

# SAORSTÁT EIREANN.

## BILLE AIRGID, 1924. FINANCE BILL, 1924.

*Mar do ritheadh ag Dáil Eireann.  
As passed by Dáil Eireann.*

### ARRANGEMENT OF SECTIONS.

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# AORSTAT EIREANN

BILLE AIRGID, 1924.  
FINANCE BILL, 1924.

## BILL

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*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  
10 EXCISE, AND TO MAKE FURTHER PROVISIONS IN  
CONNECTION WITH FINANCE.

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

### PART I.

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#### INCOME TAX.

1.—(1) Income tax shall be charged for the year beginning on  
the 6th day of April, 1924, at the rate of five shillings in the  
pound, and super tax shall be charged for that year at the  
following rates:—

Income tax and  
super tax for  
1924-25.

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In respect of the first two thousand pounds  
of the income ... .. Nil.  
In respect of the excess over two thousand  
pounds,

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For every pound of the first five hun-  
dred pounds of the excess ... One shilling  
and sixpence.

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For every pound of the next five hun-  
dred pounds of the excess ... Two shillings.

For every pound of the next one  
thousand pounds of the excess ... Two shillings  
and sixpence.

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For every pound of the next one  
thousand pounds of the excess ... Three shillings.

For every pound of the next one  
thousand pounds of the excess ... Three shillings  
and sixpence.

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For every pound of the next one  
thousand pounds of the excess ... Four shillings.

For every pound of the remainder of  
the excess ... .. Four shillings  
and sixpence.

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(2) The several statutory and other provisions which were in  
force during the year beginning on the 6th day of April, 1923, in  
relation to income tax and super tax shall, subject to the pro-  
visions of this Act, have effect in relation to the income tax and  
the super tax to be charged as aforesaid, for the year beginning  
on the 6th day of April, 1924.

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2.—Where tax under Schedule A is charged in respect of a  
house or building or part of a house or building the annual value  
of which is ascertained according to the respective surveys and  
valuations from time to time in force for the purposes of poor  
rates, no allowance or deduction shall be made under para-

Allowance for  
repairs.

graph (b) of sub-rule (1) of Rule 7 of No. V. of Schedule A of the Income Tax Act, 1918, or under Section 24 of the Finance Act, 1922, unless it is proved to the satisfaction of the special-commissioners that the whole of the property in respect of which the tax is charged (in so far as it is not vacant) is *bona fide* let by the landlord or immediate lessor and that he has undertaken to bear the whole cost of repairs thereof. 5

Payment of interest on Saorstát securities without deduction of tax.

3.—(1) The Minister for Finance may direct that any securities already issued or hereafter to be issued under his authority shall be deemed to have been, or shall be, issued subject to the condition that the interest thereon shall be paid without deduction of tax. 10

(2) The interest on all securities issued, or deemed to have been issued, subject to the condition aforesaid shall be paid without deduction of tax, but all such interest shall be chargeable under Case III. of Schedule D of the Income Tax Act, 1918, and, where any funds under the control of any court or public department are invested in any such securities, the person in whose name the securities are invested shall be the person so chargeable in respect of the interest thereon. 15 20

(3) Where interest on any security is paid under this section without deduction of tax, every person to whom such interest is paid, and every person who receives such interest on behalf of a registered or inscribed holder of the security, and also every person who has acted as an intermediary in the purchase of the security, shall, on being so required by the Revenue Commissioners, furnish to them— 25

(a) the name and address of the person to whom such interest has been paid, or on whose behalf such interest has been received, and the amount of the interest so paid or received, or (as the case may require) 30

(b) the person on whose behalf such security was purchased and the amount of such security. 35

(4) There shall be added to Rule I. of Case III. of Schedule D of the Income Tax Act, 1918, the following clause, that is to say— 35

(g) interest on any securities issued under the authority of the Minister for Finance in cases where such interest is paid without deduction of tax.

Exemption of income of charities in Great Britain and Northern Ireland.

4.—Exemption shall be granted—

(a) from tax for the year beginning on the 6th day of April, 1924, under Schedule A of the Income Tax Act, 1918, in respect of the rents and profits of any lands, tenements, hereditaments, or heritages belonging to any hospital, public school, or almshouse in Great Britain or Northern Ireland, or vested in trustees in Great Britain or Northern Ireland for charitable purposes so far as the same are applied to charitable purposes only; 40 45

Provided that any assessment upon the respective properties shall not be vacated or altered, but shall be in force and levied, notwithstanding the allowance of any such exemption; 50

(b) from tax for the year beginning on the 6th day of April, 1924, 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 said Act in respect of any yearly interest or other annual payment, forming part of the income of any body of persons or trust in Great Britain or Northern Ireland for charitable purposes only, or which, according to the rules or regulations established by Act of Parliament, charter, decree, deed of trust, or will in Great Britain or Northern Ireland are applicable to charitable purposes only, and so far as the same are applied to charitable purposes only; 55 60 65

(c) from tax for the year beginning on the 6th day of April, 1924, under Schedule C of the Income Tax Act, 1918, in respect of any interest, annuities, dividends, or shares of annuities, in the names of trustees in Great Britain or Northern Ireland, and applicable solely towards the repairs of any cathedral, college, church, or chapel, or any building used solely for the purpose of divine worship, and so far as the same are applied to those purposes:

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10 Provided that this section shall only apply where the lands, tenements, hereditaments, or heritages aforesaid belonged to such hospital, public school, or almshouse, or were vested in such trustees, on the 5th day of April, 1923, or where the interest, annuities, dividends, shares of annuities, yearly interest, or other annual payments arise from investments or other property which were held by such body of persons, trust, or trustees, or were subject to such rules or regulations, on the 5th day of April, 1923.

