that duty has already been paid thereon at the rate applicable to other sweets, the duty so chargeable shall be reduced by the amount of the duty so paid.

(3) This section shall be deemed to have had effect as from the twenty-fourth day of July, nineteen hundred and forty.

4.—(1) In lieu of the duties of customs charged on tobacco under section three of the Finance Act, 1940, there shall, subject to the provisions of section eight of the Finance Act, 1919, be charged on tobacco imported into the United Kingdom of the descriptions set out in

Tobacco.
3 & 4 Geo. 6.
c. 29.
9 & 10
Geo. 5. c. 32.

PART I.
—cont.

the first column of Part I of the Third Schedule to this Act duties of customs at the rates respectively specified in the second column of that Part of that Schedule.

(2) In lieu of the duties of excise charged on tobacco under the said section three, there shall be charged on tobacco grown in the United Kingdom of the descriptions set out in the first column of Part II of the Third Schedule to this Act duties of excise at the rates respectively specified in the second column of that Part of that Schedule.

26 & 27 Vict.
c. 7.

(3) The drawback allowed under section one of the Manufactured Tobacco Act, 1863, on tobacco exported from the United Kingdom or deposited in a bonded or King's warehouse shall, in cases where it is shown that the duties charged under this section have been paid, be allowed at the rates set out in Part III of the Third Schedule to this Act instead of at the rates set out in Part III of the Third Schedule to the Finance Act, 1940, but subject to the provisions affecting allowance of drawback contained in the Schedule to the Finance Act, 1904.

4 Edw. 7.
c. 7.

(4) This section shall be deemed to have had effect as from the twenty-fourth day of July, nineteen hundred and forty.

Entertain-
ments.

5. As respects payments for admission to entertainments held on or after the sixth day of October, nineteen hundred and forty, entertainments duty within the meaning of the Finance (New Duties) Act, 1916, shall be charged—

6 & 7 Geo. 5.
c. 11.

- (a) in the case of entertainments chargeable at reduced rates by virtue of subsection (3) of section one of the Finance Act, 1935 (which relates to stage plays, &c.), at the rates set out in Part I of the Fourth Schedule to this Act; and
- (b) in the case of other entertainments, at the rates set out in Part II of that Schedule.

25 & 26
Geo. 5. c. 24.

PART II.

INCOME TAX.

Increase in
standard
rate.

6.—(1) The standard rate of income tax for the year 1940–41 shall be eight shillings and sixpence in the pound, instead of seven shillings and sixpence in the

pound as provided by subsection (1) of section eleven of the Finance Act, 1940.

PART II.
—cont.

(2) It is hereby declared that any deductions of tax made before the passing of this Act by reference to a rate of eight shillings and sixpence in the pound are to be treated for all purposes (including all the purposes of any legal proceedings instituted before the passing of this Act) as having been made by reference to the proper rate; but this section shall not invalidate anything done before the passing of this Act or render improper any deduction in respect of income tax made before the first day of September, nineteen hundred and forty, which would have been a proper deduction if this Act had not passed.

(3) The provisions of the Fifth Schedule to this Act shall have effect for the purposes of and in connection with the change of the standard rate of income tax made by this section.

7.—(1) Income tax for the year 1939–40 in respect of the excess of the total income of an individual over two thousand pounds shall, instead of being charged at the rates mentioned in section twelve of the Finance Act, 1940, be charged at rates in the pound which respectively exceed the standard rate by the amounts specified in the second column of the following Table :—

Sur-tax
(increased
rates).

TABLE.

For every pound of—	<i>s.</i>	<i>d.</i>
the first five hundred pounds of the excess	2	0
the next five hundred pounds of the excess	2	3
the next one thousand pounds of the excess	3	3
the next one thousand pounds of the excess	4	3
the next one thousand pounds of the excess	5	0
the next two thousand pounds of the excess	5	9
the next two thousand pounds of the excess	7	0
the next five thousand pounds of the excess	8	3
the next five thousand pounds of the excess	9	0
the remainder of the excess	9	6

(2) The amount payable by virtue of any assessment in respect of surtax for the year 1939–40 made before

PART II.
—*cont.*

the passing of this Act shall, by virtue of this Act and without more, be treated as varied so as to accord with the provisions of subsection (1) of this section.

Alteration
of certain
reliefs.

8.—(1) Subsection (2) of section forty of the Finance Act, 1927 (which, as amended by section nine of the Finance (No. 2) Act, 1939, provides for the reduction of the tax remaining chargeable after the allowance of other reliefs by a sum equal to one half the amount so remaining chargeable or one half the tax on one hundred and sixty-five pounds, whichever is the less) shall have effect as if for the words “one half”, in both places where they occur, there were substituted the words “seven seventeenths”.

15 & 16
Geo. 5. c. 36.

(2) Subsection (2) of section fifteen of the Finance Act, 1925 (which, as amended by the said section nine, provides that where an individual or his wife is of the age of sixty-five years or upwards and his total income exceeds five hundred pounds, the tax payable by him shall not exceed a sum equal to the aggregate of the amount of tax which would have been payable if his total income had amounted to but had not exceeded five hundred pounds and one half of the amount by which his total income exceeds five hundred pounds) shall have effect as if for the words “one half” there were substituted the words “three quarters”.

(3) Subsection (2) of section nineteen of the Finance Act, 1935 (which, as amended by the said section nine, provides that the tax payable by an individual whose total income is less than one hundred and forty pounds shall not exceed three eighths of the amount by which his total income exceeds one hundred and twenty pounds) shall have effect as if for the words “three eighths” there were substituted the words “one half”.

(4) The amendments made by this section shall have effect as respects the year 1940–41 and subsequent years.

Provisions
as respects
life insur-
ance.
8 & 9 Geo. 5.
c. 40.

9.—(1) As respects the year 1940–41, and any subsequent year for which the standard rate of income tax exceeds seven shillings in the pound, section thirty-two of the Income Tax Act, 1918 (which relates to relief in respect of life insurance premiums) shall have effect, in relation to premiums paid for any such insurance or contract as is mentioned in paragraph (a) of subsection (1)

of that section or section twenty of the Finance Act, 1932, as if the standard rate were seven shillings in the pound.

PART II.
—cont.
22 & 23
Geo. 5. c. 25.

(2) As respects the year 1940–41 and subsequent years, no allowance shall be made under the said section thirty-two in respect of the amount, if any, by which the premiums or other sums in respect of which relief is claimed exceed the claimant's taxable income, that is to say, his total income less any amount on which he is, by virtue of subsection (1) of section forty of the Finance Act, 1927, entitled to relief by way of a deduction of tax.

(3) Where an assurance company carrying on life assurance business claims and proves to the satisfaction of the Commissioners of Inland Revenue that it has for the year 1940–41, or any subsequent year for which the standard rate of income tax exceeds seven shillings and sixpence in the pound, borne tax by deduction or otherwise in respect of income from investments held in connection with its life assurance business, the company shall be entitled to repayment of so much of the tax borne by it for the year in question as is equal to the amount by which—

- (a) the tax borne by the company for that year in respect of such part of that income as, in the opinion of those Commissioners, belongs to, or is allocated to or reserved for, or expended on behalf of, policy holders;

exceeds—

- (b) the tax which would have been so borne in respect of that part of that income if the standard rate of income tax for that year had been seven shillings and sixpence in the pound.

(4) For the purpose of the last foregoing subsection, the amount of tax which has been or would be borne by a company shall be taken to be the amount of tax which has been or would be so borne after the allowance of any relief to which the company is or would be entitled otherwise than under that subsection.

10. Where relief from income tax for the year 1940–41 has been given to any individual and the amount thereof is incorrect by reason of any amendment of the

Consequen-
tial
provisions

PART II.
—cont.
as respects
reliefs.

Income Tax Acts made by the foregoing provisions of this Part of this Act then—

- (a) if the relief was given by reduction of the amount of tax payable under an assessment made on that individual before the passing of this Act, the amount of tax payable shall, by virtue of this Act and without more, be treated as varied so as to give effect to that amendment; and
- (b) if the relief was given otherwise than as aforesaid, any amount of relief so given in excess may, if not otherwise made good, be assessed under Case VI of Schedule D and recovered from that individual accordingly.

Assessment
and collec-
tion of tax
under
Schedule E.

11.—(1) The Commissioners of Inland Revenue may by regulations make provision for the assessment and collection of tax chargeable under Schedule E, including in particular provision for requiring employers and other persons to deduct any tax so chargeable from any payments made by them (being payments of or on account of income which is chargeable with tax under that Schedule), and for making them accountable for any tax which they are so required to deduct; and any such regulations shall have effect notwithstanding anything in the Income Tax Acts :

Provided that the said regulations shall not affect the powers or duties of the general or other commissioners as respects the signing, allowance or rectification of assessments or determination of appeals.

(2) If any person fails to comply with any provision of the said regulations requiring him to furnish a return or other information, he shall be liable to a penalty not exceeding fifty pounds and, after judgment has been given for that penalty, to a further penalty of the like amount for every day during which the failure continues.

(3) Proceedings in England for the summary recovery as a civil debt of any tax charged under Schedule E may be brought at any time within one year from the time when the matter complained of arose.

Disallow-
ance of
certain
payments in
respect of
war risks for

12.—(1) In computing the amount of the profits or gains of any person for any purpose of the Income Tax Acts for the year 1940–41 or any subsequent year, no sum shall be deducted in respect of any payment made by him to which this section applies.

(2) No payment to which this section applies shall be included in computing—

PART II.
—cont.
income tax
purposes.

(a) the expenses of management in respect of which relief may be claimed for any such year under section thirty-three of the Income Tax Act, 1918, (which relates to life assurance companies and others); or

(b) the cost of maintenance, repairs, insurance and management in respect of which relief may be claimed for any such year under Rule 8 of No. V of Schedule A.

(3) This section applies to any payment made by any person under any contract or arrangement under which that person is, in the event of war damage, entitled or eligible, either absolutely or conditionally, to or for any form of indemnification, whether total or partial, and whether by way of a money payment or not, in respect of that war damage:

Provided that—

(a) where the payment is made in respect of the right or eligibility aforesaid and also in respect of other matters, the deduction or inclusion of so much of the payment as is properly attributable to the other matters shall not be disallowed by virtue only of subsection (1) or subsection (2) of this section; and

(b) this section shall not apply to any payment made under—

(i) any policy of insurance issued under Part II of the War Risks Insurance Act, 1939, or any similar enactment in force in any country outside the United Kingdom; or

2 & 3 Geo. 6.
c. 57.

(ii) any contract of marine insurance, or any contract of insurance of an aircraft, or any contract of insurance of goods in transit.

(4) In this section the expression “war damage” means loss or damage arising from action taken by an enemy of His Majesty, or action taken in combating such an enemy or in repelling an imagined attack by such

PART II. an enemy, or action taken in anticipation or in consequence
—*cont.* of an attack by such an enemy.

PART III.

EXCESS PROFITS TAX AND NATIONAL DEFENCE CONTRIBUTION.

Special
provisions
as to mines,
oil wells,
&c.

13.—(1) Upon an application made with respect to any class of trades or businesses consisting in the getting of minerals or oil from any mine, oil well or similar natural source of a wasting nature, the Board of Referees may by order direct that in relation to trades or businesses of that class the references in section twenty-seven of the Finance Act, 1940, to six per cent. and eight per cent. and the references in subsection (9) of section thirteen of the Finance (No. 2) Act, 1939, to eight per cent. and ten per cent. shall be construed as if they were references to six, eight, or ten per cent., as the case may be, increased to such extent as may be specified in the order :

Provided that the Board—

- (a) shall increase the said percentages only so far as they think necessary to allow for the consideration that, by reason of the wasting nature of the natural source in question, the benefit of capital expenditure incurred by the persons carrying on such trades or businesses may be exhausted at a greater rate than in the case of other classes of trades or businesses ;
- (b) shall not in any case increase the said percentages by more than a further four per cent.

(2) Where any such order has been made with respect to trades or businesses of any class, then, in the case of a trade or business part only of which falls within that class, the increased percentages shall be applicable to such extent as may be just, having regard to the extent to which the trade or business falls within that class.

(3) The powers of the Commissioners and the Board of Referees under section twenty-seven of the Finance Act, 1940, as applied by the Fifth Schedule to that Act,

shall, in relation to any trade or business falling wholly or partly within any class with respect to which such an order as aforesaid has been made, include power to proceed as if the provisions of the said Fifth Schedule so applying the said section twenty-seven were adapted and modified to such extent, if any, as they may think necessary in order to enable effect to be given to the provisions of this section.

PART III.
—cont.

(4) This section shall apply to any sub-division of a class of trades or businesses based either on any special feature of the trades or businesses within that sub-division or on locality as it applies to a class of trades or businesses, in any case where the Board of Referees are of opinion that the sub-division can properly be dealt with separately.

(5) The provisions of this section shall have effect with respect to all chargeable accounting periods, whether before or after the passing of this Act.

14.—(1) No deduction in respect of any interest, annuity or other annual payment shall, by virtue of paragraph 4 of Part I of the Seventh Schedule to the Finance (No. 2) Act, 1939, or paragraph 4 of the Fourth Schedule to the Finance Act, 1937, be allowed in computing the profits of a trade or business for the purposes of excess profits tax or the national defence contribution unless the interest, annuity or other annual payment would, on income tax principles, be an allowable deduction in computing profits but for the express provision contained in paragraph (1) of Rule 3 of the Rules applicable to Cases I and II of Schedule D that no deduction is to be made in respect of any annual interest or any annuity or other annual payment payable out of the profits or gains.

Restriction on deduction of interest, annuities and annual payments in computing profits.
1 Edw. 8. &
1 Geo. 6.
c. 54.

In this subsection, the expression “income tax principles” has the same meaning as it has for the purposes of subsection (1) of section fourteen of the Finance (No. 2) Act, 1939, and subsection (1) of section twenty of the Finance Act, 1937.

(2) The provisions of this section shall, as respects excess profits tax, have effect with respect to tax for all chargeable accounting periods, whether before or after the passing of this Act, and, as respects the national defence contribution, have effect with respect to all accounting

PART III. periods beginning on or after the first day of April, nineteen hundred and thirty-nine, and so much of any accounting period beginning before that date as falls on or after that date.
—*cont.*

Disallow-
ance of
certain
payments
in respect
of war
risks.

15. Section twelve of this Act (which, in relation to the computation of profits for income tax purposes for the year 1940–41 and subsequent years, forbids deductions for payments under certain contracts and arrangements for indemnification in respect of war damage) shall apply also to the computation of profits—

- (a) for the purposes of excess profits tax for all chargeable accounting periods (whether before or after the passing of this Act); and
- (b) for the purposes of the national defence contribution for all accounting periods beginning on or after the first day of April, nineteen hundred and thirty-nine, and so much of any accounting period beginning before that date as falls on or after that date.

PART IV.

ESTATE DUTY.

Increased
rates of
estate
duty.

20 & 21
Geo. 5. c. 28.

16. In the case of persons dying after the twenty-third day of July, nineteen hundred and forty, the scale set out in the Sixth Schedule to this Act shall be substituted for the scale set out in the Second Schedule to the Finance Act, 1930, as the scale of rates of estate duty, and section twenty-three of the Finance (No. 2) Act, 1939, shall not apply.

Effect of
increase
of rates
on certain
sales and
mortgages.

17.—(1) Subject to the provisions of subsection (2) of this section, where an interest in expectancy in any property has, whether before or after the passing of this Act, been bona fide sold or mortgaged for full consideration in money or money's worth, and the rates of estate duty in force in the case of a person dying when the interest falls into possession are higher than the rates in force in the case of a person dying at the time of the sale or mortgage, then—

- (a) no other duty on that property shall be payable by the purchaser or mortgagee when the interest

falls into possession than would have been payable if the rates of estate duty applicable had been the rates in force in the case of a person dying at the time of the sale or mortgage; and

PART IV.
—*cont.*

- (b) in the case of a mortgage, any higher duty payable by the mortgagor shall rank as a charge subsequent to that of the mortgagee.

(2) Subsection (1) of section fifty-six of the Finance Act, 1940 (which restricts the operation of the provisions of section three of the Finance Act, 1894, relating to transactions for full consideration, in the case of such transactions with companies to which the said section fifty-six applies) shall apply for the purposes of the foregoing subsection as it applies for the purposes of the said section three. 57 & 58 Vict.
c. 30.

(3) This section shall apply in the case of interests in expectancy falling into possession after the twenty-third day of July, nineteen hundred and forty.

PART V.

PURCHASE TAX.

General Provisions as to Purchase Tax.

18.—(1) A tax, to be called purchase tax, shall be charged, subject to and in accordance with the provisions of this Part of this Act, on the wholesale value of all chargeable goods bought under chargeable purchases. Charge and
commence-
ment of
purchase
tax.

(2) The following purchases, with the exception of purchases of goods by a registered wholesale merchant as stock for his business or by a registered manufacturer as materials, shall be chargeable purchases, that is to say—

- (a) any purchase, made from a wholesale merchant or manufacturer (other than one who is not required by this Act to be registered) selling by wholesale, of goods which either—

(i) are in the United Kingdom at the time of the purchase, or

(ii) in the case of a purchase of unascertained goods, are in the United Kingdom at the time when the goods are appropriated to the purchase, or

PART V.
—cont.

- (iii) having been imported into the United Kingdom are entered for home use by or on behalf of the seller under the purchase;
- (b) in the case of goods imported into the United Kingdom which are entered for home use by or on behalf of the buyer under a purchase made before the goods are so entered, that purchase; and
- (c) in the case of goods imported into the United Kingdom and entered for home use and not being the subject of a purchase which is a chargeable purchase under either of the two preceding paragraphs, the earliest purchase thereof made on or after their being so entered :

Provided that a purchase of goods imported into the United Kingdom but not entered for home use shall not be a chargeable purchase under paragraph (a) of this subsection.

A purchase which is a chargeable purchase by virtue of paragraph (b) of this subsection is in this Part of this Act referred to as an "importer's purchase."

(3) Tax shall be chargeable in respect of chargeable goods bought under a chargeable purchase notwithstanding that the purchase was made before the passing of this Act, but, except as provided by section thirty-seven of this Act, no tax shall be chargeable in respect of any goods by reason of their being bought under any purchase if the goods—

- (a) in the case of a purchase other than an importer's purchase, have been delivered thereunder before such date as may be specified as the date for the coming into operation of the tax in an order made by the Treasury and approved (whether before, on, or after that date) by a resolution of the Commons House of Parliament; or
- (b) in the case of an importer's purchase, have been entered for home use before that date.

Chargeable
goods and
rate of
purchase
tax.

19.—(1) Chargeable goods are goods falling within any of the classes specified in the first or second column of the Seventh Schedule to this Act and not falling within any of the classes specified in the third column of that Schedule.

PART V.
—cont.

(2) The Treasury may from time to time issue lists more particularly defining goods which are to be taken as falling within any class of goods specified in the Seventh Schedule to this Act, and may at any time withdraw a list so issued or issue a new list in substitution therefor, and shall publish any list so issued, and notice of the withdrawal of any such list, in such manner as they think best for informing persons appearing to them to be likely to be affected.

A draft of any list proposed to be issued under this subsection shall be laid before the Commons House of Parliament and, if that House, within twenty-eight days from the date on which the draft is laid before it, by resolution disapproves the draft, the list shall not be issued, but subject as aforesaid it may be issued not earlier than the expiration of that period and shall, from the date of its issue and until withdrawn or superseded by the issue of a substituted list, be conclusive as to the interpretation of the provisions of the said Schedule to which it relates.

(3) The tax shall be charged at the following rate, that is to say,—

- (a) in the case of goods falling within any of the classes specified in the first column of the Seventh Schedule to this Act and not falling within any of the classes specified in the second column of that Schedule, the basic rate, which shall be one-third of the wholesale value of the goods;
- (b) in the case of goods falling within any of the classes specified in the second column of the said Schedule, the reduced rate, which shall be one-sixth of the wholesale value of the goods.

20.—(1) The Treasury shall have power from time to time by order—

- (a) to direct that the tax shall become chargeable, either at the basic rate or at the reduced rate, in respect of goods of any class in respect of which it is not for the time being chargeable, or that the tax shall cease to be chargeable in respect of goods of any class in respect of which it is for the time being chargeable;

Orders as to
purchase
tax.

PART V.
—cont.

- (b) to direct that the reduced rate shall be substituted for the basic rate, or the basic rate for the reduced rate, as the rate of the tax chargeable in respect of goods of any class in respect of which it is for the time being chargeable;
- (c) to make such amendments in the Seventh Schedule to this Act as are consequential on a direction given under either of the preceding paragraphs.

(2) Where the Treasury propose to make an order under this section they shall publish, in such manner as they think best for informing persons appearing to them to be likely to be affected, notice of the proposal indicating generally the class of goods proposed to be dealt with by the order and the nature of the direction proposed to be given thereby, and the order shall not be made earlier than the expiration of fourteen days from the first publication of the notice.

(3) An order under this section shall specify a date for its coming into operation and shall have effect, subject as provided in subsection (4) of this section, in respect of goods of the class to which it relates—

- (a) delivered on or after the specified date, if the purchase under which the goods are bought is other than an importer's purchase, or
- (b) entered for home use on or after the specified date, if the purchase is an importer's purchase.

(4) An order under this section shall not have effect unless it is approved (either before, on, or after the specified date) by a resolution of the Commons House of Parliament.

Wholesale
value.

