

SAORSTAT EIREANN.

BILLE AIRGID, 1923.

FINANCE BILL, 1923.

Mar do leasúidh ar Thuarasgabháin.

As amended on Report.

ARRANGEMENT OF SECTIONS.

Section.

1. Income tax and super-tax for 1923-24.
2. Adjustment of super-tax in certain cases.
3. Exemption of interest on saving certificates from income tax.
4. Income tax to be charged on British Government Stock issued free of tax.
5. Amendment of Section 187 of Income Tax Act, 1918.
6. Duty of employer in relation to tax payable by his employees.
7. Recovery of income tax.
8. Certain interest, dividends and annuities may be charged under Schedule D.
9. Exemption of Income of Charities.
10. Tax on Income from foreign dividends.
11. Assessment and charging of income tax in relation to public offices.
12. Adaptations of certain Acts.
13. Duty on tea.
14. Continuance of certain Customs duties.
15. Continuance of taxes and duties in First Schedule.
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17. Adaptation of Section 38 of Stamp Duties (Ireland) Act, 1842.
18. Adaptation of enactments relating to bonds.
19. Amendment of Section 38 of Stamps Act, 1891.
20. Amendment of Adaptation of Enactments Act, 1922.
21. Issue of securities with exemption from taxation.
22. Short title and date of commencement.

SCHEDULE.

Duties and taxes.

Uimh. 20 de '23.

No. 20 of '23.

SAORSTÁT EIREANN.

BILLE AIRGID, 1923.
FINANCE BILL, 1923.

BILL

entitled

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AN ACT TO CHARGE AND IMPOSE CERTAIN DUTIES OF CUSTOMS AND INLAND REVENUE, INCLUDING EXCISE, TO AMEND THE LAW RELATING TO CUSTOMS AND INLAND REVENUE, INCLUDING EXCISE, AND TO MAKE FURTHER PROVISIONS IN CONNECTION WITH FINANCE. 10

BE IT ENACTED BY THE OIREACHTAS OF SAORSTÁT EIREANN AS FOLLOWS:—

Income tax and Super-tax for 1923-24.

1.—(1) Income tax shall be charged for the year beginning on the 6th day of April, 1923, at the rate of five shillings in the pound, and super-tax shall be charged for that year at the same rates as those at which it was charged for the year beginning on the 6th day of April, 1922, under the law then in force in Saorstát Eireann or in the area now comprised therein. 15

(2) The several statutory and other provisions which were in force in Saorstát Eireann or in the area now comprised therein during the year beginning on the 6th day of April, 1922, in relation to income tax and super-tax shall, subject to the adaptations and modifications made or to be made in such provisions by or under the Adaptation of Enactments Act, 1922 (No. 2 of 1922), and subject to the provisions of the Double Taxation (Relief) Act, 1923 (No. 8 of 1923), and subject to the provisions of this Act, have effect in relation to the income tax and super-tax to be charged as aforesaid for the year beginning on the 6th day of April, 1923. 20 25 30

(3) The annual value of any property which has been adopted for the purpose of income tax under Schedules A and B for the year beginning on the 6th day of April, 1922, shall, subject to the provisions of this Act, be taken as the annual value of that property for the same purpose for the year beginning on the 6th day of April, 1923. 35

Adjustment of Super-tax in certain cases.

2.—(1) Notwithstanding anything contained in section 5 of the Income Tax Act, 1918, the Special Commissioners may, on application made by any person chargeable with super-tax for the year beginning on the 6th day of April, 1923, make such an adjustment, by repayment of tax or otherwise, as will reduce the amount of super-tax payable by that person for that year to the amount which would have been payable if the provisions of this Act had had the force of law during the year beginning on the 6th day of April, 1922, and the adaptations of the Income Tax Acts made by the Adaptation of Enactments Act, 1922 (No. 2 of 1922), or by any Order made or hereafter to be made by the Executive Council under the provisions of that Act, had had full force and effect with reference to income tax for the year beginning on the 6th day of April, 1922. 40 45 50

(2) The provisions of the Income Tax Acts relating to the statement of a case on a point of law shall apply to applications for adjustment of super-tax under this section.