20 **5.**—For the purposes of any assessment to income tax for any year which is made on or after, or has not become final and conclusive before, the 13th day of June, 1924, or of any deduction on account of income tax for any year, any increase of or addition to any salary, remuneration, pension, annuity, or stipend by way of war bonus, and any other like temporary increase or addition granted in order to meet the rise in the cost of living, shall be, and shall be deemed always to have been, chargeable to tax as salary, remuneration, pension, annuity, or stipend, as the case may be, and not as perquisites.

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Method of charging cost of living bonus.

30 **6.**—(1) If any person who has been assessed and charged to tax for any of the years ending on the 5th day of April, 1924, the 5th day of April, 1925, and the 5th day of April, 1926, respectively in respect of income arising from stocks, shares, or rents in Great Britain or Northern Ireland under the rules applicable to Case V. of Schedule D of the Income Tax Act, 1918, as amended by section 12 of the Finance Act, 1923 (No. 21 of 1923), claims and proves to the satisfaction of the Revenue Commissioners in the manner provided by this section that the total amount of his actual income arising from such stocks, shares, or rents for that year is less by more than twenty per cent. than the average income on which he has or should have been assessed and charged in respect of such stocks, shares, or rents, he shall be entitled to repayment of such part of the tax paid by him as is equal to the difference between the amount of the tax so paid and the amount which would have been so paid if he had been assessed or charged on the total amount of his actual income arising from such stocks, shares, or rents for that year.

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Relief in respect of certain stocks, shares, and rents.

50 (2) Every claim under this section shall be made by giving notice in writing to the inspector of taxes setting out particulars of the total amount of the actual income arising from such stocks, shares, or rents for the year of assessment and for each of the three years preceding the said year of assessment, and the Revenue Commissioners shall be entitled to call for such evidence as they may deem necessary to enable them to ascertain the correctness of such particulars.

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60 (3) Every claim under this section shall be made within the time limited for an appeal against the assessment in respect of which the claim is made or within twelve months from the end of the year to which the assessment relates, whichever shall be the later.

65 (4) Any person making a claim under this section who is dissatisfied with the decision of the Revenue Commissioners thereon shall have a right of appeal to the special commissioners whose determination on such appeal shall be final and conclusive.

Remuneration of persons entrusted with the payment of interest, etc.

7.—(1) Where a person entrusted with the payment of 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 complies with the conditions prescribed by the Revenue Commissioners under sub-section (2) of section 10 of the Finance Act, 1923 (No. 21 of 1923), such person shall be entitled to such remuneration as is provided for by Rule 5 of the Rules applicable to Schedule C of the Income Tax Act, 1918, as to interest, etc., with the payment of which persons other than the Bank of England, the Bank of Ireland, and the National Debt Commissioners are entrusted.

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(2) 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 foregoing sub-section had been enacted.

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(3) Notwithstanding anything to the contrary contained in any enactment, the Bank of Ireland shall be deemed to be a person entrusted with the payment of dividends within the meaning of the Rules applicable to Schedule C of the Income Tax Act, 1918; as to interest, etc., with the payment of which persons other than the Bank of England, the Bank of Ireland, and the National Debt Commissioners are entrusted, and, where the Bank of Ireland does all things required by those Rules to be done by a person entrusted with the payment of dividends, remuneration shall be payable to the Bank of Ireland in accordance with the provisions of Rule 5 of the said Rules.

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(4) Where the Bank of Ireland does all such things as are necessary to enable the tax to be assessed and paid in respect of British Government Stocks and India Stocks inscribed in its books in Dublin, the Bank shall receive as remuneration an allowance to be calculated by reference to the amount of dividends paid in respect of such Stocks from which tax is deducted and to be fixed by the Minister for Finance.

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(5) This section shall be deemed to have come into force and had effect as on and from the commencement of the Finance Act, 1923 (No. 21 of 1923).

Rules in First Schedule added to Schedule C of Income Tax Act, 1918.

8.—(1) The Rules set out in the First Schedule to this Act shall be added to Schedule C of the Income Tax Act, 1918, at the end of the " Rules applicable to Schedule C " and shall be construed and take effect as part of those Rules.

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(2) This section shall be deemed to have come into force and had effect as on and from the commencement of the Finance Act, 1923 (No. 21 of 1923).

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Relief in respect of error or mistake.

9.—(1) If any person who has paid tax charged under an assessment to income tax made for any year under Schedule D, or according to the Rules applicable to that Schedule, alleges that the assessment was excessive by reason of some error or mistake in the return or statement made by him for the purposes of the assessment, he may, at any time not later than three years after the end of the year of assessment for which the assessment was made, make an application in writing to the Revenue Commissioners for relief.

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(2) On receiving any such application the Revenue Commissioners shall inquire into the matter and shall, subject to the provisions of this section, give by way of repayment such relief (including any consequential relief from super-tax) in respect of the error or mistake as is reasonable and just:

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Provided that no relief shall be given under this section in respect of an error or mistake as to the basis on which the liability of the applicant ought to have been computed where the return or statement was in fact made on the basis or in accordance with the practice generally prevailing at the time when the return or statement was made.

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(3) In determining any application under this section the Revenue Commissioners shall have regard to all the relevant circumstances of the case, and in particular shall consider whether the granting of relief would result in the exclusion from charge to income tax or super-tax of any part of the profits or income of the applicant, and for this purpose the Commissioners may take into consideration the liability of the applicant and assessments made on him in respect of other years.