21.—(1) The wholesale value of any goods in respect of which tax is chargeable shall be taken to be the price which in the opinion of the Commissioners the goods would fetch, on a sale made at the time when the tax in respect of the goods becomes due by a person selling by wholesale in the open market in the United Kingdom to a retail trader carrying on business in the United Kingdom only, if no tax were chargeable in respect of the sale and it were made in the circumstances specified in the Eighth Schedule to this Act.

(2) If, in ascertaining the amount of tax for which any person is accountable, any dispute arises as to the wholesale value of any goods, the question shall be

referred to the arbitration of a referee appointed by the Lord Chancellor, who shall not be an official of any Government Department, and the decision of the referee with respect to the matter in dispute shall be final and conclusive :

PART V.
—cont.

Provided that this subsection shall not have effect, and tax shall be chargeable on the wholesale value of the goods as fixed by the Commissioners, unless, within the prescribed period from the time when the Commissioners' opinion as to the wholesale value of the goods has been communicated to the person accountable or within such further period as they may allow, notice requiring a reference thereunder has been served on the Commissioners, and that person has deposited with them the amount of the tax appearing on the basis of their opinion to have become due.

(3) If the amount of the tax chargeable on the basis of the wholesale value of any goods as determined on a reference under the last preceding subsection is less than the amount deposited with the Commissioners thereunder the excess shall be repaid.

Ancillary Provisions as to Purchase Tax.

22.—(1) The person accountable for tax chargeable shall—

Person
accountable
for, and
accruer of,
tax.

(a) where the purchase by virtue of which it is chargeable was made from a wholesale merchant or a manufacturer, be the seller under that purchase ;

(b) where that purchase was made otherwise than from a wholesale merchant or a manufacturer, and is a chargeable purchase by virtue of paragraph (b) or (c) of subsection (2) of section eighteen of this Act, be the person by whom or on whose behalf the goods are entered for home use.

(2) Tax chargeable in respect of any goods shall become due—

(a) where the purchase by virtue of which it is chargeable is other than an importer's purchase, on the delivery of the goods under the purchase ;

(b) where the purchase by virtue of which it is chargeable is an importer's purchase, on the goods being entered for home use.

PART V.
—cont.
Registration.

23.—(1) Every wholesale merchant whose business includes the selling of any chargeable goods, and every manufacturer whose business includes the selling of any chargeable goods, shall be registered under this Part of this Act :

Provided that a person shall not be registered by reason of his being such a merchant or such a manufacturer or both if the gross takings from his sales of chargeable goods (excluding in the case of such a manufacturer who is not also such a merchant any sales by retail of goods not made by him) have not on the average exceeded two thousand pounds per annum, or in the case of a business recently commenced are unlikely so to do.

(2) A manufacturer who is not required by the preceding subsection to be registered under this Part of this Act shall be registered thereunder if he satisfies the Commissioners in the prescribed manner that he uses chargeable goods in substantial quantities as materials.

(3) Every person carrying on business in such circumstances that he is required under subsection (1) of this section to be registered shall make an application for registration in the prescribed form to the Commissioners—

- (a) if he is carrying on business in such circumstances as aforesaid at the passing of this Act, before such date as may be prescribed ; or
- (b) if he begins to carry on business in such circumstances as aforesaid, or if the circumstances of a business carried on by him become such as aforesaid, after the passing of this Act, before the expiration of fourteen days from the date when he begins so to carry on business, or when the circumstances of his business become such as aforesaid, as the case may be.

(4) Where a wholesale merchant or manufacturer who is by virtue of the proviso to subsection (1) of this section not for the time being registered becomes aware, or has reasonable cause for believing, that such a change in the circumstances of his business has occurred as to

render that proviso no longer applicable to him, he shall forthwith give information to the Commissioners of the change.

PART V.
—*cont.*

(5) If any person fails to comply with any of the requirements of either of the two last preceding subsections, he shall be liable to a penalty of one hundred pounds and to a further penalty of ten pounds for each day during which the failure continues.

(6) The Commissioners shall register every person who is required by this Part of this Act to be registered and shall, on his registration, issue to him a certificate thereof.

(7) Where a person who is registered ceases to be required by this Part of this Act to be registered the Commissioners shall cancel his registration.

(8) Not less than fourteen days before registering a person, otherwise than in accordance with an application for registration made by him, or cancelling the registration of a registered person, the Commissioners shall serve notice on him of their intention to register him or to cancel the registration, as the case may be.

(9) The Treasury may by order direct that the proviso to subsection (1) of this section shall have effect with the substitution, for the amount of two thousand pounds per annum therein mentioned, of such larger or smaller amount as may be specified in the order, and may from time to time vary an order so made :

Provided that an order made under this subsection shall not have effect until it is approved by a resolution of the Commons House of Parliament.

24.—(1) A purchase shall be deemed to be a purchase of goods by a registered wholesale merchant as stock for his business, or by a registered manufacturer as materials, if a representation is made to the seller in the prescribed manner and at the prescribed time by the buyer that he is the holder of a certificate of registration issued under this Part of this Act and that he intends to sell the goods or to use them as materials, and not otherwise :

Purchases that are to be treated as of wholesale merchant's stock or manufacturer's materials.

PART V.
—cont.

Provided that, in the case of a purchase made—

- (a) by a registered person, otherwise than in the United Kingdom, or
- (b) by a person required to be registered, before the date on which he is so registered,

the purchase shall be deemed to be such a purchase as aforesaid if the Commissioners are satisfied, on a representation to that effect made to them, that the purchase was made as mentioned in paragraph (a) or (b) of this proviso and that the buyer intended to sell the goods or to use them as materials.

(2) If any person for the purposes of the preceding subsection makes a false representation as to his intention to sell goods or to use them as materials, he shall be liable to a penalty of five hundred pounds, so however that the court may, if it thinks fit, in lieu of ordering him to pay the said penalty order him to be imprisoned for a term not exceeding two years.

(3) If any person for the purposes of subsection (1) of this section falsely represents that he is the holder of a certificate of registration issued under this Part of this Act or that he is registered thereunder or is required so to be, the amount of any tax which would have been chargeable in respect of the purchase in question if the representation had not been made to the seller, or had not been acted on by the Commissioners, as the case may be, shall be recoverable from that person in like manner as if it had been chargeable and he had been accountable therefor, without prejudice to any punishment to which he is liable under section thirty-five of this Act.

Certain
appropriations,
&c.,
to be
treated as
purchases.

25.—(1) Where a wholesale merchant or manufacturer who is required by this Act to be registered appropriates or applies any chargeable goods in his ownership, the property in which he acquired under a purchase of goods as stock for his business or as materials, or, in the case of a manufacturer, any chargeable goods which have been made by him or which are the result of a process applied by him, either—

- (a) to the purposes of any business carried on by him of selling chargeable goods by retail (otherwise than to registered manufacturers as materials), or

- (b) to the purposes of any business carried on by him of letting out chargeable goods on hire, or
- (c) to any other purpose not being a sale of the goods under a purchase which is a chargeable purchase or a sale of the goods to a registered wholesale merchant as stock for his business or to a registered manufacturer as materials,

PART V.
—cont.

the appropriation or application shall be treated for the purposes of this Part of this Act as if it were a chargeable purchase, he shall be accountable for the tax chargeable in respect of the goods, and the tax shall become due at the time of the appropriation or application.

(2) A registered wholesale merchant or manufacturer who carries on any business of selling chargeable goods by retail, or of letting out chargeable goods on hire, shall keep such records as the Commissioners may require him to keep and in such form as they may require, and if he fails so to do he shall be guilty of an offence against this Part of this Act.

26.—(1) Where the Commissioners are satisfied that a person makes, for the purposes of a business of selling by retail carried on by him, purchases of chargeable goods which in value and character are such as in the ordinary course of trade are made by wholesale merchants, he shall be registered under this Part of this Act.

Retail trader purchasing on wholesale scale to be treated as wholesale merchant.

(2) This Part of this Act, other than the provisions of subsections (1) to (5) of section twenty-three of this Act, shall have effect in relation to a person required by this section to be registered as it has effect in relation to a wholesale merchant, and references in this Part of this Act to a wholesale merchant shall be construed accordingly.

27. The seller of chargeable goods under a chargeable purchase made in the United Kingdom after the date specified for the coming into operation of the tax in an order approved under subsection (3) of section eighteen of this Act shall add to any invoice or similar document delivered by him to the buyer a statement indicating the amount due from the buyer to the seller by reference to tax for which the seller may be accountable in respect of the purchase.

Sums due for tax to be stated with invoices, &c.

PART V.
—*cont.*
Adjust-
ments of
rights
between
seller and
buyer on
commence-
ment, or
variation,
of tax.

28.—(1) Where in respect of goods bought under a purchase made before the date on which approval is given by the Commons House of Parliament to an order specifying the date for the coming into operation of the tax, or directing that the tax shall become chargeable in respect of goods of a class within which those goods fall, or that the basic rate shall be substituted for the reduced rate in respect of such goods, any tax which would not have been chargeable if the order had not been approved becomes chargeable, or any tax which would have been chargeable at the reduced rate if the order had not been approved becomes chargeable at the basic rate, the seller may, in the absence of agreement to the contrary, recover, as an addition to the consideration, a sum equal to the amount of the tax chargeable in respect of the goods, or of the excess of that amount over what it would have been if the order had not been approved, as the case may be.

(2) Where in respect of goods bought under a purchase made before the date on which approval is given by the Commons House of Parliament to an order directing that the tax shall cease to be chargeable in respect of goods of a class within which those goods fall, or that the reduced rate shall be substituted for the basic rate in respect of such goods, any tax which would have been chargeable if the order had not been approved does not become chargeable, or any tax which would have been chargeable at the basic rate if the order had not been approved becomes chargeable at the reduced rate, the buyer may, in the absence of agreement to the contrary and if the seller has had in respect of the goods the benefit of the tax not becoming chargeable or becoming chargeable at the reduced rate, deduct from the consideration a sum equal to the amount which would have been the amount of the tax chargeable in respect of the goods if the order had not been approved, or to the amount by which the tax chargeable in respect of the goods is less than it would have been in that event, as the case may be.

Relief for
exported
goods.

29.—(1) Where goods bought under a purchase which is a chargeable purchase by virtue of paragraph (a) of subsection (2) of section eighteen of this Act, or goods appropriated or applied as mentioned in section twenty-five of this Act, are shown to the satisfaction of the Commissioners to have been exported

from the United Kingdom by the seller under the purchase, or by the person by whom the goods were so appropriated or applied, as the case may be, the tax which apart from this provision would be chargeable in respect of the goods shall not be chargeable.

(2) The Treasury may by order give such directions as they think proper for the payment, on the exportation from the United Kingdom of goods of any class specified in the order by a person not being a registered wholesale merchant or manufacturer, or by such a wholesale merchant or manufacturer who has bought the goods otherwise than as stock for his business or as materials, of an allowance for tax paid or payable in respect of the goods exported or of goods of any class specified in the order used by that person in making the goods exported, where it is shown to the satisfaction of the Commissioners—

- (a) that that person bought from such a wholesale merchant or manufacturer selling by wholesale, or imported into the United Kingdom, the exported goods or goods of the specified class used by him in making the exported goods;
- (b) that there has been a chargeable purchase of the exported goods, or of the goods used in making them, as the case may be, and that the tax chargeable in respect thereof has been, or will be paid; and
- (c) that the exported goods have not been used.

(3) The amount of an allowance to be paid under the last preceding subsection shall be either (as may be provided by the order)—

- (a) the amount of the tax referred to in paragraph (b) of that subsection; or
- (b) an amount calculated in accordance with provisions in that behalf of the order, which provisions shall be such as will in the opinion of the Treasury secure that the aggregate of the amounts of allowances paid in respect of goods of any class shall not exceed the aggregate of the amounts chargeable by way of tax in respect of goods of that class.

(4) An order made under this section may be varied or revoked by a subsequent order made by the Treasury.

PART V.
—cont.

(5) In this section references to the exportation of goods from the United Kingdom include references to the shipment of goods as ships' stores.

*Administration and collection of the tax.*Management of
the tax.

30.—(1) The tax shall be under the care and management of the Commissioners.

(2) The Commissioners may do all such acts as may be deemed necessary and expedient for raising, collecting, receiving, and accounting for the tax in the like and as full and ample a manner as they are authorised to do with relation to any duties under their care and management.

(3) All money and securities for money collected or received in Great Britain for or on account of the tax shall be placed to the general account of the Commissioners kept at the Bank of England under section twenty-one of the Customs Consolidation Act, 1876.

39 & 40 Vict.
c. 36.Ascertain-
ment and
recovery
of tax
chargeable.

31.—(1) Tax becoming due shall be accounted for and paid in accordance with regulations made under this Part of this Act.

(2) Tax shall be recoverable as a debt due to His Majesty from the person accountable therefor, and, where the aggregate amount of tax payable by a person accountable therefor at the time of the commencement of proceedings for the recovery thereof is less than fifty pounds, that tax may, without prejudice to any other mode of recovery thereof, be recovered by the Commissioners from that person summarily as a civil debt.

(3) On the entry for home use of any chargeable goods imported into the United Kingdom, the Commissioners may require security to be given to them for any tax which may become chargeable in respect thereof by reason of their being bought under a purchase which is a chargeable purchase by virtue of paragraph (c) of subsection (2) of section eighteen of this Act.

(4) On the entry for home use of any goods in respect of which tax then becomes due, or in respect of which the Commissioners require security to be given under the last preceding subsection, the entry shall not be signed by the proper officer of customs and excise

unless the proper tax is paid, or the security required is given, as the case may be, in accordance with regulations made under this Part of this Act.

PART V.
—cont.

32. Where a person who is accountable for any tax, or on whom any duties are imposed by this Part of this Act or regulations made thereunder, is not resident in the United Kingdom, the Commissioners may, by notice in writing served on any agent, manager or factor, who is resident in the United Kingdom and has acted on behalf of that person in the matters by reference to which that person is accountable or those duties are imposed, direct that he shall be substituted for that person as the person accountable for the tax or that he shall be under an obligation to discharge those duties or any of them.

Substitu-
tion of
agent, &c.
for person
not resident
in the
United
Kingdom.

Miscellaneous Provisions as to Purchase Tax.

33.—(1) The Commissioners may make regulations providing for any matter for which provision appears to them to be necessary for the purpose of giving effect to the provisions of this Part of this Act and of enabling them to discharge their functions thereunder, and in particular, but without prejudice to the generality of the preceding words,—

Commis-
sioners'
regulations.

- (a) for ascertaining all chargeable purchases and all such appropriations and applications as are mentioned in section twenty-five of this Act, and the amounts of tax chargeable by virtue thereof, and for requiring security for the payment of tax;
- (b) for imposing upon persons who appear to the Commissioners to be carrying on a business which consists of or includes that of a wholesale merchant or manufacturer, or the making of such purchases as are mentioned in section twenty-six of this Act, the duty to furnish to the Commissioners within such period as may be prescribed information in the prescribed form of any facts relevant for determining whether such persons ought to be registered or the matters in respect of which they ought to be registered or of any other facts relating to the business;

PART V.
— *cont.*

- (c) for imposing upon registered persons, and upon such other persons as may be prescribed in relation to registered persons who have died or become subject to any incapacity, the duty to furnish to the Commissioners within such period as may be prescribed information in the prescribed form of any facts by virtue of which their registrations ought to be varied or cancelled;
- (d) for enabling persons to be treated as registered wholesale merchants or manufacturers during a limited period by way of representation of registered wholesale merchants or manufacturers who have died or become subject to any incapacity;
- (e) as to the form, issue, continuance in effect, variation, custody, use, and surrender, of certificates of registration;
- (f) for requiring registered persons to keep accounts, and to make returns of purchases made from or by them, and of any appropriations or applications such as are mentioned in section twenty-five of this Act made by them, and of the amounts of tax for which they are accountable, in respect of such periods, in such form and containing particulars with respect to such matters, as may be prescribed, and to pay the amounts of tax appearing by the returns to be due from them at such times as may be prescribed;
- (g) for authorising distress to be levied on the goods and chattels of a person neglecting or refusing to pay, in accordance with regulations made under the last preceding paragraph, tax which he is thereby required to pay, and for applying and adapting, with or without modification, to the levying of distress under regulations made under this paragraph any of the provisions of subsections (2) to (5) of section one hundred and sixty-two of the Income Tax Act, 1918;
- (h) for requiring any persons concerned with the purchase or importation of goods or dealings with

imported goods to furnish to the Commissioners within such time and in such form as they may require such information relating to the goods or to the purchase or importation thereof or dealings therewith as they may specify, and to produce for inspection any books or accounts or other documents of whatever nature relating thereto;

- (i) for applying and adapting, with or without modification, to the tax and to repayments and allowances, and to registered persons, any enactment relating to any duty or drawback of excise or customs or to persons carrying on any trade subject to the law of excise;
- (j) for prescribing anything which by this Part of this Act is required or authorised to be prescribed.

PART V.
—cont.

(2) If any person contravenes or fails to comply with any of the requirements of regulations made under this Part of this Act he shall be guilty of an offence against this Part of this Act.

34.—(1) Regulations made by the Commissioners under this Part of this Act, and any order made by the Treasury under section twenty-nine of this Act, shall be laid before the Commons House of Parliament as soon as may be after the making thereof, and if that House within twenty-eight days from the date on which any such regulations or order are or is laid before it resolves that the regulations or order be annulled, the regulations or order shall thereupon cease to have effect but without prejudice to anything previously done thereunder or to the making of new regulations or a new order.

Provisions
as to laying
before the
Commons
House of
regulations,
&c.

(2) In reckoning any period of twenty-eight days specified in this Part of this Act in relation to the laying of orders, regulations or lists, before the Commons House of Parliament, no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the said House is adjourned for more than four days.

35.—(1) Any person guilty of an offence against this Part of this Act in respect of which no other penalty is therein specified shall be liable to a penalty of fifty pounds.

Penalties
for certain
offences.

PART V.
—cont.

(2) If, with intent to deceive, any person, for the purposes of this Part of this Act or of regulations made thereunder, produces, furnishes, sends or otherwise makes use of, any book, account, estimate, return, or other document, which is false in a material particular, he shall be liable to a penalty of five hundred pounds.

(3) If, in furnishing any information for the purposes of this Part of this Act or of regulations made thereunder, any person makes any statement which he knows to be false in a material particular, or recklessly makes any statement which is false in a material particular, he shall be liable to a penalty of five hundred pounds.

(4) If, with intent to deceive, any person counterfeits, or uses, or lends to, or allows to be used by, any other person, a certificate of registration issued under this Part of this Act, or makes or has in his possession any document so closely resembling such a certificate as to be calculated to deceive, he shall be liable to a penalty of five hundred pounds.

(5) The court may, if it thinks fit, in lieu of ordering a person who is liable to a penalty under subsection (2) (3) or (4) of this section to pay that penalty, order him to be imprisoned for a term not exceeding two years.

Supple-
mentary
provisions
as to en-
forcement.

36. The provisions of the Ninth Schedule to this Act shall have effect in relation to the enforcement of this Part of this Act and in relation to the service of notices thereunder.

Power
to treat
certain
deliveries,
&c. made
before com-
mencement
of tax
as made
thereafter.

37. If the Commissioners are satisfied that chargeable goods have been delivered, entered for home use, or appropriated or applied as mentioned in section twenty-five of this Act, in the course of any business during the period between the second day of July, nineteen hundred and forty, and the date specified for the coming into operation of the tax in an order approved under subsection (3) of section eighteen of this Act on a scale or in a manner not in accordance with the ordinary practice of the business, the Commissioners, may, as respects all or any of those goods, by notice in writing served on the person who, if they had been delivered, or so entered, appropriated or applied, after the date of the coming into operation of the tax, would have been accountable for the tax chargeable in respect thereof, direct that the tax shall be chargeable

as if they had been delivered, or so entered, appropriated or applied, after that date.

PART V.
—cont.

38. In the application of this Part of this Act to Scotland— Application to Scotland.

- (a) for any reference to the levying of distress on goods and chattels there shall be substituted a reference to execution by the poinding of goods and effects; and for any reference to subsections (2) to (5) of section one hundred and sixty-two of the Income Tax Act, 1918, there shall be substituted a reference to section one hundred and sixty-six of the said Act;
- (b) subsection (2) of section twenty-one shall, in any case where the person accountable for the tax has his principal place of business in Scotland, have effect as if for the reference to the Lord Chancellor there were substituted a reference to the Lord President of the Court of Session.

39.—(1) In the application of this Act to Northern Ireland subsection (2) of section twenty-one shall, in any case where the person accountable for the tax has his principal place of business in Northern Ireland, have effect as if for the reference to the Lord Chancellor there were substituted a reference to the Lord Chief Justice of Northern Ireland. Application to Northern Ireland.

(2) The Government of Ireland Act, 1920, shall have effect as if the tax were one of the taxes mentioned in subsection (1) of section twenty-two of that Act (which relates to reserved taxes). 10 & 11
Geo. 5. c. 67.

(3) Payment into the Exchequer of money and securities for money collected or received in Northern Ireland for or on account of the tax shall be made in such manner as the Treasury may direct.

40.—(1) If an Act of Tynwald is passed making in relation to the Isle of Man provision similar to the provision made by this Part of this Act in relation to the United Kingdom, His Majesty may by Order in Council make provision, in relation to goods removed from or into the Isle of Man into or from the United Kingdom, for securing that, so long as the said Act of Tynwald is in Provisions as to the Isle of Man.