Exemption of interest on savings certificates from Income tax.

3.—If the Minister for Finance shall issue any savings certificate under which the purchaser, by virtue of an immediate payment of a specified sum, becomes entitled after a specified period to receive a larger sum consisting of the said sum originally paid and accumulated interest thereon, such accumulated interest shall not be liable to income tax so long as the amount of such certificates held by the person who is for the time being the holder of the certificate does not exceed the amount which such person is for the time being authorised to hold under regulations made by the Minister for Finance. 55 60

4 —Notwithstanding any provision contained in any Act of the Parliament of the late United Kingdom of Great Britain and Ireland, the interest on all securities issued by the Government of the United Kingdom aforesaid subject to the condition that the interest thereon should be exempt from income tax, shall be liable to the income tax for the time being charged in Saorstát Eireann, but subject to any arrangement for relief which may for the time being exist with the Government of Great Britain under or by virtue of the Double Taxation (Relief) Act, 1923 (No. 8 of 1923), or otherwise.

Income tax to be charged on British Government Stock issued free of tax.

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5.—(1) In sub-section 1 of Section 187 of the Income Tax Act, 1918, the expression "purchase annuity" shall mean the first or original annuity payable before any redemption or statutory reduction.

Amendment of Section 187 of Income Tax Act 1918.

(2) In sub-section 1 of Section 187 of the Income Tax Act, 1918, the words "the respective surveys and valuations from time to time in force for the purposes of poor rates" shall not apply to the annual value of concerns contained in No. III. of Schedule A, and such concerns shall, for the purposes of Schedule A, be assessed and charged under Schedule D in accordance with the rules applicable to Schedule D so far as the same are not inconsistent with the rules of the said No. III. of Schedule A.

6.—(1) Where any employed person has omitted to make payment of any income tax under Schedule D or E due and payable by him for any year, the Revenue Commissioners may give notice to the employer of such person at any time after a period of three months has elapsed since such income tax became due and payable, requiring such employer to deduct the amount of income tax so in arrear from any remuneration payable by him to such employed person.

Duty of employer in relation to tax payable by his employees.

(2) On receipt of such notice the employer shall deduct such sum or sums, not exceeding in the aggregate the total amount of income tax so in arrear, at such times, and in such manner, as the Revenue Commissioners may direct and shall forthwith pay over the amounts so deducted to the Accountant General of Revenue.

(3) If any employer refuses or neglects to pay over to the Accountant General of Revenue any such sum or sums within the time specified in such notice, such employer shall be liable to pay such sum or sums as if the same had been duly assessed upon him, and proceedings for the recovery thereof may be taken in any manner prescribed by the Income Tax Act, 1918, including the issue by the Special Commissioners of their warrant to the Collector in whose Collection the business premises or property of the said employer are situated, requiring him to distrain the said employer by his goods and chattels, and failure on the part of the employer to deduct any such sum or sums from the employed person shall not be any bar to the recovery of such sum or sums by proceedings or distraint.

(4) Any employer who neglects or refuses to comply with the provisions of this section shall be liable to the penalty imposed by Section 107 of the Income Tax Act, 1918, upon a person who neglects or refuses to deliver a list, declaration or statement, and such penalty shall be recoverable without prejudice to any other remedy provided by the Income Tax Act, 1918, or this Act.

(5) Where the employer is a body of persons the provisions of sub-sections 2 and 4 of section 105 and the whole of section 106 of the Income Tax Act, 1918, shall apply in relation to anything required to be done under this Act.

(6) Nothing in this section shall affect the provisions of Rule 11, Schedule E, of the Income Tax Act, 1918, or of Rule 7, Schedule E, of the same Act, as amended by Section 18 (3) of the Finance Act, 1922.

(7) An employer who pays over to the Accountant General or to the Collector in whose Collection his business premises or

property are situated, any such sum of income tax as is required by any such notice from the Revenue Commissioners as aforesaid, shall be acquitted and discharged of so much money as is represented by such payment as if that sum of money had actually been paid as remuneration to the employed person.

Recovery of
Income tax.