(4) Any person who is aggrieved by the determination of the Revenue Commissioners on an application made by him under this section may, on giving notice in writing to those Commissioners within twenty-one days after the notification to him of their determination, appeal to the Special Commissioners.

(5) The Special Commissioners shall thereupon hear and determine the appeal in accordance with the principles to be followed by the Revenue Commissioners in determining the applications under this section, and subject thereto, in like manner as in the case of an appeal to them against an assessment under Schedule D, and the provisions of the Income Tax Acts relating to such an appeal (including the provisions relating to the statement of a case for the opinion of the High Court on a point of law but excluding the provisions of section 196 of the Income Tax Act, 1918) shall apply accordingly with any necessary modifications.

Provided that neither the appellant nor the Revenue Commissioners shall be entitled to require a case to be stated for the opinion of the High Court otherwise than on a point of law arising in connection with the computation of profits or income.

10.—Section 8 of the Finance Act, 1923, shall be construed and have effect, and shall be deemed always to have been construed and had effect, as if the words "tax upon" were inserted therein before the word "such" where that word secondly appears in the said section.

Amendment of section 8 of the Finance Act, 1923.

11.—(1) Section 149 of the Income Tax Act, 1918, shall, subject to the provisions of this section, apply to a determination given by a recorder or county court judge pursuant to section 196 of that Act in like manner as it applies to a determination by the general commissioners or the special commissioners.

Extension of application of section 149 of Income Tax Act, 1918.

(2) The notice in writing required under paragraph (b) of sub-section (1) of section 149 of the Income Tax Act, 1918, to be addressed to the clerk to the commissioners shall, in every case in which a recorder or county court judge is under the authority of this section required by any person to state and sign a case for the opinion of the High Court thereon, be addressed by such person to the registrar of the recorder or county court judge.

(3) The fee required under paragraph (c) of sub-section (1) of section 149 of the Income Tax Act, 1918, to be paid to the clerk to the commissioners shall in any such case as aforesaid be paid to the registrar of the recorder or county court judge.

(4) Sub-section (4) of the said section 149 shall be construed and have effect as if there were inserted in that sub-section—

(a) after the word "commissioners," the words "or the determination of the recorder or county court judge," and

(b) after the word "have," the words "or has."

(5) The words "and his determination thereon shall be final and conclusive" in sub-section (2) of section 196 of the Income

Tax Act, 1918, in so far as they are inconsistent with this section but no further or otherwise, shall cease to have effect.

Power of collector to sue for income tax in certain cases.

12.—(1) Where the amount due in respect of a tax duly assessed under the Income Tax Acts does not exceed £300, the collector or other officer of the Revenue Commissioners duly authorised to collect the said tax may, on and after the coming into operation of Part II. of the Courts of Justice Act, 1924 (No. 10 of 1924), sue in his own name in the Circuit Court for the said amount so due as a debt due to the Minister for Finance. 5 10

(2) Where the amount due in respect of a tax duly assessed under the Income Tax Acts does not exceed £25, the collector or other officer of the Revenue Commissioners duly authorised to collect the said tax may, on and after the coming into operation of Part III. of the Courts of Justice Act, 1924 (No. 10 of 1924), sue in his own name in the District Court for the said amount so due as a debt due to the Minister for Finance. 15

(3) In any proceeding brought by a collector or other officer under this section, the production of the collector's duplicate of the assessment of the tax or a copy of such duplicate purporting to be certified as a true copy by an officer of the Revenue Commissioners shall be conclusive evidence of the due assessment of the tax. 20

(4) The costs of any such proceeding as aforesaid shall be subject to the law and practice applicable to the costs of a like proceeding for the recovery of an ordinary civil debt of like amount in the same Court. 25

## PART II.

### CUSTOMS AND EXCISE.

Duty on tea.

13.—(1) A customs duty at the rate of five pence on the pound shall be charged, levied, and paid on all tea imported into Saorstát Eireann on or after the 12th day of May, 1924, and before the 1st day of August, 1925, in lieu of the customs duty at the rate of eight pence on the pound now chargeable. 30

(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." 35

Continuance of new import duties.

14.—(1) The new import duties (except the duty on records and other means of reproducing music) which were first imposed by section 12 of the Finance (No. 2) Act, 1915, and were continued up to the 1st day of May, 1924, by section 14 of the Finance Act, 1923 (No. 21 of 1923), shall continue to be charged, levied, and paid on and from the said 1st day of May, 1924, up to the 1st day of May, 1925. 40

(2) The duty on records and other means of reproducing music which was first imposed by the said section 12 of the Finance (No. 2) Act, 1915, and was continued up to the 1st day of May, 1924, by the said section 14 of the Finance Act, 1923 (No. 21 of 1923), shall continue to be charged, levied, and paid on and from the said 1st day of May, 1924, up to the 1st day of August, 1924. 45 50

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

5     **15.**—(1) The additional duties on dried fruits which were first imposed by section 8 of the Finance (No. 2) Act, 1915, and were continued up to the first day of August, 1924, by section 14 of the Finance Act, 1923 (No. 21 of 1923), shall continue to be charged, levied, and paid on and from the said 1st day of  
10 August, 1924, up to the 1st day of August, 1925.

Continuance of additional duties on dried fruits.