PART V.
—*cont.*

force and the classes of goods in respect of which tax is chargeable thereunder and the rates of tax so chargeable in respect of those classes of goods are the same respectively as the classes of goods in respect of which tax is chargeable under this Part of this Act and the rates of tax so chargeable in respect of those classes of goods,—

- (a) such a removal shall not be treated for the purposes of either enactment as an importation or exportation of the goods;
- (b) a purchase which would be a chargeable purchase under paragraph (a) of subsection (2) of section eighteen of this Act or under the corresponding provision of the said Act of Tynwald if all persons registered under either Act were registered under a single Act extending both to the United Kingdom and to the Isle of Man, and if for references in this Part of this Act to the United Kingdom and for references in the said Act of Tynwald to the Isle of Man there had been substituted references to the United Kingdom and the Isle of Man as a whole, shall be a chargeable purchase under one or other Act but not under both of them; and
- (c) a purchase which in that case would not be a chargeable purchase as aforesaid shall not be a chargeable purchase under either enactment;

and may direct that this Part of this Act and the said Act of Tynwald shall have effect subject to such modifications as may be requisite for giving effect to the purposes of the Order.

(2) An Order in Council made under this section may be varied or revoked by a subsequent Order in Council.

Interpreta-
tion.

41.—(1) In this Part of this Act, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively, that is to say—

“ the Commissioners ” means the Commissioners of Customs and Excise;

- “ entered for home use ” means entered for home consumption or home use in accordance with the enactments relating to the customs, and “ entry ” has a corresponding meaning; PART V.
—cont.
- “ goods ” has the same meaning as in the Sale of Goods Act, 1893; 56 & 57 Vict.
c. 71.
- “ importer’s purchase ” has the meaning assigned to it by subsection (2) of section eighteen of this Act;
- “ manufacturer ” means a person who carries on in the United Kingdom a business of making goods or of applying any process in the course of the making of goods, so however that for the purposes of this definition the making up of drugs according to a formula prescribed by reference to the needs of a particular patient shall not be regarded as the making of goods;
- “ materials ” means, in relation to a manufacturer, goods to which some process is applied by him by way of business in the course of the making of goods, or which are used by him as aforesaid as parts of or accessories for the goods made;
- “ prescribed ” means prescribed by regulations made under this Part of this Act;
- “ process ” includes, in relation to the making of goods, the assembling of parts of the goods;
- “ purchase ” means any contract which is a contract of sale within the meaning of the Sale of Goods Act, 1893, and also a contract similar to such a contract in other respects but made for a consideration wholly or partly in money’s worth and not, or not only, in money, and includes any transaction, in whatsoever form expressed, in so far as its effect is in substance the same as the effect of such a contract as aforesaid, and references to goods being bought include, in relation to a purchase made for a consideration not, or not only, in money, and in relation to any such transaction as aforesaid, references to goods being acquired in any manner;

PART V.
—cont.

“selling by retail” means selling goods by way of business otherwise than by wholesale, and “retail trader” means a person who sells by retail and not otherwise;

“selling by wholesale” means selling goods of any class to a person who carries on a business of selling goods of that class;

“selling goods to a manufacturer as materials” means selling goods of any class to a manufacturer who uses goods of that class as materials;

“tax” means tax chargeable by virtue of this Part of this Act;

“wholesale merchant” means a person who carries on in the United Kingdom a business of selling by wholesale goods bought by him, and includes a person who carries on in the United Kingdom a business of selling to manufacturers as materials goods bought by him.

(2) For the purposes of this Part of this Act, if at the time when a purchase is made the buyer is in possession of the goods bought thereunder, or of part thereof, delivery of the goods, or of that part thereof, as the case may be, under the purchase shall be deemed to have taken place on the making of the purchase.

(3) For the purposes of this Part of this Act, a person shall be deemed to make goods, or to apply a process, if the goods are made, or the process is applied, by another person to his order under any form of contract other than a purchase.

PART VI.

GENERAL.

Short title,
construction,
extent and
repeal.

42.—(1) This Act may be cited as the Finance (No. 2) Act, 1940.

(2) Part I of this Act—

(a) so far as it relates to duties of customs, shall be construed as one with the Customs Consolidation Act, 1876, except that the expression

“ United Kingdom ” shall not include the Isle of Man ; and PART VI.
—cont.

- (b) so far as it relates to duties of excise, shall be construed as one with the Acts which relate to the duties of excise and to the management of those duties ;

and in the said Part I the expression “ the Commissioners ” means the Commissioners of Customs and Excise.

(3) Part II of this Act shall be construed as one with the Income Tax Acts.

(4) Part III of this Act shall, so far as it relates to excess profits tax, be construed as one with Part III of the Finance (No. 2) Act, 1939.

(5) Part IV of this Act shall be construed as one with Part I of the Finance Act, 1894.

(6) Any reference in this Act to any other enactment shall, unless the context otherwise requires, be construed as a reference to that enactment as amended by any subsequent enactment, including this Act.

(7) Such of the provisions of this Act as relate to entertainments duty and estate duty shall not extend to Northern Ireland.

(8) The enactments set out in the Tenth Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule :

Provided that the repeal of any enactment relating to entertainments duty shall not take effect until the sixth day of October, nineteen hundred and forty.

SCHEDULES.

FIRST SCHEDULE.

Section 1.

BEER (RATES OF DUTY AND DRAWBACK).

PART I.

Rate of Excise Duty.

	£	s.	d.
For every 36 gallons of worts of a specific gravity of 1,027 degrees or less - - - - -	4	1	0
For every 36 gallons of worts of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees - - - - -	4	1	0
For every additional degree in excess of 1,027 degrees - - - - -	0	3	0
and so in proportion for any less number of gallons.			

PART II.

Rate of Excise Drawback.

For every 36 gallons the worts whereof were, before fermentation, of a specific gravity of 1,027 degrees or less - - - - -	4	1	2
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees - - - - -	4	1	2
For every additional degree in excess of 1,027 degrees - - - - -	0	3	0
and so in proportion for any less number of gallons.			

As respects beer the worts whereof were, before fermentation, of a specific gravity of less than 1,027 degrees, the amount of drawback allowable shall not exceed by more than twopence for every 36 gallons the amount of duty which is shown to the satisfaction of the Commissioners to have been paid.

PART III.

Rate of Customs Duty in case of Beer being an Empire Product.

For every 36 gallons the worts whereof were, before fermentation, of a specific gravity of 1,027 degrees or less - - - - -	£	s.	d.
	4	1	5

	£	s.	d.	1st Sch. —cont.
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—				
For the first 1,027 degrees - - - - -	4	1	5	
For every additional degree in excess of 1,027 degrees - - - - -	0	3	0	

and so in proportion for any less number of gallons.

PART IV.

Rate of Customs Duty in case of Beer not being an Empire Product.

For every 36 gallons the worts whereof were, before fermentation, of a specific gravity of 1,027 degrees or less - - - - -	£	s.	d.	
	5	1	5	
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—				
For the first 1,027 degrees - - - - -	5	1	5	
For every additional degree in excess of 1,027 degrees - - - - -	0	3	0	

and so in proportion for any less number of gallons.

PART V.

Rate of Customs Drawback in case of Beer being an Empire Product.

For every 36 gallons the worts whereof were, before fermentation, of a specific gravity of 1,027 degrees or less - - - - -	£	s.	d.	
	4	1	2	
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—				
For the first 1,027 degrees - - - - -	4	1	2	
For every additional degree in excess of 1,027 degrees - - - - -	0	3	0	

and so in proportion for any less number of gallons.

As respects beer the worts whereof were, before fermentation, of a specific gravity of less than 1,027 degrees, the amount of drawback allowable shall not exceed the amount of duty which is shown to the satisfaction of the Commissioners to have been paid, less threepence for every 36 gallons.

1st SCH.
—cont.

PART VI.

Rate of Customs Drawback in Case of Beer not being an Empire Product.

	£	s.	d.
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity of 1,027 degrees or less - - - - -	5	1	2
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees - - - - -	5	1	2
For every additional degree in excess of 1,027 degrees - - - - -	0	3	0

and so in proportion for any less number of gallons.

As respects beer the worts whereof were, before fermentation, of a specific gravity of less than 1,027 degrees, the amount of drawback allowable shall not exceed the amount of duty which is shown to the satisfaction of the Commissioners to have been paid, less threepence for every 36 gallons.

 SECOND SCHEDULE.

Section 2.

WINES (RATES OF CUSTOMS DUTY).

PART I.

Non-Empire Products.

Description of Wine.	Rate of duty per gallon.
	s. d.
Not exceeding 25 degrees proof spirit - - - - -	8 0
Exceeding 25 degrees proof spirit and not exceeding 42 degrees proof spirit - - - - -	16 0
For every degree or fraction of a degree above 42 degrees proof spirit, an additional duty - - - - -	1 4
Sparkling, an additional duty - - - - -	12 6
Still, in bottle, an additional duty - - - - -	2 0

PART II.

2ND SCH.
—cont.*Empire Products.*

Description of Wine.	Rate of duty per gallon.
	<u>s. d.</u>
Exceeding 27 degrees proof spirit and not exceeding 42 degrees proof spirit - - - - -	12 0
For every degree or fraction of a degree above 42 degrees proof spirit, an additional duty - -	1 0
Sparkling, an additional duty - - - - -	6 3
Still, in bottle, an additional duty - - - - -	1 0

 THIRD SCHEDULE.

TOBACCO (RATES OF DUTY AND DRAWBACK).

Section 4.

PART I.

Customs Duties.

Description of Tobacco.	Rate of duty per pound.
	<u>£ s. d.</u>
Tobacco unmanufactured—	
containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—	
unstripped - - - - -	0 19 6
stripped - - - - -	0 19 6½
containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—	
unstripped - - - - -	1 0 6
stripped - - - - -	1 0 6½
Tobacco manufactured, viz. :—	
Cigars - - - - -	1 8 1
Cigarettes - - - - -	1 4 7
Cavendish or Negrohead - - - - -	1 3 9
Cavendish or Negrohead manufactured in bond -	1 2 0
Other manufactured tobacco - - - - -	1 2 0
Snuff—	
containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - - -	1 1 4
containing not more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - - -	1 3 9

and so in proportion for any less quantity.

3RD SCHEDULE.
—cont.

PART II.

Excise Duties.

Description of Tobacco.	Rate of duty per pound.	
	s.	d.
Tobacco unmanufactured—		
containing 10 lbs. or more of moisture in every 100 lbs. weight thereof - - - - -	17	3½
containing less than 10 lbs. of moisture in every 100 lbs. weight thereof - - - - -	18	0½
Tobacco manufactured, viz. :—		
Cavendish or Negrohead manufactured in bond -	19	4½
and so in proportion for any less quantity.		

PART III.

Drawback.

Description of Tobacco.	Rate per pound.	
	In respect of tobacco on which full customs duty has been paid.	In respect of tobacco on which customs duty at a preferential rate or excise duty has been paid.
	£ s. d.	s. d.
Cigars - - - - -	1 0 9	18 7
Cigarettes - - - - -	1 0 6	18 4
Cut, roll, cake or other manufactured tobacco - - - - -	1 0 3	18 1½
Snuff (not being offal snuff) - - - - -	1 0 0	17 11
Stalks, shorts, or other refuse of tobacco, including offal snuff - - - - -	0 19 9	17 8

FOURTH SCHEDULE.

ENTERTAINMENTS (RATES OF DUTY).

Section 5.

PART I.

Reduced Rates.

Amount of Payment.	Rate of Duty.
Where the amount of the payment, excluding the amount of duty—	d.
exceeds 3d. and does not exceed 11½d. - -	½
exceeds 11½d. and does not exceed 1s. 2d. - -	1
exceeds 1s. 2d. and does not exceed 1s. 7d. - -	2
exceeds 1s. 7d. and does not exceed 1s. 9½d. - -	2½
exceeds 1s. 9½d. and does not exceed 2s. 0d. - -	3
exceeds 2s. 0d. and does not exceed 2s. 2d. - -	4
exceeds 2s. 2d. - - - - -	4d. for the first 2s. 2d. and 1d. for every 5d. or part of 5d. over 2s. 2d.

PART II.

Full Rates.

Amount of Payment.	Rate of Duty.
Where the amount of the payment, excluding the amount of duty—	d.
exceeds 3d. and does not exceed 5d. - - -	½
exceeds 5d. and does not exceed 6½d. - - -	¾
exceeds 6½d. and does not exceed 7d. - - -	1
exceeds 7d. and does not exceed 7¾d. - - -	1¼
exceeds 7¾d. and does not exceed 8¾d. - - -	2
exceeds 8¾d. and does not exceed 11d. - - -	3
exceeds 11d. and does not exceed 1s. 2d. - - -	4
exceeds 1s. 2d. and does not exceed 1s. 5d. - - -	5
exceeds 1s. 5d. - - - - -	5d. for the first 1s. 5d. and 2d. for every 6d. or part of 6d. over 1s. 5d.

FIFTH SCHEDULE.

Section 6.

PROVISIONS FOR GIVING EFFECT TO THE CHANGE IN THE STANDARD RATE OF INCOME TAX.

1. The amount of tax payable by virtue of any assessment made before the passing of this Act shall, by virtue of this Act and without more, be treated as varied to such extent as is necessary to give effect to the change in the standard rate :

Provided that this paragraph shall not apply in the case of income chargeable under Schedule C, under Rule 6 or Rule 7 of the Miscellaneous Rules applicable to Schedule D, or under Rule 21 of the General Rules.

2. In the case of such income as is mentioned in the proviso to paragraph 1 of this Schedule—

(a) any deficiency in the amount of tax deducted from any payment made before the first day of September, nineteen hundred and forty (being a deficiency arising by reason of the change in the standard rate made by this Act) shall, so far as possible, be made good by increasing the deduction required or authorised by law to be made from the next payment and, if necessary, the deductions required or authorised by law to be made from subsequent payments (being a payment or payments made after the passing of this Act and before the first day of September, nineteen hundred and forty-one), by an amount equal to the amount of the deficiency ;

(b) the deficiency so made good shall be accounted for and assessed in the same manner as the tax deducted from the original payment ;

(c) if and in so far as the deficiency is not so made good—

(i) the deficiency shall be charged under Case VI of Schedule D ; and

(ii) the agent entrusted with the making of the payment, or the person by or through whom the payment was made, as the case may be, shall furnish to the Commissioners of Inland Revenue the name and address of the person to whom the payment was made and the amount of the payment upon a requisition made by those Commissioners in that behalf.

3. Subject, in any case where paragraph 2 of this Schedule applies, to the provisions of that paragraph, subsection (2) of section two hundred and eleven of the Income Tax Act, 1918

(which relates to the deduction of tax not deducted before the passing of the annual Act) shall apply as if—

5TH SCH.
—cont.

- (a) this Act were the Act imposing the tax for the year; and
 (b) a reference to the first day of September, nineteen hundred and forty were, so far as relates to any deficiency in the amount of tax deducted from any payment made after the passing of this Act but before the date aforesaid, substituted for any reference to the passing of the Act imposing the tax for the year.

SIXTH SCHEDULE.

SCALE OF RATES OF ESTATE DUTY.

Principal Value of Estate.		Rate per cent. of Duty.	Section 16.
£	£		
Exceeding 100 and not exceeding	500 -	- -	1
" 500	1,000 -	- -	2
" 1,000	5,000 -	- -	3
" 5,000	10,000 -	- -	4
" 10,000	12,500 -	- -	6
" 12,500	15,000 -	- -	7·2
" 15,000	18,000 -	- -	8·4
" 18,000	21,000 -	- -	9·6
" 21,000	25,000 -	- -	10·8
" 25,000	30,000 -	- -	12
" 30,000	35,000 -	- -	13·2
" 35,000	40,000 -	- -	14·4
" 40,000	45,000 -	- -	15·6
" 45,000	50,000 -	- -	16·8
" 50,000	55,000 -	- -	19·5
" 55,000	65,000 -	- -	20·8
" 65,000	75,000 -	- -	22·1
" 75,000	85,000 -	- -	23·4
" 85,000	100,000 -	- -	24·7
" 100,000	120,000 -	- -	26
" 120,000	150,000 -	- -	28·6
" 150,000	200,000 -	- -	31·2
" 200,000	250,000 -	- -	33·8
" 250,000	300,000 -	- -	36·4
" 300,000	400,000 -	- -	39
" 400,000	500,000 -	- -	41·6
" 500,000	600,000 -	- -	44·2
" 600,000	800,000 -	- -	46·8
" 800,000	1,000,000 -	- -	49·4
" 1,000,000	1,250,000 -	- -	52
" 1,250,000	1,500,000 -	- -	54·6
" 1,500,000	2,000,000 -	- -	58·5
" 2,000,000	- - - -	- -	65

Sections 19,
20.

SEVENTH SCHEDULE.

PURCHASE TAX (CHARGEABLE GOODS).

Goods chargeable at the basic rate.	Goods chargeable at the reduced rate.	Goods mentioned in the first or second column but not chargeable.
<p>1. Garments or footwear made wholly or partly of fur skin (including any skin with fur, hair or wool attached) or silk (except silk used for the stitching of seams and buttonholes).</p> <p>Headgear, gloves and haberdashery, except protective helmets as specified in the third column.</p> <p>Patterns for making apparel. Umbrellas, sunshades, walking sticks and canes.</p> <p>2. Tissues and fabrics (other than jute fabric), whether in the piece, shaped or partly made up, except as specified in the third column. Oil baize, oil cloth, leather cloth. Textile articles of a kind used for domestic purposes, soft furnishings and bedding, and travelling rugs. Kapok, feathers and down, and other upholstery stuffing materials. Carpets, rugs, mats, linoleum, and other floor coverings.</p> <p>3. Fur skins (including any skin with fur, hair or wool attached), dressed.</p> <p>4. Articles of china, porcelain, earthenware, stoneware or other pottery ware of a kind used for domestic purposes, except as specified in the second or third column.</p>	<p>Garments or footwear, except as specified in the first or third column.</p> <p>Articles of china, porcelain, earthenware, stoneware or other pottery ware, of a kind used in the preparation or serving of food or drink.</p>	<p>Garments or footwear of a kind suitable for young children's wear, except as specified in the first column. Protective boots designed for use by miners or quarrymen or moulders. Clogs. Protective helmets designed for use by miners or quarrymen. Sewing thread and mending and knitting wool.</p> <p>Felt, bolting cloth, machinery belting, and heavy industrial canvas.</p> <p>Sanitary ware.</p>

Goods chargeable at the basic rate.	Goods chargeable at the reduced rate.	Goods mentioned in the first or second column but not chargeable.	7TH SCH. —cont.
<p>5. Glassware of a kind used for domestic purposes, except as specified in the second column. Glass articles, the following: mirrors (whether framed or not), shelves, finger plates, table tops and advertisement tablets (whether backed with other materials or not). Vacuum flasks and vacuum jars of a kind used for domestic purposes.</p> <p>6. Domestic and office furniture of all kinds (including wire and spring mattresses).</p> <p>7. Fittings of a kind used for interior domestic or office lighting, the following: Brackets, pendants, candelabra and electroliers, Lanterns, Shades, bowls, and reflectors, Lamp chimneys and other illuminating glassware, Table and floor standards (whether complete or not). Domestic cooking and heating appliances, and other appliances and apparatus of a kind used for domestic purposes. Portable lamps and hand torches of all descriptions, except as specified in the third column. Electric filament lamps (not exceeding 250 watts) and incandescent mantles; electric dry batteries of all kinds. Hair waving and hair drying machines.</p> <p>8. Cutlery suitable for domestic or personal use, and spoons, forks and similar articles suitable for domestic use.</p> <p>9. Articles of hardware and ironmongery of kinds used for domestic or office purposes, except as specified in the second column. Turnery of a kind used for domestic or office purposes, except as specified in the third column. Lawn mowers and garden rollers, garden furniture and garden ornaments.</p> <p>10. Trunks, bags, wallets, jewel cases, pouches, purses, suitcases, and baskets, and similar receptacles of a kind used for personal or domestic purposes (whether fitted or not).</p>	<p>Glassware of a kind used in the preparation or serving of food or drink, not being cut glass.</p> <p>Hurricane lamps, ships' lanterns and miners' safety lamps.</p> <p>Enamelled hollow-ware and other iron and steel hollow-ware of a kind used for domestic purposes.</p> <p>Household brooms and brushes.</p>		

7TH SCH.
—cont.

Goods chargeable at the basic rate.	Goods chargeable at the reduced rate.	Goods mentioned in the first or second column but not chargeable.
<p>11. Photographic cameras, except as specified in the third column.</p> <p>Photographic enlargers. Projectors for sub-standard film or for slides. Lenses and other parts of, and accessories to, such cameras, enlargers or projectors as are mentioned in this column. Unexposed sensitised photographic paper, cloth, plates and film, except as specified in the third column.</p> <p>12. Musical instruments, including gramophones, pianolas and other similar instruments, and accessories to, and parts of, musical instruments. Gramophone records, except as specified in the third column. Pianola records. Wireless receiving sets of the domestic or portable type, radio gramophones, and valves, batteries and accumulators suitable for use therewith.</p> <p>13. Clocks and watches, movements and cases for, and accessories to, clocks and watches, and watch chains, wristlet watch straps and similar articles.</p> <p>14. Toys and games (including coin or disc operated machines). Appliances, apparatus, accessories, and requisites, for sports, games, gymnastics or athletics (other than garments and footwear).</p> <p>15. Jewellery and imitation jewellery and other goldsmiths' and silversmiths' wares. Articles of all kinds made wholly or partly of ivory, amber, jet, coral, mother of pearl, natural shells, or tortoiseshell, or of jade, onyx, lapis lazuli or other semi-precious stones.</p>		<p>Cinematograph cameras for film of standard width, and X-ray and other cameras suitable only for industrial, scientific or military use.</p> <p>X-ray plates, film and paper; cinematograph film of standard width; ferro-prussiate, ferro-gallic and dye-line paper and cloth.</p> <p>Gramophone records for the reproduction of speech, specially adapted for the use of the blind.</p>

7TH SCH.
—cont.