7.—(1) Whenever any person (in this section called a "defaulter") makes default in paying any sum which may be levied upon him in respect of income tax, and notwithstanding (in the case of a Schedule A assessment) that the defaulter is not named in the assessment of the tax, the Collector by whom the sum so in default is collectable may issue a certificate to the Under-Sheriff of the County in which the defaulter resides or has a place of business or (when the tax in default is charged on lands or tenements) in which the lands and tenements are situate, certifying the amount of the sum so in default and the person upon whom the same is leviable and the lands and tenements (if any) on which the sum is charged.

(2) Immediately upon receipt of any such certificate as is mentioned in the foregoing sub-section, the Under-Sheriff shall proceed to levy the sum therein certified to be in default by seizing all or any of the goods, animals and other chattels within his bailiwick belonging to the defaulter and (when the tax in default is charged on lands or tenements) all or any goods, animals and other chattels which may be found on such lands or tenements, and for such purposes the Under-Sheriff shall (in addition to the rights, powers and duties conferred on him by this section) have all such rights, powers and duties as are for the time being vested in him by law in relation to the execution of a writ of *fiery facias* so far as the same are not inconsistent with the additional rights, powers and duties conferred on him by this section.

(3) It shall be the duty of the bailiff or other person employed by an Under-Sheriff to levy execution under any such certificate as is mentioned in this section, immediately upon entry and before seizure, to produce on demand to the defaulter or other the person in apparent possession of the lands and premises upon which such bailiff or other person shall enter, the warrant of this authority from the Under-Sheriff, and on the like demand to deliver a true copy thereof to the defaulter or other person in such apparent possession as aforesaid.

(4) It shall be the duty of every Under-Sheriff under whose authority execution shall be levied upon goods, animals, or other chattels under any such certificate as aforesaid to cause an itemised inventory of the chattels seized to be made out within forty-eight hours of seizure and, if practicable, before any removal, to cause to be furnished to the defaulter or other the person in apparent possession of such chattels a duplicate of such inventory signed by the Under-Sheriff or by a person acting on his behalf.

(5) It shall be lawful for any Under-Sheriff who shall take any goods, animals or other chattels in execution under any such certificate as aforesaid to sell by public auction such goods, animals or other chattels at any time after the expiration of a period of twenty-four hours after he shall have taken the same in execution, but so that he shall not allow any unreasonable delay to occur, and it shall not be necessary for the Under-Sheriff to publish or announce that any such sale is a sale by an Under-Sheriff or is a sale of goods, animals or chattels taken in execution.

(6) Any Under-Sheriff who shall have taken goods, animals or other chattels in execution under any such certificate as aforesaid may sell such goods, animals and chattels by public auction at such place or places, whether within or outside his bailiwick, and whether within or outside the territorial boundaries of Saorstát Eireann in which in his opinion such goods, animals and chattels can be sold to the best advantage, and may remove such goods, animals and chattels or any of them or cause same to be removed from the place where same were seized to such place or places of sale.

(7) All goods, animals and other chattels taken in execution by any Under-Sheriff under any such certificate as aforesaid may, pending the sale thereof, be impounded, stored and kept by the Under-Sheriff in such place or places whether within or outside his bailiwick and whether within or outside the territorial boundaries of Saorstát Eireann as he shall think fit, and notwithstanding that such place or places is or are not appointed or authorised by law to be used as pounds.

(8) Wherever any goods, animals or other chattels shall be removed under this section by or by order of the Under-Sheriff to any place outside his bailiwick, the Under-Sheriff shall in addition to the amount of the tax stated in the certificate under which such goods, animals and chattels were seized and of all other charges leviable under or by virtue of this section, levy for the amount of all costs incurred by him—

(a) in or about the removal of such goods, animals and chattels from the places at which they were seized to every place (including the place of sale) to which such goods, animals and chattels are removed before the sale thereof;

(b) in or about the storing, impounding and preservation of such goods, animals and chattels (including the feeding and watering of such animals) between the time of seizure and the time of sale;

(c) in or about the sale and any attempted sale of such goods, animals or chattels other than a sale or attempted sale within the bailiwick of the Under-Sheriff.