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

15     **16.**—(1) A customs duty at the rate of three and three-fifths pence on the pound shall be charged, levied, and paid on all sugar confectionery imported into Saorstát Eireann on or after the 26th day of April, 1924, in addition to any duty which may be chargeable in respect of any spirits contained in such sugar  
20 confectionery but in lieu of any duty which might otherwise be chargeable on any other ingredient contained in such sugar confectionery.

Duty on sugar confectionery.

(2) In the case of fruit (not liable to duty as fruit) in syrup, containing not more than thirty-three and one-third per cent. of sweetening matter and imported in sealed tins or cans, the duty  
25 under this section shall be charged and levied at the reduced rate of one and one-fifth pence on the pound in lieu of the full rate of three and three-fifths pence.

(3) In this section the expression "sugar confectionery" means confectionery made from or containing sugar or other sweetening matter and not containing cocoa or saccharin, and includes breads, biscuits, cakes, cake mixtures, puddings and powders (other than medicinal powders) sweetened with sugar or other sweetening matter except saccharin, and not containing  
30 cocoa, and also sweetmeats, caramel, jams, marmalades, and jellies not containing cocoa or saccharin, and also peels and fruits candied, crystallised or otherwise preserved with sugar or any other sweetening matter except saccharin, and not containing cocoa.

(4) 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  
35 "Great Britain and Ireland," and as though sugar confectionery as defined in this section were included in the Second Schedule to that Act in the list of goods to which five-sixths of the full rate is made applicable as a preferential rate.  
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**17.**—(1) A customs duty at the rate of sixpence on the pound shall be charged, levied, and paid on all preparations made from or containing cocoa in any form imported into Saorstát Eireann  
50 on or after the 26th day of April, 1924, in addition to any duty which may be chargeable in respect of any spirits or saccharin contained in any such preparation but in lieu of any duty which might otherwise be chargeable on any other ingredient contained in any such preparation.

Duty on cocoa preparations.

(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  
55 "Great Britain and Ireland," and as though preparations made from or containing cocoa in any form were included in the Second Schedule to that Act in the list of goods to which five-sixths of the full rate is made applicable as a preferential rate.  
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**18.**—The customs duty now chargeable under section 7 of the Finance Act, 1916, on certain table waters specified and defined in that section at the rate of fourpence per gallon shall on and  
Increase of customs duty on certain table waters.

after the 26th day of April, 1924, be charged, levied, and paid at the increased rate of eightpence per gallon.

- Duty on candles. 19.—A customs duty of an amount equal to ten per cent. of the value of the article shall be charged, levied, and paid on all candles including tapers and nightlights imported into Saorstát Eireann on or after the 1st day of July, 1924. 5
- Duty on boots, shoes, etc. 20.—(1) A customs duty of an amount equal to fifteen per cent. of the value of the article shall be charged, levied, and paid on all boots, shoes, slippers, goloshes, sandals, and clogs, and, with the exceptions hereinafter mentioned, all shaped soles and shaped heels (whether complete or in parts) and all shaped uppers imported into Saorstát Eireann on or after the 5th day of May, 1924. 10
- (2) The duty imposed by this section shall not be charged or levied on any shaped rubber soles or heels, or parts of such soles or heels, intended and capable of being used only for attachment to the soles or heels of complete boots or shoes. 15
- Duty on empty bottles. 21.—(1) A customs duty of an amount equal to thirty-three and one-third per cent. of the value of the article shall (with the exceptions hereinafter mentioned) be charged, levied, and paid on all empty glass bottles of a kind ordinarily used for bottling beer, wine, or spirits, imported into Saorstát Eireann on or after the 12th day of May, 1924. 20
- (2) The duty imposed by this section shall not be charged or levied on any bottles of clear or white glass, or on any bottles of a kind ordinarily used solely for bottling liqueurs, perfumed spirits, or medicinal spirits and not adaptable for use in bottling other spirits or beer or wine. 25
- Duties on soap 22. A customs duty of an amount equal to ten per cent. of the value of the article shall be charged, levied, and paid on all soap, soap substitutes, and soap powders imported into Saorstát Eireann on or after the 1st day of July, 1924, in addition to any duty which may be chargeable in respect of any spirits contained therein. 30
- Stamp duty on customs entries. 23.—(1) Every customs entry form (not being a duplicate of any such form) required by law to be furnished by an importer, or the agent of an importer, of goods into Saorstát Eireann on or after the 15th day of July, 1924, shall bear an adhesive stamp of a value equal to the amount of sixpence in respect of each consignment of goods mentioned in the entry form, and such stamp shall be affixed to the entry form by the importer or his agent before the entry form is furnished to the proper Officer of Customs and Excise. 35
- (2) The stamp duty imposed by sub-section (1) of this section on customs entry forms shall, for the purposes of this section and for all other purposes, be deemed to be a duty of customs. 40
- (3) No entry shall be valid for the purposes of the Customs Acts unless it is stamped as required by sub-section (1) of this section. 45
- (4) For the purposes of this section, the word "consignment" means any goods for which an entry is required and in respect of which a separate description must be stated on such entry in accordance with the Official Import List. 50
- (5) The provisions (including the penal provisions) of the Stamp Duties Management Act, 1891, as amended by any subsequent Act, and of section 65 of the Post Office Act, 1908, shall apply to the stamps used for the purposes of this section. 55
- (6) The Revenue Commissioners may make regulations for securing the payment of the stamp duty imposed by this section and generally for giving effect to the provisions of this section. 60
- (7) The provisions of this section shall not apply to entries in respect of goods imported through the Parcels Post.