Goods chargeable at the basic rate.	Goods chargeable at the reduced rate.	Goods mentioned in the first or second column but not chargeable.
<p>16. Fancy or household goods made wholly or partly of celluloid, bakelite or other plastic material derived from cellulose, casein, papier maché or synthetic resin. Other fancy or ornamental articles of a kind suitable for personal or domestic use (including artificial flowers, photograph frames and paper weights). Ash trays, tobacco pipes, and other smokers' requisites, but not including matches and mechanical lighters.</p>		
<p>17. Toilet requisites of all kinds (including toilet brushes).</p>		
<p>18. Perfumery and toilet preparations (whether medicated or not) and soap made up for sale as toilet soap.</p>		
<p>19.</p>	<p>Drugs and medicines, manufactured or prepared, except as specified in the third column.</p>	<p>Essential drugs, of an exceptionally costly character (including insulin, liver extract and Active Principles of liver).</p>
<p>20. Typewriters, dictaphones, calculating machines, and other office machinery. Cash registers.</p>		
<p>21. Paper manufactures, the following : Diaries, calendars, greeting cards, picture postcards, and similar articles, Notepaper, and other stationery, Handkerchiefs, face and hand towels, paper serviettes, and other articles of table or kitchen use, Wallpaper. Pencils, pens, fountain pens, ink, drawing pins, and other stationery and office requisites.</p>		<p>Account books and plain books (whether ruled or not).</p>
<p>22. Pictures, prints, engravings, photographs, figures, busts, reliefs, vases, and similar articles, if produced in quantity for general sale.</p>		

7TH SCH.
—cont.

Goods chargeable at the basic rate.	Goods chargeable at the reduced rate.	Goods mentioned in the first or second column but not chargeable.
<p>23. Road vehicles and cycles (whether mechanically propelled or not) being vehicles and cycles constructed or adapted solely or mainly for the carriage of passengers, except as specified in the third column.</p> <p>Tyres, except as specified in the third column.</p>		<p>Tramcars, trolley vehicles, omnibuses, and charabancs.</p> <p>Ambulances, invalid carriages, and perambulatores.</p> <p>Pneumatic tyres of a sectional width of not less than five inches, being tyres not suitable for use on vehicles of the class mentioned in column one.</p>

Section 21.

EIGHTH SCHEDULE.

PURCHASE TAX (DETERMINATION OF WHOLESALE VALUE).

1. For the purpose of computing the price which goods to be valued would fetch on such a sale as is mentioned in section twenty-one of this Act, the following circumstances shall be assumed.

2. It shall be assumed—

- (a) that any commission or other costs, charges or expenses incidental to the making of the contract of sale are to be paid by the seller;
- (b) that the price is to include the cost of delivery to the buyer at his place of business, and of insurance and other costs, charges and expenses incidental to such delivery;
- (c) that the price is the sole consideration for the sale;
- (d) that neither the seller nor any person associated in business with him has any interest, direct or indirect, in the subsequent re-sale or disposal of the goods; and
- (e) that there has not been and will not be any commercial relationship between the seller and the buyer, whether created by contract or otherwise, other than that created by the sale.

3. Where the goods to be valued are goods made in accordance with a patented invention or are goods to which a registered design has been applied, it shall also be assumed for the purpose of computing the price aforesaid that the buyer under the sale mentioned in section twenty-one of this Act is not the patentee or the proprietor of the design and has not paid any sum or given any consideration by way of royalty or otherwise in respect of the patent or design and, on payment of the price, will be entitled to deal with the goods free from any restriction as regards the patent or design.

4. Where the seller under the purchase in relation to which the valuation is to be made is, or is associated in business with, the proprietor or a registered user of a trade mark registered in respect of the goods to be valued, or could have sold them under such a trade mark without infringing the right to the use of the trade mark given by the registration thereof, it shall also be assumed for the purpose of computing the price aforesaid that the sale mentioned in section twenty-one of this Act is a sale under that trade mark, unless it is shown to the satisfaction of the Commissioners that the goods to be valued have not at any time been, and security is given to the satisfaction of the Commissioners that they will not be, so sold by or on behalf of the seller under the said purchase or any person associated in business with him.

5. Where a particular form of get-up is used in the United Kingdom by any person in relation to goods of the class to which the goods to be valued belong, and the goods to be valued are the goods of that person, it shall also be assumed for the purpose of computing the price aforesaid that the sale mentioned in section twenty-one of this Act is a sale of the goods got-up in that form, unless it is shown to the satisfaction of the Commissioners that the goods to be valued have not at any time been, and security is given to the satisfaction of the Commissioners that they will not be, so sold by or on behalf of the seller under the purchase in relation to which the valuation is to be made or any person associated in business with him.

6. For the purposes of this Schedule two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

Section 36.

NINTH SCHEDULE.

PURCHASE TAX (ENFORCEMENT AND SERVICE OF
NOTICES).

1. Subject to the provisions of the next succeeding paragraph, any enactment which has effect in relation to penalties imposed by or incurred under any of the enactments relating to the revenue of excise shall have effect in relation to a penalty imposed by Part V of this Act as if it had been imposed by an enactment relating to the said revenue, and section thirty-two of the Inland Revenue Regulation Act, 1890, shall have effect in relation to an offence against Part V of this Act as it has effect in relation to an offence against an Act relating to the said revenue.

53 & 54
Vict. c. 21.

2. All suits, indictments, informations, or complaints, brought or exhibited for any offence against Part V of this Act in any court, or before any justice of the peace, or for the recovery summarily as a civil debt of tax chargeable thereunder, shall be brought or exhibited within three years next after the date of the offence committed, or on which the tax became due, as the case may be, and may be brought or exhibited within that period notwithstanding anything in any enactment.

3. If any person, by himself or by any person in his employ obstructs, molests or hinders—

- (a) an officer or other official of the customs and excise acting for the purposes of Part V of this Act in the execution of any duty of his, or of any power or authority by law given to him, or
- (b) any person acting in the aid of any such officer or other official acting as aforesaid.

he shall be liable to a penalty of one hundred pounds.

4. Any person authorised in writing by the Commissioners for the purpose shall have a right, on production if so required of his authority, to enter on and inspect at all reasonable times any premises which there is reasonable cause to believe to be used in connection with the carrying on of the business of a wholesale merchant or of a manufacturer, or of a business in the course of which such purchases as are mentioned in section twenty-six of this Act are made, and to inspect goods found thereon.

5. A notice to be served on any person for any of the purposes of Part V of this Act or of regulations made thereunder may be served by sending it by post in a letter addressed to that person at his last or usual place of abode or place of business.

TENTH SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
10 Edw. 7. & 1 Geo. 5. c. 8.	The Finance (1909-10) Act, 1910.	Section sixty-four, in so far as it relates to section fifty-four.
4 & 5 Geo. 5. c. 10.	The Finance Act, 1914.	Section sixteen, in so far as it relates to section twelve.
9 & 10 Geo. 5. c. 32.	The Finance Act, 1919.	The proviso to section twenty-nine.
15 & 16 Geo. 5. c. 36.	The Finance Act, 1925.	The proviso to section twenty-two.
20 & 21 Geo. 5. c. 28.	The Finance Act, 1930.	The proviso to section thirty-three.
21 & 22 Geo. 5. c. 49.	The Finance (No. 2) Act, 1931.	Section five and the Second Schedule.
23 & 24 Geo. 5. c. 19.	The Finance Act, 1933.	Subsection (2) of section eight.
25 & 26 Geo. 5. c. 24.	The Finance Act, 1935.	Subsection (2) of section one and the First Schedule.
2 & 3 Geo. 6. c. 41.	The Finance Act, 1939.	Section six, the proviso to section twenty-nine and the Fifth Schedule.
2 & 3 Geo. 6. c. 109.	The Finance (No. 2) Act, 1939.	Section four, the proviso to section twenty-three and the Third Schedule.
3 & 4 Geo. 6. c. 29.	The Finance Act, 1940.	Subsections (1) and (3) of section one, subsections (1) and (2) of section three, Parts I, III and IV of the First Schedule and Parts I and II of the Third Schedule.

CHAPTER 49.*Isle of Man (Customs) Act, 1940.*

ARRANGEMENT OF SECTIONS.

Section.

1. Ale and beer.
2. Spirits.
3. Wines.
4. Sweets.
5. Tobacco.
6. Matches.
7. Mechanical lighters.
8. Annual duties (continuation).
9. Short title, interpretation and repeal.

SCHEDULES :

First Schedule—Rates of Duties on Spirits.

Second Schedule—Rates of Duties on Wines payable from 11th October, 1939, to 26th July, 1940.

Third Schedule—Rates of Duties on Wines payable after 26th July, 1940.

Fourth Schedule—Rates of Duties on Tobacco.

Fifth Schedule—Rates of Duties on Matches.

Sixth Schedule—Enactments Repealed.

An Act to amend the law with respect to customs
in the Isle of Man. [22nd August 1940.]

BE it enacted by the King'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.—(1) In lieu of the duties imposed on ale and beer by section eight of the second Act of 1932, and section four of the Act of 1936, there shall, until the first day of August, nineteen hundred and forty-one, be payable, on the removal or importation of ale and beer into the Isle of Man, the following duties of customs—

- (a) in the case of all ale and beer, a duty at the rate of four pounds fourteen shillings

Ale and
beer.
22 & 23
Geo. 5. c. 41.
26 Geo. 5. &
1 Edw. 8.
c. 45.

for every thirty-six gallons where the worts were before fermentation of a specific gravity of one thousand and fifty-five degrees, with a proportionate increase or decrease according to the specific gravity of the worts thereof before fermentation ; and

- (b) in the case of ale and beer not being an Empire product, in addition to the duty imposed by paragraph (a) of this subsection, a duty at the rate of one pound for every thirty-six gallons.

(2) This section shall be deemed to have come into operation on the twenty-seventh day of April, nineteen hundred and forty.

2.—(1) During the period beginning with the eleventh day of October, nineteen hundred and thirty-nine, and ending with the twenty-sixth day of April, nineteen hundred and forty, section two of the Act of 1930 (which imposes duties on spirits) shall be deemed to have had effect as if—

Spirits.

20 & 21
Geo. 5. c. 42.

- (a) in paragraph (a) of subsection (1) thereof the words "four pounds, two shillings and sixpence" had been substituted for the words "three pounds, twelve shillings and sixpence" ; and
- (b) the rates of duty set out in Part I of the First Schedule to this Act had been substituted for the rates set out in Part I of the Schedule to that Act ;

and the following provisions of this section shall be deemed to have come into operation on the twenty-seventh day of April, nineteen hundred and forty.

(2) In lieu of the duties imposed on spirits by the said section two, there shall, until the first day of August, nineteen hundred and forty-one, be payable, on the removal or importation of spirits into the Isle of Man, the following duties of customs—

- (a) in the case of spirits of any description, being Empire products produced in Great Britain or Northern Ireland, a duty of four pounds,

seventeen shillings and sixpence for every gallon computed at proof, whether in cask or bottle ;

- (b) in the case of spirits of the descriptions specified in the first column of Part II of the First Schedule to this Act, being Empire products produced elsewhere than in Great Britain or Northern Ireland, duties at the preferential rates respectively specified in the second column of Part II of that Schedule ;
- (c) in the case of spirits of the descriptions so specified, not being Empire products, duties at the full rates respectively specified in the third column of Part II of that Schedule ;
- (d) in the case of spirits of the descriptions specified in the first column of Part III of that Schedule—
 - (i) where the spirits have been warehoused for a period of less than three but not less than two years, duties at the rates respectively specified in the second column of Part III of that Schedule ; and
 - (ii) where the spirits have not been warehoused or have been warehoused for a period of less than two years, duties at the rates respectively specified in the third column of Part III of that Schedule ;

in addition to the duty payable under the foregoing provisions of this subsection :

Provided that no duty shall be payable under this subsection on the removal to the Isle of Man of spirits methylated in Great Britain or Northern Ireland.

Wines.

3.—(1) During the period beginning with the eleventh day of October, nineteen hundred and thirty-nine, and ending with the twenty-sixth day of July, nineteen hundred and forty, section one of the Act of 1927 (which, as amended by section eight of the Act of 1933, imposes duties on wines) shall be deemed to have had effect as if—

17 & 18
Geo. 5. c. 20.
23 & 24
Geo. 5. c. 40.

- (a) the rates of duty set out in Part I and Part II of the Second Schedule to this Act had been

respectively substituted for the rates of duty set out in Part I and Part II of the First Schedule to the Act of 1927 ; and

(b) the said section eight had not been in force ;

and the following provisions of this section shall be deemed to have come into operation on the twenty-seventh day of July, nineteen hundred and forty.

(2) In lieu of the duties imposed on wines by the said section one, there shall, until the first day of August, nineteen hundred and forty-one, be payable, on the removal or importation of wines into the Isle of Man, the following duties of customs—

(a) in the case of wines of the descriptions specified in the first column of Part I of the Third Schedule to this Act, not being Empire products, duties at the rates respectively specified in the second column of that Part of that Schedule ; and

(b) in the case of wines of the descriptions specified in the first column of Part II of the said Schedule, being Empire products, duties at the rates respectively specified in the second column of that Part of that Schedule :

Provided that if, by virtue of the proviso to section three of the Finance (No. 2) Act, 1939, the preferential rate chargeable under that section (as amended by any subsequent enactment) on wine not exceeding twenty-seven degrees of proof spirit is increased, either generally or as respects wine produced or manufactured in any particular country, the Governor may from time to time make such orders as may be necessary to provide that this subsection has the same effect as respects wine removed or imported into the Isle of Man as the said section three has for the time being as respects wine imported into Great Britain and Northern Ireland.

2 & 3 Geo. 6.
c. 109.

(3) Subsection (2) of section eight of the Customs and Inland Revenue Act, 1890 (which provides that wine rendered sparkling in warehouse is to be deemed sparkling wine for the purposes of certain duties imposed on sparkling wine) shall apply for the purpose of the duty imposed on sparkling wine by this section as it

53 & 54 Vict.
c. 8.

applied for the purpose of the duty mentioned in that subsection.

(4) In this section the expression "wine" includes the lees of wine, but does not include wine made in Great Britain or Northern Ireland.

Sweets.

20 & 21
Geo. 5. c. 1

4.—(1) During the period beginning with the eleventh day of October, nineteen hundred and thirty-nine, and ending with the twenty-sixth day of July, nineteen hundred and forty, section two of the Act of 1929 and section three of the Act of 1933 (which impose duties on sweets) shall be deemed to have had effect as if—

- (a) nine shillings had been substituted for seven shillings as the rate of duty per gallon payable in the case of sparkling sweets; and
- (b) three shillings had been substituted for one shilling as the rate of duty per gallon payable in the case of other sweets;

and the following provisions of this section shall be deemed to have come into operation on the twenty-seventh day of July, nineteen hundred and forty.

(2) In lieu of the duties imposed on sweets by the said section two, as amended by the said section three, there shall, until the first day of August, nineteen hundred and forty-one, be payable, on the removal or importation of sweets into the Isle of Man, the following duties of customs—

- (a) in the case of sparkling sweets, a duty at the rate of eleven shillings for every gallon; and
- (b) in the case of other sweets, a duty at the rate of five shillings for every gallon.

(3) In this section, the expression "sweets" means any liquor which is made in Great Britain or Northern Ireland from fruit and sugar, or from fruit or sugar mixed with any other material, and which has undergone a process of fermentation in the manufacture thereof, and includes British wines, made wines, mead and metheglin.

5.—(1) Section one of the Act of 1939 (which imposes duties on tobacco) shall be deemed to have had effect—

Tobacco.
2 & 3 Geo. 6.
c. 53.

- (a) during the period beginning with the eleventh day of October, nineteen hundred and thirty-nine, and ending with the twenty-sixth day of April, nineteen hundred and forty, as if the rates of duty set out in Part I of the Fourth Schedule to this Act had been substituted for the rates of duty set out in the First Schedule to that Act; and
- (b) during the period beginning with the twenty-seventh day of April, nineteen hundred and forty, and ending with the twenty-sixth day of July, nineteen hundred and forty, as if the rates of duty set out in Part II of the said Fourth Schedule had been substituted for the rates of duty set out in the said First Schedule;

and the following provisions of this section shall be deemed to have come into operation on the twenty-seventh day of July, nineteen hundred and forty.

(2) In lieu of the duties imposed by the said section one, there shall, until the first day of August, nineteen hundred and forty-one, be payable, on the removal or importation into the Isle of Man of tobacco of the descriptions specified in the first column of Part III of the Fourth Schedule to this Act, the following duties of customs—

- (a) in the case of tobacco not being an Empire product, duties at the rates respectively specified in the second column of Part III of that Schedule; and
- (b) in the case of tobacco being an Empire product, duties at the rates respectively specified in the third column of Part III of that Schedule.

(3) In the said Schedule the expression “stripped tobacco” means tobacco of which the leaf is not complete by reason of the removal of the stalk or midrib or of some portion thereof, but tobacco shall not be deemed to be stripped tobacco solely by reason of its having been subjected to such process of butting as the Commissioners may allow.

Matches.

6.—(1) In lieu of the duties imposed on matches by section one of the Act of 1933, there shall, until the first day of August, nineteen hundred and forty-one, be payable, on the removal or importation of matches into the Isle of Man, duties of customs at the rates specified in the Fifth Schedule to this Act.

(2) For the purposes of the duties under this section, a match which has more than one point of ignition shall be reckoned as so many matches as there are points of ignition.

(3) The Commissioners may make regulations with respect to the collection of the duties under this section, and may for that purpose apply, with the necessary modifications, to matches removed or imported into the Isle of Man, any enactments applicable to duties on matches imported into Great Britain and Northern Ireland.

(4) This section shall be deemed to have come into operation on the twenty-seventh day of April, nineteen hundred and forty.

Mechanical
lighters.

7.—(1) In lieu of the duties imposed on mechanical lighters and component parts thereof by section two of the Act of 1933, there shall be payable, on the removal or importation into the Isle of Man of any article, being a mechanical lighter or component part of a mechanical lighter other than a flint, the following duties of customs—

- (a) in the case of any such article manufactured in Great Britain or Northern Ireland, a duty of two shillings and sixpence; and
- (b) in the case of any other such article, a duty of three shillings and sixpence.

(2) The Commissioners may, subject to such conditions (if any) as they think fit to impose, exempt from the duties under this section any mechanical lighters which are shown to their satisfaction to be intended to be used as parts of miners' lamps, and the component parts of any such mechanical lighters.

(3) In this section, the expression "mechanical lighter" means any mechanical or chemical contrivance

which is portable and is intended for producing a spark or flame, whether by itself or when brought into contact with gas.

(4) The Commissioners may make regulations with respect to the collection of the duties under this section and may for that purpose apply, with the necessary modifications, to mechanical lighters removed or imported into the Isle of Man any enactments applicable to duties on mechanical lighters imported into Great Britain and Northern Ireland.

(5) This section shall be deemed to have come into operation on the twenty-seventh day of April, nineteen hundred and forty.

8.—(1) Subject to the provisions of this section, the duties of customs imposed on goods removed or imported into the Isle of Man, being goods of the descriptions set out in the first column of the following table, by the respective enactments set out in the second column of that table, shall continue to be payable until the first day of August, nineteen hundred and forty-one :—

Annual
duties (con-
tinuation).

TABLE.

Description of goods.	Enactment imposing duty.	
Cocoa - - - - -	Section 4 of the Act of 1924.	14 & 15
Hops and extracts, essences and other similar preparations (other than hop oil) made from hops.	Section 5 of the Act of 1925.	Geo. 5. c. 24. 15 & 16 Geo. 5. c. 56.
Hop oil - - - - -	Section 3 of the Act of 1929.	
Silk and artificial silk and articles made wholly or in part from silk or artificial silk.	Section 7 of the Act of 1925, as amended by section 8 of the Act of 1926, section 9 of the second Act of 1932, section 4 of the Act of 1933, section 3 of the Act of 1936, and section 3 of the Act of 1937.	16 & 17 Geo. 5. c. 27.
Tea - - - - -	Section 5 of the Act of 1938.	1 Edw. 8. & 1 Geo. 6. c. 64. 1 & 2 Geo. 6. c. 68.

(2) Where any enactment set out in the second column of the foregoing table confers power on the Governor to make orders varying or repealing the duties of customs payable on the goods referred to in that enactment or

imposing a new duty on such goods, the provisions of that enactment relating to the said power shall continue in force until the said first day of August, nineteen hundred and forty-one, and the foregoing provisions of this section shall have effect subject to any orders made in pursuance of any such power (whether before or after the commencement of this Act) which are for the time being in force.

(3) This section shall be deemed to have come into operation on the first day of August, nineteen hundred and forty.

Short title,
interpreta-
tion and
repeal.

9.—(1) This Act may be cited as the *Isle of Man (Customs) Act, 1940*.

9 & 10
Geo. 5. c. 74.

(2) In this Act the expression "Empire product" has the same meaning as in section five of the Act of 1919, as amended by any subsequent enactment.

(3) The enactments set out in the Sixth Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule—

- (a) in the case of the enactment set out in Part I of that Schedule, as from the eleventh day of October, nineteen hundred and thirty-nine ;
- (b) in the case of the enactments set out in Part II of that Schedule, as from the twenty-seventh day of April, nineteen hundred and forty ; and
- (c) in the case of the enactments set out in Part III of that Schedule, as from the twenty-seventh day of July, nineteen hundred and forty.