All such costs and expenses as are mentioned in this sub-section may be deducted by the Under-Sheriff from the proceeds of the sale of the goods, animals and chattels as a first charge thereon.

(9) The Under-Sheriff shall be sole judge of the place or places at which any goods, animals or other chattels taken in execution by him can be sold to the best advantage and no action shall lie against any Under-Sheriff on account of his having sold any such goods, animals or chattels as aforesaid outside his bailiwick.

(10) Every person who after the passing of this Act shall in good faith purchase at a sale held by or under the authority of an Under-Sheriff any goods, animals or other chattels taken in execution by such Under-Sheriff under any such certificate as aforesaid, shall acquire a good title valid against all persons to the goods, animals and chattels so purchased notwithstanding any invalidity or irregularity in or about the seizure or sale of such goods, animals or chattels, and whether he knows or ought or could have known or is affected with any kind of notice that the sale is a sale by or under the authority of an Under-Sheriff or not.

(11) The power and authority of an Under-Sheriff to sell any goods, animals or other chattels taken in execution by him under any such certificate as aforesaid shall not be prejudiced or affected by reason of such goods, animals or chattels having been out of the custody of the Under-Sheriff or by reason of his custody thereof having been by any means interrupted at any time or times between the time of the seizure and the time of the actual sale of such goods, animals or chattels.

(12) No action shall lie against an Under-Sheriff for or on account of his having entered or broken into any lands, house, close or other premises for the purpose of taking into execution under any such certificate as aforesaid any goods, animals or other chattels which were or might be on or in such lands, house, close or premises, or for or on account of any injury occasioned to such lands, house or premises by or in the course of such entry or breaking in: Provided Always that before breaking into any dwelling house or other building the Under-Sheriff shall have made reasonable efforts to enter peaceably and without violence: Provided also that in any case where the Under-Sheriff shall break and enter the premises of a person other than the defaulter named in the certificate, he shall either have found some goods,

animals or other chattels of the defaulter therein or thereon or shall have had reasonable grounds for believing that there were some such goods, animals or chattels therein or thereon.

(13) No action shall lie against, and no penalty shall be incurred by, any Under-Sheriff in the absence of fraud, malice or gross negligence, for or on account of his having seized or sold under any such certificate as aforesaid more or less goods, animals or other chattels than would or might be sufficient or meet the full amount of the tax stated in such certificate and all fees, charges and expenses leviable under or by virtue of such certificate. 5 10

(14) Sub-sections (3) to (13) inclusive of this Section shall only apply to any such certificate as aforesaid which relates to Income Tax for the year beginning on the 6th day of April, 1923, or any previous year.

Certain interest, dividends and annuities, may be charged under Schedule D.

8.—(1) Where any interest, dividends, annuities or shares of annuities to which this section applies or the profits attached to any such interest, dividends or annuities fall to be charged under the Rules of Schedule C of the Income Tax Act, 1918, but are in fact not assessed for any year under that Schedule, such interest, dividends, annuities, shares of annuities or profits may be charged and assessed on and shall be payable by the person entitled to receive such interest, dividends, or other annual payments for that year under the appropriate Case of Schedule D. 15 20

(2) This section applies to all interest, dividends, annuities and shares of annuities payable out of any public revenue of Saorstát Éireann or out of any public revenue of Great Britain or of Northern Ireland or of Great Britain and Northern Ireland. 25

Exemption of Income of Charities

9.—Exemption shall be granted from tax for the year beginning on the 6th day of April, 1923, under Schedule C of the Income Tax Act, 1918, in respect of any interest, annuities, dividends or shares of annuities, and from tax for the same year under Schedule D of the same Act in respect of any yearly interest or other annual payment, forming part of the income of any body of persons or trust established in Great Britain or Northern Ireland before the 6th day of April, 1923, for charitable purposes only, or which, according to the rules or regulations established by Act of the Parliament of the late United Kingdom of Great Britain and Ireland, charter, decree, deed of trust, or will, are applicable to charitable purposes only, and so far as the same are applied to charitable purposes only, provided such interest, annuities, dividends, shares of annuities, yearly interest or other annual payment belonged to such body of persons or trust, or was subject to such rules and regulations on the 5th day of April, 1923, or arises from investments or other property which on the 5th day of April, 1923, was held by or belonged to such body of persons or trust or was subject to such rules or regulations. 30 35 40 45

Tax on Income from foreign dividends.