24.—(1) On and after the passing of this Act sub-section (4) (which exempts certain motor cars and component parts of motor cars from the new import duties therein mentioned) of section 13 of the Finance (No. 2) Act, 1915, shall not apply—

Sub-section (4) of section 15 of Finance (No. 2) Act, 1915, not to apply to certain motor cars and bodies of motor cars.

- 5 (a) to any motor cars constructed and adapted for use and intended to be used solely as motor omnibuses or in connection with the conveyance of goods or burden in the course of trade or husbandry, or
- 10 (b) to any bodies for any such motor cars, imported into Saorstát Eireann on or after the 1st day of July, 1924.

(2) Where it is shown to the satisfaction of the Revenue Commissioners that any motor car, imported into Saorstát Eireann on or after the said 1st day of July, 1924, and on which customs duty has been duly paid, is constructed and adapted for use and is intended to be used solely as a motor omnibus or in connection with the conveyance of goods or burden in the course of trade or husbandry, the Revenue Commissioners may, subject to such conditions (if any) as they may think fit to impose, repay such proportion of the customs duty so paid on such motor car as they shall determine to have been paid in respect of the chassis and accessories (if any) of such motor car.

25.—(1) Section 8 of the Finance Act, 1919, in so far as that section applies to unmanufactured tobacco shall as from the 26th day of April, 1924, cease to apply to such tobacco, and on and after the date aforesaid the customs duty on unmanufactured tobacco shall in all cases be charged at the full rate of duty applicable thereto.

Section 8 of the Finance Act, 1919, not to apply to unmanufactured tobacco.

(2) For the purposes of this section the expression "manufactured tobacco" shall be substituted for the word "tobacco" in the Second Schedule to the Finance Act, 1919, in the list of goods to which five-sixths of the full rate is made applicable as a preferential rate.

26.—(1) Where on or after the 1st day of June, 1924, the customs duty on any individual class of goods liable to any customs duty contained in one consignment or parcel would, when computed according to the laws for the time being in force in relation to customs duties, amount to less than two shillings and sixpence, such customs duties shall (except as hereinafter mentioned) be charged on such goods at the fixed minimum sum of two shillings and sixpence.

Minimum charge of customs duty.

- (2) This section shall not apply to—
- 45 (a) *bona fide* trade samples consigned to recognised traders; or
- (b) any goods which are imported by road, accompanied by the importer, and shown to the satisfaction of the Revenue Commissioners to be imported solely for use as household supplies by the importer, or his family, or (where the importer is a domestic or farm servant) his employer; or
- 50 (c) any goods brought into Saorstát Eireann as baggage by any passenger or by any person employed on any conveyance which is being used for the importation of goods by sea, rail, road, or air, or which is itself being imported.
- 55

27.—From and after the passing of this Act the duties of excise imposed for or in respect of every pack of playing cards made fit for sale or use in Saorstát Eireann, and for or upon every licence to be taken out annually by any person who shall make as well as sell playing cards in Saorstát Eireann shall cease and determine.

Repeal of excise duty and excise licence on playing cards.

28.—The customs duties chargeable under sub-section (2) of section 81 of the Finance (1909-10) Act, 1910, and Part II of the Third Schedule to that Act on certain specified articles in which spirit is contained or in the manufacture of which spirit

Repeal of customs duties on certain articles made with or containing spirit.

is used shall cease to be chargeable as from the 1st day of May, 1924.

Repeal of duties imposed by Safeguarding of Industries Act, 1921.

29.—The custome duties chargeable under Part I or by virtue of any orders made under Part II of the Safeguarding of Industries Act, 1921, shall cease to be chargeable as from the 12th day of May, 1924. 5

Duty free admission of certain re-imported goods.

30.—(1) Section 6 of the Customs and Inland Revenue Act, 1879, shall not apply to articles liable to any of the duties imposed by sections 16, 17, and 19 to 23 of this Act respectively so far as regards the liability of such articles to any of those duties. 10

(2) Every such article as is mentioned in the foregoing subsection which is re-imported into Saorstát Eireann after exportation therefrom shall be exempt from any of the duties referred to in the said subsection if it is shown to the satisfaction of the Revenue Commissioners either— 15

(a) that the article had not been imported previous to its exportation; or

(b) that the article had been first imported prior to the date whereon whichever of the duties aforesaid is chargeable on such article first became chargeable; or 20

(c) that the article had been first imported on or after the date aforesaid and the duty aforesaid had been duly paid thereon.

(3) Any article which is imported into Saorstát Eireann after having been previously imported into and exported from Saorstát Eireann by way of transit only under bond shall not be deemed to be re-imported into Saorstát Eireann within the meaning of this section. 25

Determination of value of dutiable articles.

31.—The value of any article for the purposes of this Part of this Act shall be taken to be the price which an importer would give for the article if the article were delivered, freight and insurance paid, in bond at the place of importation, and duty shall be paid on that value as fixed by the Revenue Commissioners. 30

35

### PART III.

#### DEATH DUTIES.

Rates of estate duty.

32.—The scale of rates of estate duty set out in the Second Schedule to this Act shall in the case of persons dying on or after the 1st day of April, 1924, be substituted for the scale set out in the Third Schedule to the Finance Act, 1919. 40

Amendment of section 2 of Finance Act, 1894.