SCHEDULES.

FIRST SCHEDULE.

Section 2.

RATES OF DUTIES ON SPIRITS.

PART I.

ORDINARY RATES PAYABLE ON SPIRITS (NOT PRODUCED IN GREAT BRITAIN OR NORTHERN IRELAND) FROM 11TH OCTOBER, 1939, TO 26TH APRIL, 1940.

Description of Spirits.	2.		3.	
	Preferential Rates.		Full Rates.	
	In Cask.	In Bottle.	In Cask.	In Bottle.
For every gallon computed at proof of—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brandy or rum - - -	4 2 10	4 3 10	4 5 4	4 6 4
Imitation rum or geneva -	4 2 11	4 3 11	4 5 5	4 6 5
Unsweetened spirits other than those already enumerated - - -	4 2 11	4 2 11	4 5 5	4 5 5
For every gallon of perfumed spirits - - -	6 12 0	6 13 0	6 16 0	6 17 0
For every gallon of liqueurs, cordials, mixtures, and other preparations in bottle entered in such manner as to indicate that the strength is not to be tested - - -	—	5 12 7	—	5 15 11
For every gallon computed at proof of spirits of any description not heretofore mentioned, including naphtha and methylic alcohol purified so as to be potable, and mixtures and preparations containing spirit - - -	4 2 11	4 3 11	4 5 5	4 6 5

1ST SCH.
—cont.

PART II.

ORDINARY RATES PAYABLE ON SPIRITS (NOT PRODUCED IN GREAT
BRITAIN OR NORTHERN IRELAND) AFTER 26TH APRIL, 1940.

1.	2.		3.	
	Preferential Rates.		Full Rates.	
	In Cask.	In Bottle.	In Cask.	In Bottle.
Description of Spirits.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
For every gallon computed at proof of—				
Brandy or rum - -	4 17 10	4 18 10	5 0 4	5 1 4
Imitation rum or geneva	4 17 11	4 18 11	5 0 5	5 1 5
Unsweetened spirits other than those already enumerated - - -	4 17 11	4 17 11	5 0 5	5 0 5
For every gallon of perfumed spirits - - -	7 16 0	7 17 0	8 0 0	8 1 0
For every gallon of liqueurs, cordials, mixtures, and other preparations in bottle entered in such manner as to indicate that the strength is not to be tested - - -	—	6 12 10	—	6 16 2
For every gallon computed at proof of spirits of any description not heretofore mentioned, including naphtha and methylic alcohol purified so as to be potable, and mixtures and preparations containing spirit - - -	4 17 11	4 18 11	5 0 5	5 1 5

PART III.

1ST SCH.
—cont.

ADDITIONAL CUSTOMS DUTIES IN RESPECT OF ALL IMMATURE SPIRITS.

1.	2.	3.
Description of Spirits.	Where the Spirits have been warehoused for a period of less than three but not less than two years.	Where the Spirits have not been warehoused, or have been warehoused for a period of less than two years.
	s. d.	s. d.
For every gallon computed at proof of spirits of any description except perfumed spirits - - - -	1 0	1 6
For every gallon of liqueurs, cordials, mixtures and other preparations entered in such manner as to indicate that the strength is not to be tested - - - -	1 4	2 0
For every gallon of perfumed spirits	1 7	2 5

SECOND SCHEDULE.

Section 3.

RATES OF DUTIES ON WINES PAYABLE FROM
11TH OCTOBER, 1939, TO 26TH JULY, 1940.

PART I.

NON-EMPIRE PRODUCTS.

Description of wine.	Rate of duty per gallon.
	s. d.
Not exceeding 25 degrees proof spirit - -	6 0
Exceeding 25 degrees proof spirit and not exceeding 42 degrees proof spirit - -	12 0
For every degree or fraction of a degree above 42 degrees proof spirit, an additional duty -	1 0
Sparkling, an additional duty - - - -	12 6
Still, in bottle, an additional duty - - -	2 0

2ND SCH.
—cont.

PART II.

EMPIRE PRODUCTS.

Description of wine.	Rate of duty per gallon.
	s. d.
Not exceeding 27 degrees proof spirit - - -	4 0
Exceeding 27 degrees proof spirit and not ex- ceeding 42 degrees proof spirit - - -	8 0
For every degree or fraction of a degree above 42 degrees proof spirit, an additional duty -	0 8
Sparkling, an additional duty - - - -	6 3
Still, in bottle, an additional duty - - -	1 0

Section 3.

THIRD SCHEDULE.

RATES OF DUTIES ON WINES PAYABLE AFTER
26TH JULY, 1940.

PART I.

NON-EMPIRE PRODUCTS.

Description of wine.	Rate of duty per gallon.
	s. d.
Not exceeding 25 degrees proof spirit - - -	8 0
Exceeding 25 degrees proof spirit and not ex- ceeding 42 degrees proof spirit - - -	16 0
For every degree or fraction of a degree above 42 degrees proof spirit, an additional duty -	1 4
Sparkling, an additional duty - - - -	12 6
Still, in bottle, an additional duty - - -	2 0

PART II.

EMPIRE PRODUCTS.

Description of wine.	Rate of duty per gallon.
	s. d.
Not exceeding 27 degrees proof spirit - - -	6 0
Exceeding 27 degrees proof spirit and not ex- ceeding 42 degrees proof spirit - - -	12 0
For every degree or fraction of a degree above 42 degrees proof spirit, an additional duty -	1 0
Sparkling, an additional duty - - - -	6 3
Still, in bottle, an additional duty - - -	1 0

FOURTH SCHEDULE.

Section 3.

RATES OF DUTIES ON TOBACCO.

PART I.

DUTIES PAYABLE FROM 11TH OCTOBER, 1939, TO 26TH APRIL,
1940.

Description of tobacco.	Rate of duty per lb.	
	Non-Empire products.	Empire products.
	£ s. d.	£ s. d.
Unmanufactured tobacco, viz. :—		
containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—		
unstripped - - - - -	0 13 6	0 11 5½
stripped - - - - -	0 13 6½	0 11 5¾
containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—		
unstripped - - - - -	0 14 6	0 12 2¾
stripped - - - - -	0 14 6½	0 12 3¼
Manufactured tobacco, viz. :—		
cigars - - - - -	1 2 1	0 18 2½
cigarettes - - - - -	0 18 7	0 15 5½
Cavendish or Negrohead - - - - -	0 17 9	0 14 9¾
Cavendish or Negrohead manufactured in bond - - - - -	0 16 0	0 13 4¾
other manufactured tobacco - - - - -	0 16 0	0 13 4¾
Snuff—		
containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - - -	0 15 4	0 12 10½
containing not more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - - -	0 17 9	0 14 9¾
and so in proportion for any less quantity.		

4TH SCH.
—cont.

PART II.

DUTIES PAYABLE FROM 27TH APRIL TO 26TH JULY, 1940.

Description of tobacco.	Rate of duty per lb.	
	Non-Empire products.	Empire products.
Unmanufactured tobacco, viz. :—	£ s. d.	£ s. d.
containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—		
unstripped - - - -	0 17 6	0 15 5½
stripped - - - -	0 17 6½	0 15 5½
containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—		
unstripped - - - -	0 18 6	0 16 2½
stripped - - - -	0 18 6½	0 16 3½
Manufactured tobacco, viz. :—		
cigars - - - -	1 6 1	1 2 2½
cigarettes - - - -	1 2 7	0 19 5½
Cavendish or Negrohead - -	1 1 9	0 18 9½
Cavendish or Negrohead manufactured in bond - - -	1 0 0	0 17 4½
other manufactured tobacco -	1 0 0	0 17 4½
Snuff—		
containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - -	0 19 4	0 16 10½
containing not more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - -	1 1 9	0 18 9½
and so in proportion for any less quantity.		

PART III.

DUTIES PAYABLE AFTER 26TH JULY, 1940.

4TH SCH.
—cont.

Description of tobacco.	Rate of duty per lb.	
	Non- Empire products.	Empire products.
	£ s. d.	£ s.] d.
Unmanufactured tobacco, viz. :—		
containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—		
unstripped - - - -	0 19 6	0 17 5½
stripped - - - -	0 19 6½	0 17 5¾
containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—		
unstripped - - - -	1 0 6	0 18 2¾
stripped - - - -	1 0 6½	0 18 3¼
Manufactured tobacco, viz. :—		
cigars - - - -	1 8 1	1 4 2¼
cigarettes - - - -	1 4 7	1 1 5¼
Cavendish or Negrohead - -	1 3 9	1 0 9¾
Cavendish or Negrohead manufactured in bond - - -	1 2 0	0 19] 4¾
other manufactured tobacco -	1 2 0	0 19] 4¾
Snuff—		
containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - -	1 1 4	0 18 10½
containing not more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - -	1 3 9	1 0 9¾
and so in proportion for any less quantity.		

Section 6.

FIFTH SCHEDULE.

RATES OF DUTIES ON MATCHES.

	<i>£</i>	<i>s.</i>	<i>d.</i>
For every 1,000 containers in which there are not more than 10 matches - - - - -	0	12	9
For every 1,000 containers in which there are more than 10 matches but not more than 30 matches -	1	18	3
For every 144 containers in which there are more than 30 matches but not more than 50 matches - -	0	9	0
For every 144 containers in which there are more than 50 matches :—			
For the first 50 matches - - - - -	0	9	0
For every additional 5 matches or part of 5 matches in excess of 50 matches - - - -	0	0	11
and so in proportion for any less number of containers.			

Section 9.

SIXTH SCHEDULE.

ENACTMENTS REPEALED.

PART I.

ENACTMENT REPEALED AS FROM 11TH OCTOBER, 1939.

Session and Chapter.	Short Title.	Extent of Repeal.
23 & 24 Geo. 5. c. 40.	The Isle of Man (Customs) Act, 1933.	Section eight.

PART II.

ENACTMENTS REPEALED AS FROM 27TH APRIL, 1940.

Session and Chapter.	Short Title.	Extent of Repeal.
20 & 21 Geo. 5. c. 42.	The Isle of Man (Customs) Act, 1930.	Section two and the Schedule.
22 & 23 Geo. 5. c. 41.	The Isle of Man (Customs) (No. 2) Act, 1932.	Section eight.
23 & 24 Geo. 5. c. 40.	The Isle of Man (Customs) Act, 1933.	Sections one and two and the First Schedule.
26 Geo. 5. & 1 Edw. 8. c. 45.	The Isle of Man (Customs) Act, 1936.	Section four.
1 & 2 Geo. 6. c. 68.	The Isle of Man (Customs) Act, 1938.	Section four.

PART III.

6TH SCH.
—cont.

ENACTMENTS REPEALED AS FROM 27TH JULY, 1940.

Session and Chapter.	Short Title.	Extent of Repeal.
17 & 18 Geo. 5. c. 20.	The Isle of Man (Customs) Act, 1927.	Section one and the First Schedule.
20 & 21 Geo. 5. c. 1.	The Isle of Man (Customs) Act, 1929.	Section two.
23 & 24 Geo. 5. c. 40.	The Isle of Man (Customs) Act, 1933.	Section three.
2 & 3 Geo. 6. c. 53.	The Isle of Man (Customs) Act, 1939.	Section one and the First Schedule.

CHAPTER 50.

*Agriculture (Miscellaneous War Provisions) (No. 2)
Act, 1940.*

ARRANGEMENT OF SECTIONS.

Section.

1. Amendments as to drainage of agricultural land.
2. Improvement of grass ways over fen-lands.
3. Restriction of remedies conferred by local Acts for recovery of drainage rates.
4. Extension of time for making payments in connection with the eradication of bovine tuberculosis.
5. Antedating of directions to plough up land.
6. Recovery of expenses of making good default in compliance with Defence Regulations in relation to agricultural land.
7. Amendment of 3 & 4 Geo. 6. c. 14, s. 29.
8. Provisions as to sums payable by owners of land under 3 & 4 Geo. 6. c. 14, s. 29.
9. Further provision as to requisitioned land in Scotland.
10. Short title, interpretation and extent.

An Act to make certain amendments in the law relating to agriculture and agricultural land in connection with the present war.

[22nd August 1940.]

BE it enacted by the King'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 :—

Amendments as to drainage of agricultural land.
 3 & 4 Geo. 6.
 c. 14.

1.—(1) For subsection (1) of section fifteen of the Agriculture (Miscellaneous War Provisions) Act, 1940, there shall be substituted the following subsection—

“(1) Where a scheme for the field drainage of any agricultural land or for the cleansing or other improvement of ditches on any such land—

(a) has been submitted by the owner or occupier of the land to the War Agricultural Executive Committee for the county or county borough in which the land is situated; and

(b) has been approved for the purposes of this section by that Committee;

the Minister may, out of moneys provided by Parliament, make, towards expenditure incurred by any person in carrying out the scheme, grants of such amounts and subject to such conditions as the Treasury may approve.”

(2) Where an improvement of a holding by mole drainage works has been made by a tenant in pursuance of a direction given to him under or by virtue of Defence Regulations, compensation under the Agricultural Holdings Act, 1923, shall be payable in respect of the improvement, subject to the provisions of subsection (2) of section fifteen of the Agriculture (Miscellaneous War Provisions) Act, 1940, as to the taking into account of a grant made under that section, notwithstanding that the tenant has not given to the landlord such notice of his intention to execute the improvement as is mentioned in section three of the said Act of 1923, or that the improvement was

13 & 14
 Geo 5. c. 9.

begun within such a period or at such a time as is mentioned in section eight of that Act.

2.—(1) Where work for the improvement of a way (not being a highway repairable by the inhabitants at large) over fen-land in an internal drainage district, or for the drainage of such fen-land, has been done under the authority of the Minister in the exercise of powers conferred by Defence Regulations, the following provisions of this section shall have effect as to—

Improvement
of grass ways
over fen-lands.

- (a) the recovery from the owners of land, the value of which for agricultural purposes will be increased by the doing of the work, of the expenses reasonably incurred in connection therewith; and
- (b) the maintenance by the internal drainage board of the work done.

(2) A proportion of the said expenses shall be recoverable as a debt due to His Majesty from each such owner as aforesaid on whom a notice in writing requiring payment thereof is served by the Minister within one year from the completion of the work, and shall, without prejudice to any other mode for the recovery thereof, be recoverable by the Minister summarily as a civil debt.

(3) A notice served for the purposes of the last preceding subsection shall specify the sum which the owner on whom it is served is required to pay and the part of the land aforesaid in respect of which he is required to pay it, and that sum shall not exceed either of the following limits, that is to say,—

- (a) the amount by which the value for agricultural purposes of the specified part of the land aforesaid will be increased by the doing of the work;
- (b) the same proportion of the said expenses as the amount aforesaid bears to the amount by which the value for agricultural purposes of all the land aforesaid will be increased by the doing of the work.

(4) Subject to the provisions of the two next succeeding subsections, the sum specified in such a notice shall become recoverable at the expiration of one month from the date of the service thereof.

(5) If an owner on whom such a notice is served claims that none of the land in his ownership will be increased in value for agricultural purposes by the doing of the work, or that the sum specified in the notice exceeds either of the limits mentioned in subsection (3) of this section, he may, by notice in writing served on the Minister at any time within the said month, require his claim to be referred for determination by a single arbitrator appointed by agreement between him and the Minister, or, in default of such agreement, by the President of the Chartered Surveyors' Institution and, if he does so, no sum shall be recoverable from him until his claim has been so determined, and—

- (a) if it is determined that none of the land in his ownership will be increased in value as aforesaid, no part of the said expenses shall be recoverable from him ;
- (b) if it is determined that the sum specified exceeds either of the said limits, the sum recoverable from him shall be that sum less such amount as the arbitrator may determine to be requisite in order to bring it within those limits.

(6) An owner on whom a notice for the purposes of subsection (2) of this section is served may, by notice in writing served on the Minister at any time within the said month, or, if he has claimed a reference under the last preceding subsection, at any time within fourteen days from the date on which his claim has been determined, elect to pay any sum recoverable from him under this section, together with interest thereon from the date on which that amount would otherwise have become recoverable from him, by such number of equal annual instalments, not exceeding five, as may be specified in his notice :

Provided that—

- (a) the first instalment shall be payable within one year from the last mentioned date ; and
- (b) the rate of interest shall, in default of agreement between the owner and the Minister, be fixed by the Treasury.

(7) Any amount recoverable under the preceding provisions of this section shall be a charge on the land

specified in the relevant notice served for the purposes of subsection (2) of this section, and the Minister shall, for the purpose of enforcing the charge, have the same powers and remedies under the Law of Property Act, 1925, and otherwise as he would have if he were a mortgagee by deed having powers of sale and lease, of accepting surrenders of leases, and of appointing a receiver.

15 & 16
Geo. 5. c. 20.

(8) The Minister may, at any time after the completion of the work, make an order requiring the internal drainage board of the internal drainage district in which the land over which the way runs, or the land comprising the drainage works, as the case may be, is situated to maintain the work done, and, where such an order is made, it shall be the duty of the board to maintain the work unless and until the requirement is revoked by a subsequent order made by the Minister.

(9) Any question as to whether the internal drainage board have failed to perform a duty imposed upon them under the last preceding subsection shall be decided by the Minister, and the Minister may, if he is satisfied that they have so failed, give such directions to the board as he thinks fit as to the steps to be taken to remedy the failure, and compliance with any such directions shall be enforceable, on the application of the Minister, by mandamus.

(10) Notwithstanding anything in subsection (2) of section twenty-four of the Land Drainage Act, 1930, a rate raised by the internal drainage board for the purpose of defraying expenses incurred in connection with the maintenance of the work shall be an owners' drainage rate.

21 & 22
Geo. 5. c. 44.

(11) In determining for the purposes of this section whether, and the amount by which, the value for agricultural purposes of any land will be increased by the doing of the work, due regard shall be had to the provisions of the three last preceding subsections.

(12) A notice to be served for the purposes of this section may be served in any manner specified in section seventy-five of the Land Drainage Act, 1930, in relation to notices required or authorised to be served under or by virtue of that Act.

(13) In this section—

the expressions “drainage”, “internal drainage district” and “internal drainage board” have the meanings assigned to them respectively by section eighty-one of the Land Drainage Act, 1930;

the expression “fen-land” shall be construed generally and not as limited to land in that part of England commonly known as “the Fens”; and

the expression “owner”, in relation to land, means the person who is receiving the rackrent of the land, whether on his own account or as agent or trustee for any other person, or who would so receive the rackrent of the land if it were let at a rackrent, and in this definition the expression “rackrent” has the same meaning as in the Public Health Act, 1936.

26 Geo. 5. &
1 Edw. 8. c. 49.

Restriction of remedies conferred by local Acts for recovery of drainage rates.

3. Notwithstanding anything in any local Act, or in subsection (5) of section thirty-one of the Land Drainage Act, 1930 (which contains a saving for the powers conferred by any local Act in relation to arrears of drainage rates), no distress for arrears of any rate made under the said Act of 1930 shall be levied after the commencement of this Act on the goods or chattels of any person other than a person from whom the arrears may be recovered by virtue of subsection (1) of the said section thirty-one, and no proceedings, whether by action or otherwise, for the enforcement of any charge on land for securing payment of arrears of any such rate created by any local Act shall be commenced after the commencement of this Act.

Extension of time for making payments in connection with the eradication of bovine tuberculosis.
1 Edw. 8. &
1 Geo. 6.
c. 70.

4.—(1) The period specified in subsection (1) of section twenty of the Agriculture Act, 1937 (which empowers the Minister to make, during a period ending with the thirty-first day of January nineteen hundred and forty-one payments to the owner of any herd of cattle in Great Britain for the purpose of securing so far as practicable that the herd will be free from bovine tuberculosis) shall be extended so as to expire on the thirtieth day of September nineteen hundred and forty-eight.

(Miscellaneous War Provisions) (No. 2) Act, 1940.

(2) Subsection (2) of the said section twenty is hereby repealed.

(3) In accordance with subsection (1) of this section, section twenty-one of the said Act shall have effect with the substitution for the reference therein to the thirty-first day of January nineteen hundred and forty-one of a reference to the thirtieth day of September nineteen hundred and forty-eight.

5. Section twenty-four of the Agriculture (Miscellaneous War Provisions) Act, 1940 (which relates to the antedating of directions to plough up land) shall have effect, and shall be deemed always to have had effect, as if the words "before the thirty-first day of March nineteen hundred and forty" had been omitted.

Antedating of directions to plough up land.

6.—(1) If any person makes default in complying with any direction given or requirement imposed under or by virtue of Defence Regulations with respect to—

Recovery of expenses of making good default in compliance with Defence Regulations in relation to agricultural land.

(a) the cultivation, management or use, of agricultural land; or

(b) the taking of steps for the destruction of vermin or pests, or the killing or taking of hares, rabbits, birds, or the eggs of birds;

the amount of any expenses reasonably incurred by the Minister in connection with anything done, in exercise of powers conferred by Defence Regulations by a person authorised by the Minister, for the purpose of making good the default shall (without prejudice to any proceedings which may be taken for the default) be recoverable by the Minister summarily as a civil debt from the person in default.

(2) This section shall, in its application to Scotland, have effect as if for the references to the Minister there were substituted references to the Secretary of State and as if the word "summarily" were omitted.

(3) This section shall, in its application to Northern Ireland, have effect as if for the references to the Minister there were substituted references to the Secretary of State.

Amendment
of 3 & 4
Geo. 6. c. 14,
s. 29.