10.—(1) When any interest, dividends, or other annual payments payable out of any Public Revenue other than that of Saorstát Éireann, or in respect of the stocks, funds, shares or securities of any foreign company, society, adventure or concern, are intrusted to any person in Saorstát Éireann for payment to any person in Saorstát Éireann, the Revenue Commissioners shall have power to relieve the person so intrusted with payment from the obligation to pay the tax thereon imposed on him by No. 1 of the General Rules applicable to Schedule C, and by No. 7 of the Miscellaneous Rules applicable to Schedule D of the Income Tax Act, 1918. 50 55

(2) When granting the relief aforesaid the Revenue Commissioners shall have power to prescribe any conditions which may appear to them to be necessary to ensure the assessment and payment of any tax assessable and payable in respect of such interest, dividends or other annual payments, under the provisions of the Income Tax Act, 1918, and the Acts continuing and amending the same. 60

(3) A letter signed by the Secretary or Assistant Secretary of the Revenue Commissioners, or the publication of a notice to that effect in the *Iris Oifigiúil*, stating that the Revenue Commissioners have exercised all or any of the powers hereby conferred on them, shall be sufficient evidence that they have done so. 65

(4) When, under the powers conferred on the Revenue Commissioners by this section, the person intrusted with the payment of the interest, dividends, or other annual payments, is relieved from payment of the tax thereon, the said tax shall be assessable and chargeable, under the appropriate case of Schedule D, on, and shall be payable by the person entitled to receive such interest, dividends, or other annual payments.

(5) There shall be added to Rule 1 of the Rules as to interest, dividends, and other annual payments, with the payment of which persons other than the Bank of England, the Bank of Ireland, and the National Debt Commissioners are intrusted under Schedule C of the Income Tax Act, 1918, the following words:—

“ The aforesaid accounts shall distinguish the separate accounts of each of the persons entitled to receive such dividends, and state the name and address of each of such persons, and give particulars of the amounts payable and of the public revenue out of which each separate amount is payable.”

(6) Rule 7 of the Miscellaneous Rules applicable to Schedule D of the Income Tax Act, 1918, shall at all times hereafter be read as if at the time of the enactment of the said Rule 7 the addition made by the foregoing sub-section had been made to Rule 1 of the Rules as to interest, dividends, or other annual payments, with payment of which persons other than the Bank of England, the Bank of Ireland, and the National Debt Commissioners are intrusted.

11.—(1) The powers and duties of assessing and charging income tax in relation to offices and employments of profit in either House of the Oireachtas or in any Court or public department or office heretofore exercised and performed by commissioners specially appointed under section 69 of the Income Tax Act, 1918, shall, save as is hereinafter authorised, henceforth be exercised and performed by the Commissioners for the special purposes of the Income Tax Acts (hereinafter referred to as “ Special Commissioners ”) and every mention or reference contained in any statute of or to Commissioners specially appointed under the said section 69 shall be construed and take effect as a mention of or reference to the Special Commissioners.

Assessment and charging of Income tax in relation to public offices.

(2) The powers and duties in relation to income tax heretofore exercised and performed by assessors in any court or office for which Commissioners were specially appointed under section 69 of the Income Tax Act, 1918, shall, save as is hereinafter authorised henceforth be exercised and performed by an Inspector of Taxes or other officer appointed for the purpose by the Revenue Commissioners, and every mention or reference contained in any statute of or to the assessors aforesaid shall be construed and take effect as a mention of or reference to the Inspector of Taxes or other officer so appointed as aforesaid.