33.—(1) Sub-section (1) of section 2 of the Finance Act, 1894, shall, in the case of a person dying on or after the 1st day of April, 1924, be read as if there were added after paragraph (d) thereof the following paragraph— 45

“(e) Any personal or moveable property situate out of Saorstát Eireann taken as a *donatio mortis causá* made by any person dying domiciled in Saorstát Eireann, or taken under a disposition made by any person dying domiciled in Saorstát Eireann and purporting to operate as an immediate gift *inter vivos* whether by way of transfer, delivery, declaration of trust, or otherwise which shall not have been *bona fide* made at least three years before the death of the deceased, and any personal or moveable property situate out of Saorstát Eireann taken under any gift, whenever made, by any person dying domiciled in Saorstát Eireann of which *bona fide* possession and enjoyment shall not have been assumed by the donee immediately upon the gift and thenceforward retained to the entire exclusion of the donor or of any benefit to him by contract or otherwise.” 50 55 60

(2) In the case of property passing on the death of a person dying on or after the 1st day of April, 1924, sub-section (2) of section 2 of the Finance Act, 1894, shall be read as if there were inserted therein immediately after the word "property" the words "(other than the property referred to in paragraph (e) of sub-section (1) of this section)" and as if there were added thereto immediately after the word "passes" the words "or but for the provisions of section 38 of the Stamp Duties (Ireland) Act, 1842, or of section 18 of the Succession Duty Act, 1853."

10 34.—Where in the case of persons dying on or after the 1st day of April, 1924, property situate out of Saorstát Eireann is bequeathed to or settled on different persons in succession, and legacy duty or succession duty has, whether before or after the commencement of this Act, been paid thereon, such duty shall, for the purposes of sub-section (2) of Section 2 of the Finance Act, 1894 (which provides that property situate out of Saorstát Eireann shall be deemed to be included in property passing on the death of the deceased only if legacy or succession duty is payable in respect thereof, or would be so payable but for the relationship of the person to whom it passes) be deemed to be payable in respect of the property on the death of each of those persons in succession notwithstanding that the whole amount of the duty was paid on one death only, as in the case of a legacy to one person.

Estate duty on settled property situate out of Saorstát Eireann

25 35.—The several enactments mentioned in the Third Schedule to this Act (which enactments relate to the death duties on property passing on the deaths of certain British sailors and soldiers and certain other British subjects) shall, to the extent mentioned in the third column of the said Schedule, not apply to property passing on the death of any person dying on or after the 1st day of April, 1924, and are hereby repealed accordingly.

Repeal of enactments in Third Schedule.

#### PART IV.

#### CORPORATION PROFITS TAX.

35 36.—(1) If any company, which is incorporated by or under the law in force in Saorstát Eireann and has paid or is liable to pay corporation profits tax in Saorstát Eireann, proves to the satisfaction of the Revenue Commissioners that such company is liable to pay and has paid corporation profits tax in Great Britain or Northern Ireland, the Revenue Commissioners shall allow relief in accordance with this section from corporation profits tax on so much of the profits of the company (as reduced in accordance with paragraph (a) of the proviso to sub-section (1) of section 52 of the Finance Act, 1920) as is liable to corporation profits tax both in Saorstát Eireann and in Great Britain or Northern Ireland.

Relief from double corporation profits tax.

(2) The relief from corporation profits tax to be allowed under this section shall be allowed at whichever of the following rates is the lower, that is to say—

50 (a) the rate determined by dividing the amount of corporation profits tax actually payable in Saorstát Eireann before granting any relief under this section by the full amount of the profits of the company assessed in Saorstát Eireann as reduced in accordance with paragraph (a) of the proviso to sub-section (1) of section 52 of the Finance Act, 1920; and

55 (b) the rate determined by dividing the amount of corporation profits tax actually payable in Great Britain or Northern Ireland by the amount of the profits charged in Great Britain or Northern Ireland as reduced in manner aforesaid.

60 (3) Where a company entitled to relief under this section in respect of any accounting period does not establish its claim to such relief before the date upon which the duty for that accounting period becomes payable, the relief shall be granted by way of repayment.

(4) Notice of any claim for relief under this section together with particulars of the claim shall be given in writing to the inspector of taxes either—

(a) within two months after the payment of the corporation profits tax in Great Britain or Northern Ireland for the accounting period to which the claim relates; or 5

(b) where the claim relates to any accounting period ending on or before the 31st day of March, 1924, on or before the 31st day of March, 1925; or

(c) where the claim relates to any accounting period ending after the 31st day of March, 1924, within twelve months after the expiration of the accounting period to which the claim relates. 10

(5) Where a company is dissatisfied with the decision of the Revenue Commissioners on any claim for relief under this section, or where an objection to any such claim is made by the inspector of taxes, the claim shall be referred to and heard and determined by the commissioners for the special purposes of the Income Tax Acts, who shall for that purpose have power, if they think fit, to summon witnesses and examine them upon oath, and also power to determine the rate at which relief is to be given, the amount of such relief, and all other matters incidental to the claim. 15 20

(6) Section 149 (which relates to the statement of a case for the High Court) and section 196 (which relates to appeals from the special commissioners) of the Income Tax Act, 1918, as amended by this Act shall apply to the determination by the special commissioners of claims referred to them under this section in like manner as those sections as so amended respectively apply to the determinations mentioned therein. 25 30

(7) This section shall apply only to any accounting period ending on or after the 1st day of April, 1923, and where part of an accounting period is before and part is after the beginning of the 1st day of April, 1923, the Revenue Commissioners may for the purpose of this section apportion the total profits of the company for such accounting period between the part of such accounting period which ends on the 31st day of March, 1923, and the part thereof which begins on the 1st day of April, 1923, in proportion to the respective lengths of those parts, and each of such parts of such accounting period shall be deemed to be an accounting period for the purposes of this section. 35 40

No deduction for tax paid in Great Britain or Northern Ireland.

