INCOME TAX.

Whereas it has become necessary to renew the list of persons to supply vacancies amongst the Commissioners appointed to act in the division of Aylesford East, in the County of Kent, as Commissioners for the General Purposes of the Acts of Parliament relating to Income Tax: Now we, two of the Commissioners of Inland Revenue, in pursuance of the powers vested in us in that behalf, do hereby convene a Meeting of the Land Tax Commissioners having jurisdiction with re-gard to Land Tax within the division aforesaid being respectively qualified to act as such Commissioners, to be holden at the Town Hall. Maidstone, on Friday, the 5th day of June, 1931, at 10.30 o'clock in the forenoon, for the purpose of choosing fit and proper persons to be Commissioners to supply vacancies amongst the Commissioners for the general purposes of the aforesaid Acts for the division of Aylesford East aforesaid.

> G. B. Canny. C. Gordon Spry.

Inland Revenue, Somerset House, London. 11th April, 1931.

ST. HELENS CANAL.

In the Matter of the Railway and Canal Traffic Act, 1888, and of an application made by the Corporation of St. Helens for a Warrant authorising the abandonment of certain portions of the St. Helens Canal.

WARRANT OF ABANDONMENT.

WW HEREAS by Section 45 (1) of the Railway and Canal Traffic Act, 1888, it is enacted that where, on the application of any local authority it appears to the Board of Trade that any canal or part of a canal has for at least three years previously to the making of the application been disused for navigation, the Board of Trade may by a Warrant signed by their Secretary authorise the abandonment by the existing proprietors of such derelict canal.

And whereas it is enacted by Section 3 of the Regulation of Railways Act, 1873, as applicable to the said Section 45 of the Railway and Canal Traffic Act, 1888, pursuant to Sections 1 and 55 of that Act that the term "canal" includes any navigation which has been made under or upon which tolls may be levied by authority of Parliament and also the wharves and landing places of and belonging to such canal or navigation and used for the purposes of public traffic.

And whereas by Section 2 (1) of the Ministry of Transport Act, 1919, and the Ministry of Transport (Board of Trade Exception of Powers) Order, 1919, the powers of the Board of Trade in relation to canal undertakings were transferred to the Minister of Transport.

And whereas by a public Act of Parliament, 28 George 2, Cap. 8, certain persons were appointed Undertakers and empowered to make and maintain and use the River or Brook called Sankey Brook and the three several branches thereof "navigable portable and passable for Boats Flats and other Vessels" from the River Mersey below Sankey Bridges up to Boardman's Stone Bridge on the South Branch to Gerard's Bridge on the Middle Branch thereof and to Penny Bridge on the North Branch thereof, all in the County Palatine of Lancaster.

And whereas by a Public Act of Parliament, 2 George 3, Cap. 56, in order to render more effectual the navigation of the Sankey Brook the Surviving Undertakers appointed by the above-mentioned Act of Parliament 28 George 2, Cap. 8, were empowered to make and complete a cut or canal from a distance of two hundred and fifty yards from the lock called Sankey Lock on the Sankey Brook to join and communicate with the River Mersey at Fidler's Ferry.

And whereas the Sankey Brook Navigation and the Canal connected therewith were accordingly completed and the Undertakers incorporated by the name of the Company of Proprietors of the Sankey Brook Navigation by virtue of the Sankey Brook Navigation Consolidation and Amendment Act, 1830 (11 George IV, Cap. 50) by which Act the Company were empowered to make and maintain a Canal from the Sankey Brook Navigation and Canal, at or near Fidler's Ferry into and through the Townships of Penketh Cuerdley and Widness in the County of Lancaster to join and communicate with the River Mersey at Widness Wharf.

And whereas the Canal was accordingly completed and the powers of the Company of Proprietors of the Sankey Brook Navigation were vested in the St. Helens Canal and Railway Company by virtue of the Sankey Brook Navigation and St. Helens and Runcorn Gap Railway Amalgamation Act, 1845 (8 and 9 Vict. cap. 117).

And whereas the Undertaking of the St. Helens Canal and Railway Company was vested in the London and North Western Railway Company by virtue of the St. Helens Canal and Railway Transfer Act, 1864 (27 and 28 Vict. cap. 296).

And whereas under the provisions of the Railways Act, 1921, the London and North Western Railway Company now forms part of the London, Midland and Scottish Railway Company.

And whereas the Corporation of St. Helens are a local authority within the meaning and for the purposes of the said Section 45 of the Railway and Canal Traffic Act, 1888, and the said Corporation have made application to the Minister of Transport pursuant to that Section for a Warrant authorising the abandonment of the portions of the St. Helens Canal hereinafter described on the ground that the same have for at least three years previously to the making of the application been disused for navigation, and it appears to the Minister of Transport that the representations contained in such application are correct.

Now therefore in pursuance of the powers conferred upon him by Section 45 of the Railway and Canal Traffic Act, 1888, the Minister of Transport does hereby authorise the abandonment by the London, Midland and Scottish Railway Company of the undermentioned portions of the St. Helens Canal, namely, so much of the said canal in the Urban Districts of