7.—(1) For subsection (1) of section twenty-nine of the Agriculture (Miscellaneous War Provisions) Act, 1940, the following subsection shall be substituted—

“(1) Where, on consideration of a report from the Agricultural Executive Committee for any area in Scotland, the Secretary of State is satisfied—

(a) that any agricultural land in the area of that Committee is being injured or in danger of being injured by reason of the failure of the owner or occupier of any other land to undertake or to join in undertaking—

- (i) the cleansing or scouring of the channel, or
- (ii) the keeping in repair of any sluice or flapvalve, or
- (iii) the restoration of the banks or of any embankment,

of or in any watercourse in or partly in that other land; or

(b) that in order to protect from flooding any agricultural land in the area of the Committee it is essential that the channel of a watercourse in or partly in any other land should be widened or deepened, or that sluices or flapvalves should be constructed in such a watercourse, or that an embankment should be erected on any other land; and

(c) in any such case as aforesaid, that the estimated cost of carrying out any operations necessary to remedy or prevent such injury, or to secure such protection from flooding, as the case may be, would not be unreasonable having regard to the benefits to agriculture that would accrue and would not in any case exceed an amount equal to five pounds for each acre of agricultural land benefited by the operations;

the Secretary of State may serve a notice on the owner of the other land requiring him to carry out within such period as may be specified in the notice such operations as may be necessary

in his opinion to remedy or prevent the injury, or to secure the protection from flooding, as may be so specified."

(2) Subsection (4) of the aforesaid section shall have effect as if for the proviso thereto there were substituted the following proviso—

“ Provided that—

- (i) if it appears to the Secretary of State that the necessity for any such operations as are required to remedy or prevent such injury as aforesaid is due in whole or in part to the neglect of the owner of any land other than that belonging to the person on whom the notice was served, or that any benefit has accrued or is expected to accrue in consequence of the carrying out of the operations to the owner of any land other than as aforesaid, the Secretary of State may require the owner of that other land to pay such proportion of the aforesaid expense as in all the circumstances seems just ;
- (ii) in the case where the operations were necessary to secure protection from flooding, the Secretary of State shall require the expense to be paid in such proportions as in all the circumstances shall seem just by the owners of any lands to whom benefit has accrued or is expected to accrue in consequence of the carrying out of the operations, and no part of such expense shall be recoverable from the person on whom the notice was served if no benefit has so accrued or is expected so to accrue to him, and
- (iii) any person required to pay the whole or any part of such expense may, within fourteen days after being so required, appeal to the Scottish Land Court against the requirement."

(3) Subsection (10) of the aforesaid section shall have effect as if after the word " any " in the first place where that word occurs, the word " river " were inserted.

(4) There shall be paid out of moneys provided by Parliament any increase attributable to the passing

of this section in the expense authorised by subsection (9) of the aforesaid section twenty-nine to be defrayed out of moneys so provided.

Provisions as to sums payable by owners of land under 3 & 4 Geo. 6. c. 14, s. 29.

8.—(1) Where any owner of land is required, in pursuance of section twenty-nine of the *Agriculture (Miscellaneous War Provisions) Act, 1940*, as amended by this Act, to pay any sum in respect of the expense of carrying out operations under that section, he may by notice in writing served on the Secretary of State within one month after the date when he was so required, elect to pay the said sum together with interest thereon from the said date, by such number of equal annual instalments, not exceeding five, as may be specified in the notice, so however that—

- (i) the first instalment shall be paid within one year from the said date ; and
- (ii) the rate of interest shall, in default of agreement between the owner and the Secretary of State, be fixed by the Treasury.

(2) The Secretary of State shall, in relation to any such sum as aforesaid, have the like power to make a charging order in favour of himself as is conferred on him by section twenty-three of the aforesaid Act as applied to Scotland in relation to amounts payable under subsection (5) of that section.

Further provision as to requisitioned land in Scotland.

9.—(1) Where, whether before or after the commencement of this Act, the Secretary of State has taken possession for agricultural purposes of any land in Scotland kept or preserved mainly or exclusively for purposes of sport or recreation and has certified that, at the time possession was so taken, the land was not being cultivated, or was not being cultivated in accordance with the rules of good husbandry, the provisions of subsections (2) to (8) of section twenty-three of the *Agriculture (Miscellaneous War Provisions) Act, 1940*, as applied to Scotland, shall apply to that land in like manner as those provisions apply to the land specified in subsection (1) of that section.

(2) There shall be paid out of moneys provided by Parliament any increase attributable to the passing of the last foregoing subsection in the sums authorised to be so paid by way of compensation under the *Compensation (Defence) Act, 1939*.

2 & 3 Geo. 6. c. 75.

(Miscellaneous War Provisions) (No. 2) Act, 1940.

10.—(1) This Act may be cited as the Agriculture (Miscellaneous War Provisions) (No. 2) Act, 1940.

Short title, interpretation and extent.

(2) In this Act the expression "the Minister" means the Minister of Agriculture and Fisheries, and the expression "Defence Regulations" means Regulations made under the Emergency Powers (Defence) Acts, 1939 and 1940.

(3) Sections one to three of this Act shall not extend to Scotland.

(4) This Act, except section six thereof, shall not extend to Northern Ireland.

CHAPTER 51.

An Act to make provision with respect to the discipline and internal administration of certain allied and associated forces, and for the application in relation to those forces of the Visiting Forces (British Commonwealth) Act, 1933, the Naval Discipline Act, [the Army Act and the Air Force Act. [22nd August 1940.]

BE it enacted by the King'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.—(1) Where any naval, military or air forces of any foreign Power allied with His Majesty are for the time being present in the United Kingdom or on board any of His Majesty's ships or aircraft, the naval, military and air force courts and authorities of that Power may, subject to the provisions of this Act, exercise within the United Kingdom or on board any such ship or aircraft in relation to members of those forces, in matters concerning discipline and internal administration, all such powers as are conferred upon them by the law of that Power.

Law applicable to allied and associated forces.

(2) Where any foreign authority is recognised by His Majesty as competent to maintain naval, military

or air forces for service in association with His Majesty's forces, the said authority may by order made with the concurrence of the Admiralty or a Secretary of State, as the case may be, confer, whether by reference to the present or former national law of the authority or otherwise, upon naval, military and air force courts and authorities constituted in accordance with the order all such powers as may be necessary to secure the discipline and internal administration of any forces so maintained which are for the time being present in the United Kingdom or on board any ship or aircraft serving in association with His Majesty's forces or on board any of His Majesty's ships or aircraft.

(3) His Majesty may by Order in Council provide for the application to any such naval, military and air forces as are mentioned in subsections (1) and (2) hereof, subject to such adaptations, modifications and exceptions as may be provided by the Order, of subsections (2) to (5) of section one, of sections two and three, of subsections (1) and (3) of section five, and of section six, of the Visiting Forces (British Commonwealth) Act, 1933, as amended by or under any enactment whether passed before or after this Act :

23 & 24
Geo. 5. c. 6.

Provided that the reference in subsection (1) of the said section five (which provides for the extension of the Act to colonies) to sections one to three of the Act shall be construed, for the purposes of this section, as a reference to such of the provisions of the said sections one to three as are applied under this section and to subsections (1) and (2) of this section.

Saving for
jurisdiction
of civil
courts.

2.—(1) Nothing in the foregoing section shall affect the jurisdiction of any civil court of the United Kingdom, or of any colony or territory to which that section is extended, to try a member of any of the naval, military or air forces mentioned in that section for any act or omission constituting an offence against the law of the United Kingdom, or of that colony or territory, as the case may be.

(2) If a person sentenced by a court exercising jurisdiction by virtue of the foregoing section to punishment for an offence is afterwards tried by any such civil court as aforesaid in respect of any act or omission which constituted that offence, the civil court shall, in

awarding punishment in respect of that act or omission, have regard to any punishment imposed on him by the said sentence.

(3) A court shall not have jurisdiction by virtue of the foregoing section to try any person for any act or omission constituting an offence for which he has been acquitted or convicted by any such civil court as aforesaid.

3.—(1) For the purpose of securing effective co-operation between His Majesty's forces and the forces of any such allied Power or foreign authority as is mentioned in section one of this Act, His Majesty may by Order in Council provide for the application of the Naval Discipline Act, the Army Act or the Air Force Act, as the case may be, to members of any of the forces of that Power or authority, subject to such adaptations, modifications and exceptions as may be provided by the Order, and, without prejudice to the generality of the foregoing provision, the Order may modify the procedure for the trial and punishment under the said Acts of offences committed by members of the forces of the allied Power or foreign authority and may in particular provide for enabling courts-martial trying such offences to comprise officers of those forces as well as officers of His Majesty's forces.

Application
of Naval
Discipline
Act, Army
Act and Air
Force Act.

(2) Any Order in Council made under this section may make provision for securing that—

- (a) no member of the forces of the allied Power or foreign authority shall be punished both under the Naval Discipline Act, the Army Act or the Air Force Act, as the case may be, and by virtue of section one of this Act for the same offence ; and
- (b) in the case of offences which may be punished either under the Naval Discipline Act, the Army Act or the Air Force Act, as the case may be, or by virtue of the said section one, or in the case of such of those offences as may be specified in the Order, no proceedings shall be taken by virtue of the said section one without the consent of such authority as may be appointed by the Admiralty, the Army Council or the Air Council, as the case may be.

Provisions
as to
Orders in
Council and
orders.

4.—(1) Any Order in Council or order made under this Act may be varied or revoked by a subsequent Order in Council or order made in like manner.

(2) Evidence of any order made under subsection (2) of section one of this Act, or of any order varying or revoking such an order, may be given by the production of a copy of the order purporting to be printed by His Majesty's printer.

Short title
and
duration.

5.—(1) This Act may be cited as the Allied Forces Act, 1940.

(2) This Act shall expire on such date as may be fixed by His Majesty by Order in Council, but any such Order may provide for the continuance of any provisions of this Act or of any Order in Council or order made under the foregoing provisions of this Act, in so far as they relate to offences committed before the said date.

CHAPTER 52.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March, one thousand nine hundred and forty-one.

[24th October 1940.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom 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 hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King'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. The Treasury may issue out of the Consolidated Fund of the United Kingdom and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March, one thousand nine hundred and forty-one, the sum of one thousand million pounds.

Issue of
1,000,000,000l.
out of the Con-
solidated Fund
for the service of
the year ending
31st March 1941.

2.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sum, any sum or sums not exceeding in the whole one thousand million pounds.

Power for
the Treasury
to borrow.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March, one thousand nine hundred and forty-one, and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those Bills.

40 & 41 Vict.
c. 2.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid 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 money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

(5) The interest on any money borrowed under this section shall be paid out of the permanent annual charge for the National Debt.

3. This Act may be cited as the Consolidated Fund (No. 3) Act, 1940.

Short title.

CHAPTER 53.

An Act to extend the duration of the present
Parliament. [6th November, 1940.]

BE it enacted by the King'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. Section seven of the Parliament Act, 1911, shall in its application to the present Parliament have effect as if six years were substituted for five years.

Prolongation
of present
Parliament.
1 & 2 Geo. 5.
c. 13.

2. This Act may be cited as the Prolongation of Parliament Act, 1940.

Short title.

CHAPTER 54.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March, one thousand nine hundred and forty-one, and to appropriate the further Supplies granted in this Session of Parliament. [20th November 1940.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom 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 hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King'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 :—

GRANT OUT OF CONSOLIDATED FUND.

Issue of
£11,661,000
out of the
Consolidated
Fund.

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom, and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March one thousand nine hundred and forty-one the sum of eleven million, six hundred and sixty-one thousand pounds.

Power
for the
Treasury to
borrow.

2.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sum, any sum or sums not exceeding in the whole eleven million, six hundred and sixty-one thousand pounds.

40 & 41 Vict.
c.2.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March one thousand nine hundred and forty-one, and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those bills.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with interest not exceeding five pounds per cent. 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 money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

(5) The interest on any money borrowed under this section shall be paid out of the permanent annual charge for the National Debt.

APPROPRIATION OF GRANTS.

3. All sums granted by this Act and the other Act mentioned in Schedule (A) annexed to this Act out of the said Consolidated Fund towards making good the supply granted to His Majesty, amounting, as appears by Schedule (A), in the aggregate, to the sum of one thousand and eleven million, six hundred and sixty-one thousand pounds, are appropriated for the services and purposes expressed in Schedule (B) annexed hereto.

Appropriation of sums voted for supply services.

The abstract of schedules and the schedules annexed hereto, with the notes (if any) to such schedules shall be deemed to be part of this Act in the same manner as if they had been contained in the body thereof.

4.—(1) A person shall not receive any payment out of a grant which may be made in pursuance of this Act for half-pay or army, navy, air force, or civil non-effective services, until he has subscribed such declaration as may from time to time be prescribed by a warrant of the Treasury before one of the persons prescribed by the warrant :

Declaration required in certain cases before receipt of sums appropriated.

Provided that the Treasury may dispense with the production of a declaration under this section in respect of any payment if either—

- (a) such a declaration has been subscribed within a period of twelve calendar months preceding the date of the payment, or such longer period as the Treasury may in any particular case allow ; or
- (b) the payment is made through a banker who has entered into an undertaking in such form as may be approved by the Treasury with respect to the notification of circumstances coming to the knowledge of the banker which might affect the right to such payments of the person to whom the payment is made.

(2) Any person who makes a declaration for the purpose of this section knowing the same to be untrue in any material particular shall be guilty of a misdemeanour.

5. This Act may be cited for all purposes as the Appropriation (No. 2) Act, 1940. Short title.

ABSTRACT

OF

Section 3. SCHEDULES (A.) and (B.) to which this Act refers.

SCHEDULE (A.).

Grants out of the Consolidated Fund - - £ 1,011,661,000 s. d. 0 0

Section 3. SCHEDULE (B.).—APPROPRIATION OF GRANTS.

	Sums not exceeding			
	Supply Grants.		Appropriations in Aid.	
1940.	£	s. d.	£	s. d.
Part 1. Civil (Supplementary) -	11,661,000	0 0	—	—
Part 2. Expenditure arising out of the war. (Supplementary Vote of Credit) -	1,000,000,000	0 0	—	—
Total -	£ 1,011,661,000	0 0	—	—

SCHEDULE (A.).

Sched. (A.).

GRANTS OUT OF THE CONSOLIDATED FUND.

For the service of the year ending on the 31st day of March 1941:—

	£	s.	d.
Under Act 3 & 4 Geo. 6. c. 52 - - -	1,000,000,000	0	0
Under this Act - - - - -	11,661,000	0	0
Total - - - - -	1,011,661,000	0	0

SCHEDULE (B.)—PART I.

Sched. (B.).

CIVIL (SUPPLEMENTARY), 1940.

PART I.
Civil
(Supple-
mentary),
1940.

Schedule of Supplementary sums granted to defray the charges for the Services herein particularly mentioned for the year ending on the 31st day of March 1941, viz.:—

Vote.	CIVIL.	Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
	CLASS III.		
I	For the salaries and expenses of the Office of His Majesty's Secretary of State for the Home Department, subordinate offices, liquidation expenses of the Royal Irish Constabulary, contributions towards the expenses of Probation and a grant in aid of the Central Committee for Refugees -	£ 375,000	£ —
	CLASS V.		
I	For the salaries and expenses of the Ministry of Health, including grants, a grant in aid and other expenses in connection with housing, certain grants to local authorities, &c., a grant in aid to the National Radium Trust, grants in aid in respect of national health insurance benefits, &c., certain expenses in connection with widows', orphans' and old age contributory pensions; a grant in aid of the Civil Service Sports Council; a grant in aid of camps; and other services - -	86,000	—
14	For the payment of Supplementary Pensions to certain persons in receipt of Old Age Pensions or Widows' Pensions, and for certain administrative expenses in connection therewith	11,200,000	—

Sched. (B.).
PART 2.
Expenditure
arising out
of the war
(Supple-
mentary
Vote of
Credit)

SCHEDULE (B.)—PART 2.

EXPENDITURE ARISING OUT OF THE WAR.
(SUPPLEMENTARY VOTE OF CREDIT.)

For defraying the expenses which may be incurred during the year ending on the 31st day of March 1941, for general Navy, Army and Air Services and for the Ministry of Supply in so far as specific provision is not made therefor by Parliament, for securing the public safety, the defence of the realm, the maintenance of public order and the efficient prosecution of the war, for maintaining supplies and services essential to the life of the community and generally for all expenses, beyond those provided for in the ordinary Grants of Parliament, arising out of the existence of a state of war - £1,000,000,000

CHAPTER 55.

An Act to resolve doubts as to the extent of certain restrictions affecting securities and to validate certain securities as respects which the restrictions were not complied with.

[20th November 1940.]

BE it enacted by the King'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 :—

Declaration that certain mortgages, heritable securities and charges are not affected by control of capital issues.

1.—(1) It is hereby declared, for the removal of doubt, that in Regulation 6 of the Defence (Finance) Regulations, 1939, (which restricts the issue of securities and certain transactions relating to securities, and was extended as from the twenty-third day of November nineteen hundred and thirty-nine to all mortgages, heritable securities and charges) the references to securities did not, before the said date, include references to any mortgages, heritable securities or charges, except those created by, or for the purpose of securing, debentures or debenture stock.

(2) No security issued before the twenty-third day of November nineteen hundred and thirty-nine shall be invalid by reason that the consent of the Treasury was not given to the issue thereof, or that any conditions imposed by the Treasury in relation to the issue thereof were not complied with, but nothing herein shall be construed as modifying the liability of any person to any penalty in respect of any failure to obtain such consent or comply with such conditions.

2. This Act may be cited as the Securities (Validation) Act, 1940. Short title.

CHAPTER 56.

An Act to provide for the payment of compensation or disablement benefit in the case of male workmen who have died from, or become totally and permanently incapacitated for work as the result of, the respiratory disease known as byssinosis; and for purposes connected with the matters aforesaid. [20th November 1940.]

BE it enacted by the King'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.—(1) The Secretary of State may by scheme (in this Act referred to as a "compensation scheme") provide for the payment of compensation and supplementary allowances, in accordance with the scales prescribed by the Workmen's Compensation Acts, 1925 to 1940, by employers of male workmen who are certified in such manner as may be prescribed by the scheme

Compensation scheme for workmen in cotton industry suffering from byssinosis.

to have been employed for periods amounting in the aggregate to not less than twenty years in cotton card rooms or other specified parts of factories engaged in the spinning of raw cotton, and to have died from, or become totally and permanently incapacitated for work as the result of, the respiratory disease known as byssinosis.

(2) Provision may be made by a compensation scheme—

- (a) for setting up an administrative board representative of both employers and workmen, with an independent chairman, to administer the scheme and to settle claims and other matters arising thereunder, and for the duties, powers and procedure of that board;
- (b) for the appointment and remuneration of a medical board and for its duties and powers in connection with the scheme;
- (c) for the establishment of an expenses fund to be administered by the administrative board or otherwise as may be provided by the scheme;
- (d) for requiring to be paid into the said fund by or on behalf of employers and workmen such fees in respect of the exercise by either of the said boards of their functions under the scheme as may be prescribed by regulations made by the Secretary of State, and for the recovery of such payments; and for the payment and recovery out of the said fund of the remuneration of the medical board and of such expenses incurred by either of the said boards for the purposes of the scheme (including the remuneration of officers of the administrative board), or by workmen submitting themselves for examination by the medical board, as may be directed by the scheme to be so paid;
- (e) for requiring the payment to an employer from whom compensation is recoverable in respect of the death or incapacity of any workman of contributions by such other employers of that workman in any employment to which the scheme relates as may be prescribed by the scheme; and

- (f) for the application, with such adaptations and modifications as may be necessary or expedient, of any of the provisions of the Workmen's Compensation Acts, 1925 to 1940, or of any enactment relating to compensation thereunder, and generally for such further or supplemental matters as appear necessary for giving full effect to the scheme.

2.—(1) For the purpose of making provision for cases where the workman has not been employed after the date on which the first compensation scheme comes into operation in employment to which the scheme relates, the Secretary of State may by scheme (in this Act referred to as a "benefit scheme") provide for the payment of disablement benefit out of a fund established under the scheme in the case of male workmen who are certified in such manner as may be prescribed by the scheme to have been employed before the said date for periods amounting in the aggregate to not less than twenty years in cotton card rooms or other specified parts of factories engaged in the spinning of raw cotton, and to have become totally and permanently incapacitated for work as the result of byssinosis; and any such benefit shall be at a rate prescribed by the scheme and shall be in addition to any benefits payable under the National Health Insurance Acts, 1936 to 1939.

Benefit scheme for workmen formerly employed in cotton industry and suffering from byssinosis.

(2) Provision may be made by a benefit scheme—

- (a) for setting up an administrative board representative of both employers and workmen, with an independent chairman, to administer the scheme and to settle claims and other matters arising thereunder, and for the duties, powers and procedure of that board;
- (b) for the appointment and remuneration of a medical board and for its duties and powers in connection with the scheme;
- (c) for the administration of the benefit fund by the administrative board or otherwise as may be provided by the scheme;
- (d) for requiring such annual or other payments as may be prescribed by the administrative

board with the approval of the Secretary of State to be made into the said fund by occupiers of factories engaged in the spinning of raw cotton, for requiring security to be given for the making of those payments in such cases and in such manner as may be so prescribed, and for the recovery of those payments; and for the payment and recovery out of the said fund of benefits payable under the scheme, of the remuneration of the medical board and of such expenses incurred by either of the said boards for the purposes of the scheme (including the remuneration of officers of the administrative board) or by workmen submitting themselves for examination by the medical board as may be directed by the scheme to be so paid;

- (e) for empowering the administrative board within six months of the coming into operation of the first benefit scheme to borrow for the purposes thereof such sums not exceeding in the aggregate one thousand pounds as may be approved by the Secretary of State on such terms as to the giving of security, rate of interest, repayment or otherwise as may be so approved;
- (f) for requiring occupiers of factories engaged in the spinning of raw cotton to keep such records, and to provide the administrative board with such information and facilities for inspection, as may be prescribed by the scheme, and for the recovery on summary conviction of monetary penalties, not exceeding five pounds for every day on which the default occurs or continues, in respect of any failure to comply with any such requirement;
- (g) for winding up the benefit fund and for the distribution of any balance standing to the credit thereof among such occupiers as aforesaid, when in the opinion of the Secretary of

State the fund is no longer required for the purpose for which it was established; and

- (h) generally for such further or supplemental matters as appear necessary for giving full effect to the scheme.