37.—In estimating the profits of any company for the purposes of corporation profits tax no deduction shall be made on account of the payment or liability to pay corporation profits tax in Great Britain or Northern Ireland. 45

## PART V.

### MISCELLANEOUS AND GENERAL.

Taxation on certain British government and municipal securities.

38.—(1) Section 47 of the Finance (No. 2) Act, 1915 (which relates to the exemption of certain British government securities from taxation) shall not operate to exempt from any taxation to which but for that section as adapted it would be liable, the capital or interest of any of the securities therein referred to, so long as they are in the beneficial ownership of persons who are either domiciled or ordinarily resident in Great Britain or Northern Ireland. 50 55

(2) Section 63 of the Finance Act, 1916 (which relates to the exemption of certain British municipal securities from taxation) shall not operate to exempt from any taxation to which but for that section as adapted it would be liable, the capital or interest of any of the securities therein referred to so long as they are in the beneficial ownership of persons who are either domiciled or, being British subjects, are ordinarily resident in Great Britain or Northern Ireland. 60

(3) This section shall apply—

(a) as regards death duties, in the case of property passing on the death of a person who dies on or after the 1st day of April, 1924; and

5 (b) as regards income tax and super tax, to any financial year beginning on or after the 6th day of April, 1924.

39.—(1) Every sum due in respect of a tax or duty now under the care and management of the Revenue Commissioners or which is by this Act or shall by any future Act of the Oireachtas be placed under the care and management aforesaid, and also every fine, penalty, or forfeiture incurred in connection with any such tax or duty, shall be deemed to be a debt due to the Minister for Finance for the benefit of the Central Fund and shall be payable to the Revenue Commissioners and may (without prejudice to any other mode of recovery thereof) be sued for and recovered by action, or other appropriate proceeding, at the suit of the Attorney-General in any court of competent jurisdiction.

Recovery of moneys due in respect of taxes and duties.

(2) Moneys due or payable to or for the benefit of the Central Fund shall have and be deemed always to have had attached to them all such rights, privileges, and priorities as have heretofore attached to debts due to the Crown.

40.—(1) From and after the passing of this Act, every provision contained in any Act to which this section applies requiring or authorising a bond to be entered into shall be sufficiently complied with by entering into a bond with the Minister for Finance, 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 Minister for Finance.

Adaptation of enactments relating to bonds.

(2) Every bond which has heretofore been entered into under or in pursuance of any Act to which this section applies (including bonds entered into with the Revenue Commissioners by virtue of section 18 of the Finance Act, 1923 (No. 21 of 1923)) and every bond which shall hereafter be entered into with the Minister for Finance by virtue of this section may be enforced by proceedings at the suit of the Attorney-General in any court of competent jurisdiction.

(3) This section applies to every Act of the United Kingdom Parliament which was in force in Saorstát Eireann on the 31st day of March, 1923, and which related to any of the taxes or duties mentioned in the Finance Act, 1923 (No. 21 of 1923) or in the Schedule thereto or to the management of any such taxes or duties.

41.—The obligation as to secrecy imposed by any enactment with regard to a tax to which an order made by the Governor-General under the Double Taxation (Relief) Act, 1923 (No. 8 of 1923) relates shall not prevent and shall be deemed never to have prevented the disclosure to any authorised officer of the Government of Northern Ireland of such facts as may be necessary to enable relief to be given in accordance with the arrangements confirmed by such order.

Relaxation of obligation to secrecy in certain cases.

42.—All taxes and duties imposed or continued by this Act are hereby placed under the care and management of the Revenue Commissioners.

Care and management of taxes and duties.

43.—(1) In this Act and every other Act of the Oireachtas relating to the customs, the expression "the Customs Acts" shall mean and include every British Statute relating to the customs as well as this Act and every other Act of the Oireachtas relating to the customs.

Definitions of Customs Acts, and Income Tax Acts.

(2) In this Act and every other Act of the Oireachtas relating to inland revenue, the expression "the Income Tax Acts" shall

mean and include every British Statute relating to income tax as well as this Act and every other Act of the Oireachtas relating to inland revenue.

Repeals.

44.—(1) The several enactments specified in the Fourth Schedule to this Act are hereby repealed to the extent mentioned in the third column of the said Schedule. 5

(2) The repeal of the Safeguarding of Industries Act, 1921, effected by this section shall take effect as from the 12th day of May, 1924, and the other repeals effected by this section shall take effect as on and from the 6th day of April, 1924, in so far as the repealed enactments relate to income tax or to super tax, and as on and from the 1st day of April, 1924, in so far as the repealed enactments relate to any other tax or any duty. 10

Short title, construction and commencement.

45.—(1) This Act may be cited as the Finance Act, 1924.

(2) Part I. of this Act shall be construed together with the Income Tax Acts, and Part II. of this Act, so far as it relates to duties of customs, shall be construed together with the Customs Acts, and so far as it relates to duties of excise shall be construed together with the British Statutes and Acts of the Oireachtas which relate to the duties of excise and the management of those duties. 15 20

(3) 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, 1924, and, so far as is not inconsistent with the terms thereof, 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, 1924. 25

#### FIRST SCHEDULE.

Rules to be added to the

Rules applicable to Schedule C. 30

*Rules as to interest, &c., payable out of the public Revenue of Saorstát Eireann through the National Land Bank.*

1. The National Land Bank as respects any interest, annuities, dividends, or shares of annuities payable out of the Public Revenue of Saorstát Eireann and entrusted to it for payment or distribution, shall, when any payment becomes due, deliver to the special commissioners true accounts in books provided for the purpose of— 35

(a) all interest, annuities, dividends, or shares of annuities entrusted to it for payment to the persons entitled thereto; 40

(b) the amount of tax chargeable thereon at the rate in force at the time of payment without any other deduction than is allowed by the Income Tax Acts.