(3) If the Minister for Finance shall determine that, by reason of special circumstances existing in any particular public office, it is not expedient that the powers and duties mentioned in the foregoing sub-sections or any one or more of such powers and duties should be exercised and performed in relation to that office by the officers to whom the same are hereinbefore transferred, the Revenue Commissioners shall appoint such officers or persons as shall be approved of by the Minister for Finance to exercise such powers and duties in relation to that office.

(4) Sections 69 and 117 of the Income Tax Act, 1918, so far as the same are inconsistent with the provisions of this section shall cease to have effect.

12.—(1) Section 27 of the Finance Act, 1920, and Section 28 of the Finance Act, 1921 (which relate to relief in the United Kingdom from Dominion Income Tax), shall be construed and take effect as if

Adaptations of certain Acts.

(a) the words " Saorstát Eireann " were substituted for the words " United Kingdom " wherever those words occur in either of the said sections, and

(b) the words " Great Britain and Northern Ireland " were substituted for the word " Dominion " wherever that word occurs in either of the said sections. 5-

(2) The said section 27 of the Finance Act, 1920, and section 28 of the Finance Act, 1921, as adapted by the foregoing subsection shall have effect subject to the provisions of any Order already made or hereafter to be made by the Governor-General of the Irish Free State on the advice of the Executive Council of Saorstát Eireann under the Double Taxation (Relief) Act, 1923 (No. 8 of 1923), and in the event of any conflict between the provisions of the said sections 27 and 28 or either of them and the provisions of any such Order as aforesaid, the provisions of such Order shall prevail. 10 15

(3) In the application to Saorstát Eireann of any Act of the Parliament of the late United Kingdom of Great Britain and Ireland which relates to income tax or to which the Income Tax Acts are applied, the expressions " foreign," " foreign state " and " abroad " shall respectively be construed as including all places outside Saorstát Eireann or outside the area which is now comprised in Saorstát Eireann as the case may require. 20

(4) There shall be added to paragraph (a) of Clause 1 of Schedule D of the Income Tax Act, 1918, the following subparagraph : 25

" (iv.) to any person, whether a citizen of Saorstát Eireann or not, although not resident in Saorstát Eireann, from the sale of any goods, wares, or merchandise, manufactured or partly manufactured by such person in Saorstát Eireann." 30

(5) For the purpose of computing the average mentioned in Rules 1 and 2 of the Rules applicable to Case 5 in Schedule D of the Income Tax Act, 1918, Great Britain and Northern Ireland shall be deemed to have been outside Saorstát Eireann during the whole of the three years included in such average. 35

(6) Rule 2 of the Rules applicable to Case IV. and Rule 3 of the Rules applicable to Case V. in Schedule D of the Income Tax Act, 1918, shall be construed and take effect as if the expression " citizen of Saorstát Eireann " was substituted for the expression " British subject." 40

(7) Rule 7 of the General Rules of Schedules A, B, C, D, and E of the Income Tax Act, 1918, shall be construed and take effect as if

(a) the expression " citizen of Saorstát Eireann " was substituted for the expression " British subject," and 45

(b) the words " Saorstát Eireann " were substituted for the words " British, Indian, Dominion or Colonial."

Duty on tea.

13.—(1) The customs duty at the rate of eightpence the pound as now payable on tea imported into Saorstát Eireann shall continue to be charged, levied and paid on all tea imported into Saorstát Eireann until the 1st day of August, 1924. 50

(2) The provisions of Section 8 of the Finance Act, 1919, shall apply to the duty mentioned in this section with the substitution of the expression " Saorstát Eireann " for the expression " Great Britain and Ireland." 55

Continuance of certain Customs duties.

14.—(1) The additional duties on dried fruits which were first imposed by section 8 of the Finance (No. 2) Act, 1915, and are now payable in Saorstát Eireann, shall continue to be charged, levied and paid up to the 1st day of August, 1924.

(2) The new import duties which were first imposed by section 12 of the Finance (No. 2) Act, 1915, and are now payable in Saorstát Eireann, shall continue to be charged, levied and paid up to the 1st day of May, 1924. 60

(3) The provisions of section 8 of the Finance Act, 1919, shall apply to the duties mentioned in this section with the substitution of the expression " Saorstát Eireann " for the expression " Great Britain and Ireland." 65

15.—(1) The several taxes and duties specified in the Schedule to this Act shall, until the Oireachtas shall enact to the contrary, and subject to the existing statutory provisions as to drawbacks, repayments and allowances, continue to be charged, levied, raised, imposed and paid in Saorstát Eireann.