3.—(1) A scheme made under this Act may be extended or varied by any subsequent scheme so made, but any scheme made under this Act shall be laid before each House of Parliament forthwith, and if an address is presented to His Majesty by either House of Parliament within the next subsequent twenty-one days on which that House sits after any such scheme is laid before it praying that the scheme may be annulled, His Majesty in Council may annul the scheme and it shall thenceforward be void, but without prejudice to the validity of anything done thereunder.

Power to vary schemes and procedure for making schemes.

(2) Section one of the Rules Publication Act, 1893, shall not apply to any scheme made under this Act.

56 & 57 Vict. c. 66.

4.—(1) This Act may be cited as the Workmen's Compensation and Benefit (Byssinosis) Act, 1940, and so much of this Act as relates to compensation shall be included among the enactments which may be cited together as the Workmen's Compensation Acts, 1925 to 1940.

Citation and extent.

(2) This Act shall not extend to Northern Ireland.



4 & 5 Geo. 6.

CHAPTER 1.

An Act to remove the limit on the number of members of the Scottish Fisheries Advisory Council constituted under the Reorganisation of Offices (Scotland) Act, 1939. [19th December 1940.]

BE it enacted by the King'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:—

Removal of limit on number of members of Scottish Fisheries Advisory Council. 2 & 3 Geo. 6. c. 20.

Short title.

1. Subsection (2) of section three of the Reorganisation of Offices (Scotland) Act, 1939, in so far as it provides that the number of members of the Scottish Fisheries Advisory Council constituted under the said section three shall not exceed twelve, shall cease to have effect, and the number of members of the said Council shall be such as the Secretary of State may from time to time determine.

2. This Act may be cited as the Scottish Fisheries Advisory Council Act, 1940.

CHAPTER 2.

An Act to continue certain expiring laws.

[19th December 1940.]

WHEREAS the Acts mentioned in the Schedule to this Act are, in so far as they are in force and are temporary in their duration, limited to expire on the thirty-first day of December nineteen hundred and forty:

And whereas it is expedient to provide for the continuance, as in this Act mentioned, of those Acts and of the enactments amending or affecting the same:

Be it therefore enacted by the King'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:—

Continuance of Acts in Schedule.

1.—(1) The Acts mentioned in Part I of the Schedule to this Act shall, to the extent specified in column three of that Part of that Schedule, be continued until the thirty-first day of December nineteen hundred and forty-one.

(2) The Act mentioned in Part II of the Schedule to this Act shall, to the extent specified in column three of that Part of that Schedule, be continued until the thirty-first day of March nineteen hundred and forty-two.

(3) Any unrepealed enactments which are temporary in their duration shall, in so far as they amend or affect any enactment continued by the foregoing provisions of this Act, be continued in like manner as that enactment whether they are mentioned in the Schedule to this Act or not.

2.—(1) This Act may be cited as the Expiring Laws Continuance Act, 1940. Short title and application to Northern Ireland.

(2) This Act shall apply to Northern Ireland in so far as it deals with any enactment relating to a subject with respect to which the Parliament of Northern Ireland has not power to make laws, but, save as hereinbefore provided, shall not apply to Northern Ireland.

SCHEDULE.

PART I.

Section 1.

1.	2.	3.	4.
Session and Chapter.	Short title.	How far continued.	Amending Acts.
(1) 4 Edw. 7. c. 24	The Wireless Telegraphy Act, 1904.	The whole Act -	6 Edw. 7. c. 13. 15 & 16 Geo. 5. c. 67. 16 & 17 Geo. 5. c. 54.
(2) 2 & 3 Geo. 5. c. 2.	The Coal Mines (Minimum Wage) Act, 1912.	The whole Act -	—
(3) 9 & 10 Geo. 5. c. 92.	The Aliens Restriction (Amendment) Act, 1919.	Section one - -	—
(4) 9 & 10 Geo. 5. c. 97.	The Land Settlement (Scotland) Act, 1919.	Section two - -	12 & 13 Geo. 5. c. 52.
(5) 16 & 17 Geo. 5. c. 28.	The Mining Industry Act, 1926.	Section eighteen -	—

1. Session and Chapter.	2. Short title.	3. How far continued.	4. Amending Acts.
(6) 20 & 21 Geo. 5. c. 50.	The Public Works Facilities Act, 1930.	The following provisions, that is to say, section two, except the words "or statutory undertakers", wherever those words occur; in section three, the words from the beginning of the section to the word "undertaking"; section five; subsections (1) and (2) of section six; sections seven and eight; and the First Schedule except paragraph 2 of Part I.	—
(7) 24 & 25 Geo. 5. c. 30.	The Cotton Manufacturing Industry (Temporary Provisions) Act, 1934.	Sections one and two.	—
(8) 24 & 25 Geo. 5. c. 31.	The Debts Clearing Offices and Import Restrictions Act, 1934.	The whole Act	—
(9) 24 & 25 Geo. 5. c. 50.	The Road Traffic Act, 1934.	Section one	1 Edw. 8. & 1 Geo. 6. c. 5.

PART II.

1 Edw. 8. & 1 Geo. 6. c. 31.	The Special Areas (Amendment) Act, 1937.	The whole Act	—
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CHAPTER 3.

An Act to continue in force the Local Elections and Register of Electors (Temporary Provisions) Act, 1939, with certain amendments, and to make provision for safeguarding the rights of contributory employees and local Act contributors as defined by the Local Government Superannuation Act, 1937, and the Local Government Superannuation (Scotland) Act, 1937, in respect of remuneration lost in consequence of the first-mentioned Act. [19th December 1940.]

BE it enacted by the King'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. The Local Elections and Register of Electors (Temporary Provisions) Act, 1939, shall have effect subject to the amendments set out in the Schedule to this Act, and, as so amended, shall continue in force until the thirty-first day of December nineteen hundred and forty-one and no longer unless Parliament otherwise determines.

Continuance with amendments of 2 & 3 Geo. 6. c. 115.

2.—(1) Any contributory employee or local Act contributor who received in respect of work done by him in the standard year as returning officer at a local election other than an election to fill a casual vacancy, or in connection with the preparation of a register of electors or juror's book remuneration, otherwise than as part of an inclusive salary continuing to be received by him, shall be entitled to contribute a sum in respect of that remuneration to the appropriate superannuation fund in respect of any year, whether before or after the passing of this Act in which by reason only of the Local Elections and Register of Electors (Temporary Provisions) Act, 1939, being in force he is not required to do such work; and for the purpose of computing in accordance with the provisions of section eight of the Local Government Superannuation Act, 1937, the average remuneration of any contributory employee or of calculating the superannuation allowance of any local Act contributor under a local Act scheme, he shall be deemed to have received in respect of service rendered in any year in respect of which such contributions were made by him the remuneration by reference to which the contributions were calculated.

Provision as to superannuation rights of contributory employees.

1 Edw. 8. & 1 Geo. 6. c. 68.

(2) In this section the expressions "contributory employee," "local Act contributor," "local Act scheme" and "appropriate superannuation fund" have the same meanings respectively as in the Local Government Superannuation Act, 1937, except that in relation to a local Act contributor the last mentioned

expression means the superannuation fund in the benefits of which he is entitled to participate ; and the expression " standard year " means, in relation to work done by any person as returning officer at a local election, the last year before the year nineteen hundred and forty in which such work was done by him, and, in relation to work done by any person in connection with the preparation of a register of electors or juror's book, the year nineteen hundred and thirty-nine.

(3) In the application of this section to Scotland references to the Local Government Superannuation (Scotland) Act, 1937, shall be substituted for references to the Local Government Superannuation Act, 1937.

1 Edw. 8. &
1 Geo. 6.
c. 69.

Short title. 3. This Act may be cited as the Local Elections and Register of Electors (Temporary Provisions) Act, 1940.

SCHEDULE.

Section 1.

The provisions of the Local Elections and Register of Electors (Temporary Provisions) Act, 1939, specified in the first column of this Schedule shall have effect subject to the amendments specified in the second column of the said Schedule.

Section three - - At the end of the section there shall be inserted the following subsection :—

41 & 42 Vict.
c. 26.

" (2) While this Act is in force, section eleven of the Parliamentary and Municipal Registration Act, 1878, and Rule 28 contained in the First Schedule to the Representation of the People Act, 1918, shall not have effect."

7 & 8 Geo. 5.
c. 64.

Section eight - - In paragraph (a) for the words " town council " where those words first occur there shall be substituted the words " county town or district council ", and for the words " a town council " there shall be substituted the words " any such council ".

After paragraph (a) there shall be added the following paragraph—

" (aa) section one of this Act shall have effect as if in paragraph (b) of the proviso thereto, there were inserted after the word ' occurred ' the following words :— " ' or, in the case of a councillor being a member of a county council representing a burgh, by the council of that burgh. ' "

Section ten - - For the proviso to subsection (2) there shall be substituted the following proviso:—

“ Provided that, the term of office of any alderman, councillor or elective auditor in office at the date of the expiry of this Act by virtue of the provisions of this Act or of anything done thereunder shall, unless Parliament otherwise determines, continue for six months after that date as if this Act had not expired ”.

CHAPTER 4.

An Act to provide for the release and recall of men serving in the royal navy or the royal marine forces. [19th December 1940.]

BE it enacted by the King'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.—(1) At any time during the war period any seaman or marine serving in the royal navy or the royal marine forces may, on the order of the competent naval authority, be released from his service, and, so long as the order remains in force, he shall be in the position in which he would be if he had, at the time of the making of the order, been duly transferred to the royal naval reserve, and no order calling the royal naval reserve into actual service were in force.

Power to release from service in the navy or marine forces.

(2) Any order made under this section with respect to any person may be revoked by the competent naval authority, and, on revoking such an order, the said authority may, if the term of service of that person has not expired, give directions requiring him to re-enter into actual service for the remainder of that term in the royal navy or the royal marine forces, as the case may be, and to attend at the place and time fixed by those directions.

(3) For the purposes of section twenty-one of the Royal Naval Reserve (Volunteer) Act, 1859, (which provides for the punishment of a person failing to attend on being called into actual service under that Act) any

22 & 23 Vict. c. 40.

directions given with respect to any person under the last foregoing subsection shall have effect as if they were an order made by the Admiralty under that Act calling him into actual service.

16 & 17 Vict. c. 69.
2 & 3 Geo. 6. c. 88.

(4) Any proclamation under section nine of the Naval Enlistment Act, 1853, section five of the Royal Naval Reserve (Volunteer) Act, 1859, or section one of the Royal Marines Act, 1939, extending the term of service of persons serving in the royal navy or the royal marine forces shall apply to any person released from service by an order made under this section in like manner as if no such order had been made : and accordingly the references in subsection (2) of this section to the term of service of any such person shall be construed as references to his term of service as extended by any such proclamation.

Short title,
interpretation and
commence-
ment.

2.—(1) This Act may be cited as the Naval and Marine Forces (Temporary Release from Service) Act, 1940.

(2) In this Act the following expressions have the meanings hereby respectively assigned to them, that is to say :—

28 & 29 Vict. c. 73.

“ seaman or marine ” has the same meaning as in the Naval and Marine Pay and Pensions Act, 1865 ;

“ the competent naval authority ” means the Admiralty or an officer designated by the Admiralty ;

“ the war period ” means the period beginning with the first day of September nineteen hundred and thirty-nine and ending with such date as His Majesty may by Order in Council declare to be the date on which the emergency that was the occasion of the passing of this Act came to an end.

(3) This Act shall be deemed to have been in force as from the first day of September nineteen hundred and thirty-nine, and any order made before the passing of this Act releasing any seaman or marine from service in the royal navy or the royal marine forces shall be deemed to have been made under this Act.



CHAPTER 5.

An Act to enable railway undertakers under the control of the Minister of Transport to make agreements with him and with one another providing for financial matters arising out of, and in connection with, such control; and for purposes connected therewith.

[19th December 1940.]

BE it enacted by the King'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.—(1) The Minister of Transport may by order confer on railway companies, being companies of the whole or part of whose undertaking he has taken control under emergency powers, all such powers as appear to him to be necessary or expedient for the purpose of enabling those companies, notwithstanding any statutory limitation, to enter into and to carry out any agreement with him or with one another providing for financial matters arising out of or in connection with such control.

Power to enter into and carry out agreements.

(2) Any such order may make provision—

(a) for the suspension of the pooling scheme established under section thirty-one of the London Passenger Transport Act, 1933; and

23 & 24
Geo. 5. c. 14.

(b) for the alteration of the definition of the expression "year" in subsection (2) of section one hundred and seven of that Act;

and may make such amendments of that Act and of any other enactment or instrument as appear to the said Minister to be incidental to or consequential on the said suspension or alteration.

(3) Any order made under this section may provide that any provision thereof shall have effect as from such date, whether before or after the commencement of this Act, as may be specified therein.

(4) Every order made under this section shall be laid before Parliament as soon as may be after it is made, and if either House, within the period of forty days beginning with the day on which any such order is laid before it, resolves that the order shall be annulled, the order shall thenceforth become void but without prejudice to the validity of anything previously done thereunder or to the making of a new order.

In reckoning any such period of forty days, no account shall be taken of any time during which Parliament is dissolved or prorogued or during which both Houses are adjourned for more than four days.

(5) In this section the expression "railway companies" includes any bodies of persons carrying on a railway undertaking, and the expression "emergency powers" means powers conferred by Regulations made under the Emergency Powers (Defence) Acts, 1939 and 1940.

Short title.

2. This Act may be cited as the Railways Agreement (Powers) Act, 1940.

TABLE II.

A

CHRONOLOGICAL LIST

OF

THE SHORT TITLES OF THE MEASURES

PASSED BY THE NATIONAL ASSEMBLY OF THE CHURCH
OF ENGLAND WHICH RECEIVED THE ROYAL
ASSENT DURING THE YEAR

1940.

3 & 4 Geo. 6.*

No. 2. The Benefice Buildings (Postponement of Inspections and
Repayment of Loans) Measure, 1940, p. iii.

No. 3. The Ecclesiastical Dilapidations (Chancel Repairs) Measure,
1940, p. v.

* No. 1 (The House of Laity (Postponement of Election) Measure, 1939) was
printed in the volumes of 2 & 3 Geo. 6 (Vol. II, p. xii).

No. 2.

A MEASURE passed by the National Assembly of the Church of England.

To enable Diocesan Dilapidations Boards to postpone quinquennial inspections of benefice buildings and repayment of loans during a period of emergency and for purposes connected therewith. [17th July 1940.]

1. In this Measure—

Definitions.

the expression “ period of emergency ” means a period during which a state of war may exist between His Majesty and any foreign power and a period of three months thereafter ;

the expression “ Principal Measure ” means the Ecclesiastical Dilapidations Measure, 1923, and the expression “ Amending Measure ” means the Ecclesiastical Dilapidations (Amendment) Measure, 1929 ;

the expressions “ the Central Authority,” “ Diocesan Dilapidations Board ” and “ ordinary assessment ” have the same meanings as in the Principal and Amending Measures.

14 & 15
Geo. 5.
No. 3-
19 & 20
Geo. 5.
No. 3.

2. During the present period of emergency the following provisions shall have effect :—

Inspection of benefices.

- (1) Notwithstanding subsection (5) of section seventeen of the Principal Measure, if in the opinion of a Diocesan Dilapidations Board it is for any reason not desirable to direct another inspection of the buildings of a benefice within the time therein referred to, the Board may postpone the giving of such direction until such time, not later than the expiration of this Measure, as the Board may think fit :

No. 2. *Benefice Buildings* 3 & 4 GEO. 6.
(Postponement of Inspections and Repayment of Loans)
Measure, 1940.

(2) Where an inspection of the buildings of a benefice has been postponed under the power given by the last preceding paragraph—

(i) the annual payment fixed by the last ordinary assessment shall continue to be payable at the rate so fixed until a new ordinary assessment comes into operation, subject nevertheless to the provisions for the variation and cancellation of assessments contained in the Principal and Amending Measures ;

(ii) when a postponed inspection is made, the next ordinary assessment made in consequence thereof shall come into operation on, and the payments thereunder shall commence as from, the date on which by virtue of this Measure the last annual payment under the last preceding assessment became due ; and

(iii) in the Principal Measure and the Amending Measure references to “quinquennial period” and “period of five years” shall mean those periods as extended by virtue of such postponement :

(3) Subsection (3) of section thirty-six of the Principal Measure shall be read and construed as if the words “any particular sum of money” were substituted for the words “a sum not exceeding in any one year ten pounds” :

(4) The Central Authority shall have power to postpone the repayment of moneys advanced by them under the Principal and Amending Measures and the payment of interest thereon for such periods and on such conditions as they shall from time to time determine.

Duration.

3. This Measure shall expire at the termination of the present period of emergency.

Short title.

4. This Measure may be cited as the *Benefice Buildings (Postponement of Inspections and Repayment of Loans) Measure, 1940.*

No. 3.

A MEASURE passed by the National Assembly of the Church of England.

To enable Diocesan Authorities at the request of Parochial Church Councils and with the consent of Queen Anne's Bounty to apply capital moneys in certain cases to the immediate repairs of chancels. [17th July 1940.]

1. Notwithstanding anything contained in section fifty-two of the Ecclesiastical Dilapidations Measure, 1923, as amended by the Ecclesiastical Dilapidations (Amendment) Measure, 1929, the Diocesan Authority at the request of a Parochial Church Council and with the consent of the Central Authority may at any time after the passing of this Measure apply or agree to apply any part of the capital of any fund received or receivable by them for the purposes of the said section (whether already invested or not) which in the opinion of the Diocesan Authority represented at the date of receipt thereof the cost or part of the cost of immediate repairs to the chancel in respect of the repair whereof the fund was received or is receivable in or towards payment for such repairs: Provided that the fund shall not be thereby reduced below a sum the income whereof will in the opinion of the Diocesan Authority and the Central Authority be sufficient to provide for the insurance of the chancel as required by the said section and sufficient with any other moneys available or likely to be available for that purpose to provide for the cost of future repairs.

Power in certain cases to apply part of capital to repairs. 14 & 15 Geo. 5. No. 3. 19 & 20 Geo. 5. No. 3.

2. In this Measure the expression "date of receipt" means the date on which the fund was transferred to the Diocesan Authority or in the case of a fund the transfer whereof is deferred on payment of interest in the meantime the date from which the first payment of interest is calculated. Definition.

No. 2. *Benefice Buildings* 3 & 4 GEO. 6.
(Postponement of Inspections and Repayment of Loans)
Measure, 1940.

(2) Where an inspection of the buildings of a benefice has been postponed under the power given by the last preceding paragraph—

(i) the annual payment fixed by the last ordinary assessment shall continue to be payable at the rate so fixed until a new ordinary assessment comes into operation, subject nevertheless to the provisions for the variation and cancellation of assessments contained in the Principal and Amending Measures ;

(ii) when a postponed inspection is made, the next ordinary assessment made in consequence thereof shall come into operation on, and the payments thereunder shall commence as from, the date on which by virtue of this Measure the last annual payment under the last preceding assessment became due ; and

(iii) in the Principal Measure and the Amending Measure references to “quinquennial period” and “period of five years” shall mean those periods as extended by virtue of such postponement :

(3) Subsection (3) of section thirty-six of the Principal Measure shall be read and construed as if the words “any particular sum of money” were substituted for the words “a sum not exceeding in any one year ten pounds” :

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Short title.

3. This Measure may be cited as the Ecclesiastical Dilapidations (Chancel Repairs) Measure, 1940, and shall be construed as one with the above-mentioned Measures, and the above-mentioned Measures and this Measure may be cited together as the Ecclesiastical Dilapidations Measures, 1923 to 1940.

TABLE III.

Showing the EFFECT of the LEGISLATION of 1940.

ACTS (IN CHRONOLOGICAL ORDER) REPEALED, AMENDED OR OTHERWISE AFFECTED BY ENACTMENTS OF 3 & 4 AND (IN PART) 4 & 5 GEO. 6.

[NOTE.—References in the fourth column are to chapters of 3 & 4 Geo. 6 unless otherwise stated.

A table of the effect of Defence Regulations upon statutes is printed in the periodical volumes of Defence Regulations prepared in the Office of the Parliamentary Counsel.]