2. The aforesaid accounts shall distinguish the separate account of each person. 45

3. The special commissioners shall have all necessary powers in relation to the examining, auditing, checking and clearing the books and accounts aforesaid, and shall assess and charge the interest, annuities, dividends or shares of annuities at the rate of tax in force at the time of payment but reduced by the amount of the exemptions (if any) allowed by them, and shall give notice of the amount so assessed and charged to the National Land Bank. 50

4. The National Land Bank shall, before any payment is made by it, retain the amount of the tax for the purpose of the Income Tax Acts. 55

5. The retaining of the amount shall be deemed a payment of the tax by the persons entitled to the interest, annuities, dividends, or shares of annuities, and shall be allowed by them on receipt of the residue thereof, and the National Land Bank shall be acquitted and discharged of a sum equal to the amount retained as though that sum had been actually paid. 60

6. Money so set apart and retained shall be paid to the Accountant-General of Revenue. 65

SECOND SCHEDULE.

Scale of Rates of Estate Duty.

Where the Principal Value of the Estate		Estate Duty shall be payable at the Rate per cent. of	
Exceeds	£ 100 and does not exceed	£ 500	1
"	500	1,000	2
"	1,000	5,000	3
"	5,000	10,000	4
"	10,000	15,000	5
"	15,000	20,000	6
"	20,000	25,000	7
"	25,000	30,000	8
"	30,000	40,000	9
"	40,000	50,000	10
"	50,000	60,000	11
"	60,000	70,000	12
"	70,000	90,000	13
"	90,000	110,000	14
"	110,000	130,000	15
"	130,000	150,000	16
"	150,000	175,000	17
"	175,000	200,000	18
"	200,000	225,000	19
"	225,000	250,000	20
"	250,000	300,000	21
"	300,000	350,000	22
"	350,000	400,000	23
"	400,000	450,000	24
"	450,000		25

THIRD SCHEDULE.

Enactments repealed in relation to property passing on the deaths of certain British sailors and soldiers, and certain other British subjects.

Session and Chapter.	Short title.	Extent of Repeal.
57 & 58 Vict. c. 30.	Finance Act, 1894.	In sub-section (1) of section 8 the words "and for the exemption of the property of common seamen marines, or soldiers who are slain or die in the service of Her Majesty."
63 & 64 Vict. c. 7.	Finance Act, 1900.	Section 14.
4 & 5 Geo. V. c. 76.	Death Duties (Killed in War) Act, 1914.	The whole Act.
5 & 6 Geo. V. c. 89.	Finance (No. 2) Act, 1915.	Section 46.
7 & 8 Geo. V. c. 31.	Finance Act, 1917.	Section 29.
8 & 9 Geo. V. c. 15.	Finance Act, 1918.	Section 44.
9 & 10 Geo. V. c. 32.	Finance Act, 1919.	Section 31.
11 & 12 Geo. V. c. 32.	Finance Act, 1921.	Section 43.

FOURTH SCHEDULE.

Enactments Repealed.

Session and Chapter.	Short Title.	Extent of Repeal.
16 & 17 Vict. c. 107	Customs Consolidation Act, 1853.	Sections 114 and 115.
25 Vict. c. 22...	Revenue Act, 1862	Sections 27 to 37 and so much of Schedule C as relates to playing cards.
54 & 55 Vict. c. 38	Stamp Duties Management Act, 1891	In section 26, the words "or playing cards."
8 Edw. VII. c. 16	Finance Act, 1908	In sub-section (4) of section 4, the words "and playing cards."
10 Edw. VII. & 1 Geo. I. c. 8.	Finance (1909-10) Act 1910.	Sub-section (2) of section 81 and Part II. of the Third Schedule.
8 & 9 Geo. V. c. 40.	Income Tax Act, 1918.	Section 2 from the word "except" to the end of the section; section 22; sub-section (3) of section 105; section 131; paragraph (b) of sub-section (2) of section 157 from the words "and weekly" to the end of the paragraph; sub-section (4) of section 157; sub-section (2) of section 169; paragraphs (b) and (c) of section 236; Rule 2 of the Rules applicable to Cases I. and II. of Schedule D.
11 & 12 Geo. V. c. 32.	Finance Act, 1921.	Sections 13 and 29; section 53 from the beginning of the section to the words "Finance Act, 1920, and."
11 & 12 Geo. V. c. 47.	Safeguarding of Industries Act, 1921.	The whole Act.
12 & 13 Geo. V. c. 17.	Finance Act, 1922.	Sub-section (2) of section 18 and the proviso to sub-section (3) of section 18.
No. 21 of 1923.	Finance Act, 1923.	Sections 16 and 18.

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# Saorstát Éireann.

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BILLE AIRGID, 1924.

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## BILLE

*dá ngairmtear*

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

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*Rithte ag Dáil Éireann,  
27adh Meitheamh, 1924.*

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# Saorstát Éireann.

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FINANCE BILL, 1924.

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## BILL

*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.

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*Passed by Dáil Éireann,  
27th June, 1924.*

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