Continuance of taxes and duties in First Schedule.

(2) During the period commencing on the date of the passing of this Act, and ending on the 30th April, 1924, Chloroform and Sulphuric Ether may be delivered to any public hospital using the same for Medical or Surgical purposes without payment of duty in such cases as the Revenue Commissioners may approve, and subject to such conditions as to proof security and otherwise as the Revenue Commissioners may impose for the purpose of protecting the Revenue.

(3) The several statutory and other provisions which were in force on the 31st day of March, 1923, in Saorstát Eireann in relation to the said taxes and duties respectively shall, subject to the adaptations and modifications already made or hereafter to be made in such provisions by or under the Adaptation of Enactments Act, 1922 (No. 2 of 1922), apply to the taxes and duties aforesaid until the Oireachtas shall enact to the contrary.

(4) The provisions of section 8 of the Finance Act, 1919, shall continue to apply to such of the taxes and duties mentioned in this section as the same applied to on the 31st day of March, 1923, but with the substitution in that section of the expression "Saorstát Eireann" for the expression "Great Britain and Ireland."

16.—All proceedings for the recovery of any tax or duty now under the care and management of the Revenue Commissioners, or any fine, penalty or forfeiture incurred in connection with any such tax or duty shall (unless the same are authorised by law to be taken at the suit of the Revenue Commissioners or of one of their officers or of an Officer of the Peace) be taken at the suit of the Attorney-General of Saorstát Eireann.

Recovery of taxes and duties under the care of Revenue Commissioners.

17.—(1) Section 3 of the Adaptation of Enactments Act, 1922 (No. 2 of 1922) (which relates to the meaning of the name "Ireland" in British Statutes) shall not apply to section 38 of the Stamp Duties (Ireland) Act, 1842 (which exempts legacies to charities in Ireland from legacy duty).

Adaptation of section 38 of Stamp Duties (Ireland) Act, 1842.

(2) The said section 38 of the Stamp Duties (Ireland) Act, 1842, shall be construed and take effect as if

(a) The words "Saorstát Eireann" were substituted for the word "Ireland" where that word firstly occurs in the said section 38; and

(b) the words "Saorstát Eireann or Northern Ireland" were substituted for the word "Ireland" where that word secondly and thirdly occurs in the said section 38.

(3) This section shall continue in force for so long only as the Minister for Finance is satisfied that by the law in force in Northern Ireland a like exemption is given from duty in Northern Ireland as is given by the said section 38 as amended by this section from duty in Saorstát Eireann.

18.—(1) Every provision in any Act to which this section applies requiring a bond to be entered into shall be sufficiently complied with by entering into a bond with the Revenue Commissioners, and every mention or reference contained in any Act to which this section applies of or to a bond entered into, under or in pursuance of any such Act shall be construed and take effect as including a mention of or reference to a like bond entered into with the Revenue Commissioners.

Adaptation of enactments relating to bonds

(2) Every bond which has heretofore or shall hereafter be entered into under or in pursuance of any Act to which this section applies may be enforced by any proceedings or other means by or at the suit of the Revenue Commissioners of a like nature to the proceedings or other means by which a similar bond could have been enforced previous to the 6th day of December, 1922.

(3) This section shall apply to every Act of the Parliament of the late United Kingdom of Great Britain and Ireland which was on the 31st day of March, 1923, in force in Saorstát Eireann and which related to any of the taxes and duties mentioned in this Act or in the Schedule hereto or to the management of any of such taxes and duties. 5

Amendment of Section 38 of Stamp Act, 1891.

19.—An appeal shall not lie under Section 13 of the Stamp Act, 1891 (whether as originally enacted or as applied by any other enactment), on any question relating to the value of any property, and in lieu of such appeal any person dissatisfied with any decision of the Revenue Commissioners as to the value of any property for the purpose of an assessment under the said Act may appeal against such decision in the manner prescribed by Sections 33 and 34 of the Finance (1909-10) Act, 1910; and so much of Part I. of that Act as relates to appeals shall apply to an appeal under this section. 10
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Amendment of Adaptation of Enactments Act, 1922.