Session and Chapter.	Short Title or Subject.	How affected.	Chapter.
35 Hen. 8 : c. 10 - -	Conduits in London.	City rights in certain ponds transferred to L.C.C.	xv, ss. 2, 3.
1 Geo. 1, stat. 2: c. 38 - -	Septennial Act, 1715.	Amended (<i>temp.</i>)	53.
29 Geo. 2 : c. 20 - -	Little Cambrae Lighthouse.	Repealed - - -	xlii, ss. 6, 83, sch.
6 Geo. 3 : c. 97 - -	Staffordshire and Worcestershire Canal.	Amended - - -	xi, ss. 3, 7 (9), II (1).
1 & 2 Will. 4 : c. 37 - -	Truck Act, 1831	Ss. 4, 9 restricted retrospectively (E. S.).	38.
1 & 2 Vict. : c. 114 - -	Debtors (Scotland) Act, 1838.	Ss. 6, 7, 9, 11 repealed as to decrees <i>ad factum praestandum</i> .	42, ss. 1, 11 (3), sch.
3 & 4 Vict. : c. 113 - -	Ecclesiastical Commissioners Act, 1840.	S.12 and, as to Ely, sch. amended.	vi.
16 & 17 Vict. : c. 51 - -	Succession Duty Act, 1853.	S.47 applied as modified (S.).	29, s. 57 (3).
c. 69 - -	Naval Enlistment Act, 1853	S. 9 applied.	[4 & 5 Geo. 6] 4, s. 1 (4).

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3 & 4 Vict. : c. 113 - -	Ecclesiastical Commissioners Act, 1840.	S.12 and, as to Ely, sch. amended.	vi.
16 & 17 Vict. : c. 51 - -	Succession Duty Act, 1853.	S.47 applied as modified (S.).	29, s. 57 (3).
c. 69 - -	Naval Enlistment Act, 1853	S. 9 applied.	[4 & 5 Geo. 6.] 4. s. 1 (4).

Session and Chapter.	Short Title or Subject.	How affected.	Chapter.
22 & 23 Vict. : c. 40 - -	Royal Naval Reserve (Volunteer) Act, 1859.	Ss. 5, 21 applied - -	[4 & 5 Geo. 6] 4. s. 1 (3) (4).
26 & 27 Vict. : c. 7 - -	Manufactured Tobacco Act, 1863.	Scale of drawback under s. 1.	48, s. 4 (3) (4), sch. 3 Part III ; see also c. 29, s. 3 (3) (4), sch. 3 Part III.
c. 112 - -	Telegraph Act, 1863	Excluded, s. 48 saved -	25, ss. 4, 6 (3)-(6).
28 & 29 Vict. : c. 104 - -	Crown Suits, etc., Act, 1865.	S. 55 applied as modified -	29, s. 57 (3).
29 & 30 Vict. : c. 109 - -	Naval Discipline Act.	S. 90B (1) amended : power to apply Act to Burma. Applied, s. 45 amended (<i>temp.</i>).	5, s. 76. 21, ss. 2, 4-7, sch.
30 & 31 Vict. : c. 3 - -	British North America Act, 1867.	S. 91, item 2A added -	36.
31 & 32 Vict. : c. 110 - -	Telegraph Act, 1868	Excluded, s. 16 amended -	25, ss. 3, 4, 6.
32 & 33 Vict. : c. 67 - -	Valuation (Metropolis) Act, 1869.	Valuation lists postponed, ss. 46 amended, 47 applied (<i>temp.</i>).	12.
37 & 38 Vict. : c. 42 - -	Building Societies Act, 1874.	S. 25, officers to assist clerk. S. 33 excluded and amended	xv, s. 7. 19, ss. 5, 10 (1), 12, sch.
40 & 41 Vict. : c. 2 - -	Treasury Bills Act, 1877.	S. 6 excluded - - -	11, s. 3 (2) ; 39, s. 2 (2) ; 46, s. 2 (2) ; 52, s. 2 (2) ; 54, s. 2 (2).
c. 57 - -	Supreme Court of Judicature Act (Ireland), 1877.	S. 74 extended - - - S. 61 extended - - -	28, ss. 1, 6. 43, s. 3.
41 & 42 Vict. : c. 26 - -	Parliamentary and Municipal Registration Act, 1878.	S. 11 suspended (<i>temp.</i>) -	[4 & 5 Geo. 6] 3, s. 1, sch.
c. 43 - -	Marriage Notice (Scotland) Act, 1878.	Ss. 7 extended, 8, 9 amended (<i>temp.</i>).	30.
43 & 44 Vict. : c. 20 - -	Inland Revenue Act, 1880.	S. 16 amended - - -	48, s. 1 (3) (4).
44 & 45 Vict. : c. 41 - -	Conveyancing Act, 1881.	S. 48 (4) repealed (N. I.) : provision for documents deposited under s. 48.	28, ss. 3, 4, 8 (2).
c. 58 - - (as amended)	Army Act - - -	Ss. 187C substituted, 43, 68 (2) (<i>h</i>), 183 (2) amended. Applied, ss. 41 (2A) added, 57 (1) (2) amended (<i>temp.</i>)	18, ss. 3 (1), 4. 21, ss. 2, 4-7, sch.

Session and Chapter.	Short Title or Subject.	How affected.	Chapter.
48 & 49 Vict. : c. 58 - -	Telegraph Act, 1885	Excluded, s. 2 extended -	25, ss. 4, 5 (2) (a) (10), 6.
52 & 53 Vict. : c. 10 - -	Commissioners for Oaths Act, 1889.	S. 1 extended - - -	28, ss. 1 (1), 5 (1), 6.
c. 63 - -	Interpretation Act, 1889.	S. 18A partially excluded -	33, ss. 1 (4), 3 (<i>temp.</i>); 35, s. 6 (3).
53 & 54 Vict. : c. 8 - -	Customs and In- land Revenue Act, 1890.	S. 8 (2) applied (Isle of Man).	49, s. 3 (3) (4).
c. 21 - -	Inland Revenue Regulation Act, 1890.	S. 32 extended (purchase tax).	48, s. 36, sch. 9.
54 & 55 Vict. : c. 24 - -	Public Accounts and Charges Act, 1891.	S. 2 applied - - -	46, s. 3, sch. (B).
55 & 56 Vict. : c. 13 - -	Conveyancing and Law of Property Act, 1892.	S. 4 restricted (N. I.) (<i>temp.</i>)	37, ss. 1 (4), 6 (b).
.17 - -	Sheriff Courts (Scotland) Ex- tracts Act, 1892.	S. 7 repealed as to decrees <i>ad factum praestandum</i> .	42, s. 11 (3), sch.
56 & 57 Vict. : c. 44 - -	Sheriff Courts Signations (Scotland) Act, 1893.	S. 10 amended - - -	42, s. 6 (2).
c. 66 - -	Rules Publication Act, 1893.	S. 1 excluded - - -	7, ss. 1 (2), 2(2), 4 (3); 56, s. 3 (2).
57 & 58 Vict. : c. 30 - -	Finance Act, 1894 -	Ss. 7 (5) modified, 1, 2 (1) (b), 4, 8 (5) (6), 9 (1) and powers under Part I ex- tended, ss. 3, 6 (2), 7 (1) 8 (3) (4) restricted.	29, ss. 43-4, 50, 52, 54 (3) (8), 55 (1), 56 (1), 57.
c. 47 - -	Building Societies Act, 1894.	Power to relax enactments during emergency, s. 19 excluded and amended.	19, ss. 1, 5 (2) (4), 10 (1), 12, sch.
c. 60 - -	Merchant Shipping Act, 1894.	S. 557 (1) amended - -	43.
58 & 59 Vict. : c. 19 - -	Court of Session Signations (Scotland) Act, 1895.	S. 16 amended - - -	42, s. 6 (2).
59 & 60 Vict. : c. 25 - -	Friendly Societies Act, 1896.	S. 68 applied - - - S. 28 restricted (<i>temp.</i>) -	10 ss. 7, 8 (6), 12. 19, ss. 3, 10, 12 (2).
63 & 64 Vict. : c. 7 - -	Finance Act, 1900 -	S. 11 repealed (except as to deaths before June 27, 1940).	29, ss. 43 (6) (7), 65 (8), sch. 8.
4 Edw. 7 : c. 7 - -	Finance Act, 1904	Sch. applied - - -	29, s. 3 (3) (4) 48, s. 4 (3) (4).

Session and Chapter.	Short Title or Subject.	How affected.	Chapter.
7 Edw. 7 : c. 25 -	Commissioners for Oaths (Prize Proceedings) Act, 1907.	Repealed (July 17, 1940 : see S. R. & O. 1940 No. 1224).	28, s. 1 (5).
8 Edw. 7 : c. 48 -	Post Office Act, 1908.	S. 2 (1) proviso (b) repealed	25, ss. 1, 6 (2) (4)-(6).
c. 65 -	Summary Jurisdiction (Scotland) Act, 1908.	Ss. 29, 33 (2) amended	42, ss. 10, 11 (3), sch.
9 Edw. 7 : c. 22 -	Trade Boards Act, 1909.	Power to modify Act in emergency, ss. 11 (1)-(3) saved, 19 applied (<i>temp.</i>).	7, ss. 1, 3, 4 (2) (3).
10 Edw. 7 & 1 Geo. 5 : c. 8 -	Finance (1909-10) Act, 1910.	Ss. 59 (1) (3), 60 (2) amended. S. 64 repealed so far as relating to s. 54.	29, ss. 43 (4), 50 (4), 65 (8), sch. 8. 48, s. 42 (8), sch. 10.
1 & 2 Geo. 5 : c. 10 -	Intestate Husband's Estate (Scotland) Act, 1911.	Extended	42, s. 5.
c. 13 -	Parliament Act, 1911.	S. 7 amended (<i>temp.</i>).	53.
3 & 4 Geo. 5 : c. 20 -	Bankruptcy (Scotland) Act, 1913.	S. 118 (priority debts) extended.	xxxii, s. 8 (2).
c. 38 -	Mental Deficiency and Lunacy (Scotland) Act, 1913.	Ss. 12 (2) (3), 13 (2) substituted, orders saved, &c.	8.
4 & 5 Geo. 5 : c. 10 -	Finance Act, 1914	S. 14 (c) saved - - - S. 16 repealed so far as relating to s. 12.	29, s. 43 (5) (6). 48, s. 42 (8), sch. 10.
c. 58 -	Criminal Justice Administration Act, 1914.	S. 5 applied - - -	9, s. 3 (4).
c. 59 -	Bankruptcy Act, 1914.	S. 33 (priority debts) extended.	xxxii, s. 8 (2).
5 & 6 Geo. 5 : c. 61 -	Government of India Act.	Ss. 72 amended, 90 applied (<i>temp.</i>).	33, ss. 1 (1) (3), 3.
c. 82 -	Post Office and Telegraph Act, 1915.	S. 1 (c) amended - -	25, ss. 3, 6 (3)-(6).
6 & 7 Geo. 5 : c. 11 -	Finance (New Duties) Act, 1916.	S. 3 (4) (5) applied - - Ss. 1, 2, new rates of entertainments duty.	29, s. 4 (3) (4). 48, ss. 5, 42 (7), sch. 4.
c. 41 -	Merchant Shipping (Salvage) Act, 1916.	Repealed - - -	43, s. 4 (3), sch.
c. 43 -	War Charities Act, 1916.	Repealed with saving ; power to extend objects of charities within Act.	31, ss. 6, 10 (3), 14 (3).

Session and Chapter.	Short Title or Subject.	How affected.	Chapter.
7 & 8 Geo. 5 : — - -	Air Force Act -	Ss. 187c substituted, 43, 68 (2) (h) amended. Applied, ss. 41 (2A) added, 57 (1) (2) amended (<i>temp.</i>)	18, ss. 3 (1), 5. 21, ss. 2-7, sch.
c. 64 - -	Representation of the People Act, 1918.	Sch. 1 Rule 28 suspended (<i>temp.</i>).	[4 & 5 Geo. 6] 3, s. 1, sch.
8 & 9 Geo. 5 : c. 32 - -	Trade Boards Act, 1918.	S. 12 applied - - - -	7, ss. 1 (2), 4 (3).
c. 40 - -	Income Tax Act, 1918.	Tax increased and enactments applied; s. 33, rule 6 (2) of Rules applic. to Cases I and II of sch. D, rule 3 of Case III of sch. D, rules 1 and 2 of Rules applic. to case V of sch. D amended; ss. 37-8 and Case VI of sch. D applied; ss. 46 (1), 211 (2), rules 19 and 21 of General Rules, and Case VI of sch. D extended; rule 4 of No. VII of sch. A, rules 1 and 4 of No. VIII of sch. A, and rule 2 para. (d) of General Rules applic. to sch. C excluded. Tax increased and enactments applied; ss. 32, 211 (2) amended, power to modify (by regs.) arrangements for assessing and collecting tax under sch. E, case VI of sch. D applied, s. 33 and Rule 8 of No. V of sch. A saved.	29, ss. 11, 14 (1), 15 (1), 16 (1), 17 (2)-(4), 19, 21 (1) (3)-(5), 22, 24 (5) (6), 60. 48, ss. 6, 9 (1) (2), 10-1, 12 (2), sch. 5 para. 3.
9 & 10 Geo. 5 : c. 9 - -	Intestate Husband's Estate (Scotland) Act, 1919.	Extended - - - -	42, s. 5.
c. 12 - -	War Charities (Scotland) Act, 1919.	Repealed with saving, &c.	31, ss. 6, 14 (3).
c. 32 - -	Finance Act, 1919-	Ss. 29 proviso repealed, 8 applied.	48, ss. 4 (1) (super- seding c. 29, s. 3 (1)), 17 (1) (3), 42 (8), sch. ro.
c. 57 - -	Acquisition of Land (Assessment of Compensation) Act, 1919.	Applied (<i>temp.</i>). - -	14, ss. 16 (3), 22 (4), 30 (1) (c).
10 & 11 Geo. 5 : c. 18 - -	Finance Act, 1920	Sch. 2 para. 5 amended - Sch. 1 Part I substituted, sch. 2 para. 4 (a) (iii) added, s. 13, sch. 2 para. 5 (d) excluded, ss. 3 (1) (2), 21 amended.	6. 29, ss. 2, 8 (1) (5) (7), 9 (1) (3), 10, 24, sch. 2.
c. 40 - -	Post Office and Telegraph Act, 1920.	S. 2 (1) excluded - -	25, ss. 3, 4, 5 (2) (a) (10), 6 (3)- (6).

Session and Chapter.	Short Title or Subject.	How affected.	Chapter.
10 & 11 Geo. 5: c. 49 - -	Blind Persons Act, 1920.	S. 3 saved - - -	31, s. 14 (3).
c. 67 - -	Government of Ireland Act, 1920.	Excluded - - -	10, ss. 11-2. 19, ss. 11, 12 (2). 26, ss. 2, 3 (2). 31, ss. 13, 14 (2). 38, ss. 2, 3 (2). 48, ss. 39 (2), 41 (1).
c. 72 - -	Roads Act, 1920 -	S. 22 (1) extended - -	29, s. 8 (3) (7). (<i>temp.</i>).
11 & 12 Geo. 5: c. 47 - -	Safeguarding of Industries Act, 1921.	Allowance of drawback under Part I; s. 12 (1) restricted.	29, s. 7.
12 & 13 Geo. 5: c. 17 - -	Finance Act, 1922	S. 21 applied, &c. - -	29, s. 58 (1).
c. 37 - -	Naval Discipline Act, 1922.	S. 6 (1) amended - -	5, s. 16 (2).
13 & 14 Geo. 5: c. 8 - -	Industrial Assurance Act, 1923.	Emergency protection of policy from forfeiture, &c. notice under s. 23 restricted.	10.
c. 9 - -	Agricultural Holdings Act, 1923.	Excluded (<i>temp.</i>) - -	14, ss. 26, 30 (1) (c).
c. 14 - -	Finance Act, 1923	Ss. 3, 8 excluded (<i>temp.</i>) - S. 16 (1) applied, (2) amended.	50, s. 1 (2). 29, ss. 21, 34 (4).
14 & 15 Geo. 5: c. 21 - -	Finance Act, 1924	Ss. 38 extended (<i>temp.</i>), 33 applied.	29, ss. 20 (1) (a) (3) (4), 64.
c. 24 - -	Isle of Man (Customs) Act, 1924.	S. 4 continued - - -	49, s. 8.
c. 37 - -	Agricultural Wages (Regulation) Act, 1924.	Amended (national minimum wage, &c.), ss. 2 (6), 5 extended, 3 restricted.	17.
15 & 16 Geo. 5: c. 20 - -	Law of Property Act, 1925.	Ss. 197 restricted, 97, 199 applied. S. 146 (4) restricted - -	34, ss. 1 (1) (b), 2 (3), 5 (2). 37, s. 1 (4).
c. 22 - -	Land Charges Act, 1925.	Extended (Middlesex) - -	34, ss. 2, 3 (2), 5 (1).
c. 36 - -	Finance Act, 1925	Ss. 22 proviso repealed, 15 (2) amended.	48, ss. 8 (2), 42 (8), sch. 10.
c. 49 - -	Supreme Court of Judicature (Consolidation) Act, 1925.	S. 219 (4) repealed - - S. 168 extended - - -	28, s. 4. 42, s. 6.
c. 56 - -	Isle of Man (Customs) Act, 1925.	Ss. 5, 7 continued - - -	49, s. 8.
c. 84 - -	Workmen's Compensation Act, 1925.	Supplementary allowances provided, ss. 7 (3), 13, 28 restricted, 47 extended. Ss. 7 (priority) extended, 21, 27, sch. 1 applied.	47, ss. 1, 2, 6, 8 (2) (3). xxxii, s. 8 (1).
c. 90 - -	Rating and Valuation Act, 1925.	S. 2 (4) extended to London (<i>temp.</i>).	32.
16 & 17 Geo. 5: c. 22 - -	Finance Act, 1926	S. 7 (1) extended - - -	29, s. 6.
c. 29 - -	Adoption of Children Act, 1926.	S. 11 (5) extended (S.) - -	42, ss. 2 (3), 11 (2).

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16 & 17 Geo. 5 : c. 40 - -	Indian and Colonial Divorce Jurisdiction Act, 1926.	Extended, s. 1 (1) (c) (2) substituted, (3) (iii) added, (1) (d) extended, (3) amended.	35.
c. 47 - -	Rating (Scotland) Act, 1926.	Sch. 2 applied - - -	13, ss. 17 (3), 20 (a).
17 & 18 Geo. 5 : c. 10 - -	Finance Act, 1927	S. 8 (2) (3), sch. 3 Part II repealed.	29, ss. 4, 65 (8), sch. 8.
c. 20 - -	Isle of Man (Customs) Act, 1927.	Ss. 6, 40 (2) amended -	48, ss. 3, 8 (1) (4).
c. 41 - -	Superannuation and other Trust Funds (Validation) Act, 1927.	S. 1, sch. 1 repealed -	49, ss. 3, 9, sch. 6 Part III.
18 & 19 Geo. 5 : c. 17 - -	Finance Act, 1928	S. 3 (3) saved (war service) -	26, s. 1 (4).
19 & 20 Geo. 5 : c. 23 - -	Companies Act, 1929.	Ss. 6, 23 (4) amended -	29, ss. 5, 61 (2).
c. 25 - -	Local Government (Scotland) Act, 1929.	Ss. 78, 264 (1) (a) (priorities) extended.	29, s. 54 (4).
20 & 21 Geo. 5 : c. 1 - -	Isle of Man (Customs) Act, 1929.	Ss. 78, 264— <i>see</i> - - -	47, ss. 2 (5) (b), 8 (2) (3).
c. 5 - -	Colonial Development Act, 1929.	Ss. 78, 264 extended -	xxxii, s. 8 (2) (ii) (iii).
c. 28 - -	Finance Act, 1930	S. 7 (1) (i) applied - -	13, ss. 17 (3), 20 (a).
c. 29 - -	Workmen's Compensation (Silicosis and Asbestosis) Act, 1930.	Ss. 2 repealed, 3 continued as to hop oil.	49, ss. 4, 8, 9 (3), sch. 6 Part III.
c. 42 - -	Isle of Man (Customs) Act, 1930.	Ss. 2 repealed (July 17, 1940), 1 repealed with saving (Oct. 1, 1940 : <i>see</i> S.R. & O. 1940 No. 1665).	40, s. 2.
c. 44 - -	Land Drainage Act, 1930.	Ss. 34-39 repealed (except as to deaths before June 17, 1940), 12 (4), 48 excluded, 12 (3) applied.	29, ss. 20, 43 (6), 46 (5), 55 (7), 62, 65 (8), sch. 8.
21 & 22 Geo. 5 : c. 28 - -	Finance Act, 1931	S. 33 proviso repealed, sch. 2 substituted.	48, ss. 16, 42 (8), schs. 6, 10.
c. 49 - -	Finance (No. 2) Act, 1931.	Extended - - -	47, ss. 6, 8 (2) (3).
22 & 23 Geo. 5 : c. 8 - -	Import Duties Act, 1932.	S. 2, sch. repealed - -	49, ss. 2, 9, sch. 6
c. 22 - -	Army and Air Force (Annual) Act, 1932.	Ss. 35, 50 (2), 55 and powers under s. 6 (1) extended.	14, ss. 14 (4) (a), 16 (4), 20, 22 (3).
		Ss. 24 (2), 31 (5) excluded, 75 extended.	50, ss. 2 (10) (12), 3.
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		S. 22 extended - - -	29, s. 60 (1).
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c. 41 - -	Isle of Man (Customs) (No. 2) Act, 1932.	Ss. 8 repealed, 9 continued	49, ss. 1, 8, 9 (3), sch. 6 Part II.
23 & 24 Geo. 5 : c. 6 - -	Visiting Forces (British Commonwealth) Act, 1933.	S. 7 (2) repealed as to Australia and New Zealand. Ss. 1 (2)-(5), 2, 3, 5 (1) (3), 6 applicable (<i>temp.</i>).	18, s. 3 (2). 51, ss. 1 (3), 4 (1), 5 (2). [4 & 5 Geo. 6] 5.
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TO THE

PUBLIC GENERAL ACTS

AND

CHURCH ASSEMBLY MEASURES

OF 1940.

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