20.—Every Order made under the Adaptation of Enactments Act, 1922 (No. 2 of 1922), by the Executive Council of Saorstát Eireann for the purpose of modifying or adapting any British Statute (as defined by that Act) relating to any of the taxes and duties mentioned in this Act or in the Schedule hereto or to the management of any such taxes and duties, shall come into operation and take effect from the date specified in such Order notwithstanding that such date is prior to the date of the Order, and if no such date is so specified then such Order shall come into operation and take effect from the date thereof. 20
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Issue of securities with exemption from taxation.

21.—(1) Any security which the Minister for Finance has power to issue for the purpose of raising any money or loan, may be issued with a condition that neither the capital of nor the interest on such security shall be liable to any taxation in Saorstát Eireann so long as it is shown in the manner to be prescribed by the Minister for Finance that such security is in the beneficial ownership of a person or persons who is or are not ordinarily resident in Saorstát Eireann, and every security issued with such condition shall be exempt from taxation accordingly. 30
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(2) The provisions of Section 34 of the Finance Act, 1917, and of Section 42 of the Finance Act, 1918 (which provide that certain stocks and bonds issued by the British Treasury should be accepted in satisfaction of death duties), shall not apply in the case of any claim for death duties arising in Saorstát Eireann on a death occurring on or after the 1st day of April, 1924: 40

Provided that where death duties are payable in Great Britain or Northern Ireland as well as in Saorstát Eireann in respect of property passing on a death occurring before the 1st day of April, 1924, the said section 34 of the Finance Act, 1917, and section 42 of the Finance Act, 1918, shall apply only to the surplus of such stocks and securities as shall remain after application of as much of the holding as can be applied in discharge of death duties in Great Britain or Northern Ireland, and in every such case the Revenue Commissioners shall be entitled to obtain from the persons tendering the Stocks or bonds towards payment of death duties such information as will enable them to determine the amount of the surplus aforesaid. 45
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Short title and date of commencement.

22.—(1) This Act may be cited as the Finance Act, 1923. 55
(2) So much of this Act as relates to income tax or to super-tax shall be deemed to come into force on and shall take effect as from the 6th day of April, 1923, and so much of this Act as relates to any other tax or any duty shall be deemed to come into force on and shall take effect as from the 1st day of April, 1923.

SCHEDULE. 60

- The duties of Customs.
- The duties of Excise.
- The duties payable by way of Stamps, including duties payable upon or with reference to death.
- Corporation Duty. 65
- Corporation Profits Tax.
- Mineral Rights Duty.
- Motor Vehicles Duty.

Saorstát Éireann.

BILLE AIRGID, 1923.

BILLE

(Mar do leasúidh ar Thuarasgabháil)

dá ngairmtear

Acht chun diúitithe áirithe de Chustúim agus Ioncúm Dúithche, mar aon le Mál, d'éileamh agus do ghearra chun an dlí a bhaineann le Cústuim agus Ioncúim Dúithche, mar aon le Mál, do leasú agus chun tuille forálacha i dtaobh Airgid do dhéanamh.

An t-Aire um Airgead do thug isteach.

*Do hordúidh ag Dáil Éireann do chlóbhuála,
6adh Meitheamh, 1923.*

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Saorstát Éireann.

FINANCE BILL, 1923.

BILL

(As amended on Report)

entitled

An Act to charge and impose certain duties of Customs and Inland Revenue, including Excise, to amend the law relating to Customs and Inland Revenue, including Excise, and to make further provisions in connection with Finance.

Introduced by the Minister for Finance.

*Ordered by Dáil Éireann to be printed,
6th June, 1923.*

DUBLIN :
PUBLISHED BY THE STATIONERY OFFICE

To be purchased through MESSRS. EASON AND SON, LTD.
40 and 41 Lower O'Connell Street,
Dublin.

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