

# SAORSTÁT EIREANN.

BILLE AIRGID, 1925.

FINANCE BILL, 1925.

*Mar do leasúodh i gCoiste.*

*As amended in Committee.*

## ARRANGEMENT OF SECTIONS.

Section.

### PART I.—INCOME TAX.

1. Income tax and super-tax for 1925-26.
2. Continuance of exemption of income of charities in Great Britain and Northern Ireland.
3. Exemption of certain military pensions and gratuities.
4. Exemption of certain profits of agricultural societies.
5. Relief from tax assessed on income under Case V. of Schedule D.
6. Liability of citizens occasionally residing abroad.
7. Extension of certain time limits.
8. Extension of times for claiming certain reliefs, etc.
9. Certain amendments in relation to penalties.
10. Rate of tax at which certain repayments are to be made.
11. Right of appeal on questions of domicile, residence, and ordinary residence.
12. Explanation of income tax deduction to be annexed to dividend warrants, etc.
13. Remuneration of persons entrusted with the payment of interest, etc.
14. Declaration as to effect of section 69 of Local Government Act, 1925.

### PART II.—CUSTOMS AND EXCISE.

15. Duty on personal clothing and wearing apparel.
16. Duty on blanketing and blankets.
17. Duty on bedsteads and furniture.
18. Duty on empty glass bottles and empty glass jars.
19. Duty on glass bottles and jars containing dutiable commodities.
20. Duty on articles made from or containing sugar.
21. Additional duty on toilet soaps.
22. Continuance of new import duties.
23. Continuance of additional duties on dried fruits.
24. Amendment of section 15 of the Finance Act, 1924.
25. Reduced customs duties on sugar.
26. Reduced excise duties on sugar.
27. Exemption of certain games, etc., from entertainments duty.
28. Abolition of customs duties on tea.
29. Abolition of customs duties on coffee.
30. Abolition of customs duties on cocoa.
31. Abolition of customs and excise duties on chicory.
32. Drawback on cocoa preparations.
33. Abolition of excise duty on coffee and chicory substitutes.
34. Excise duty on dogs.
35. Production of dog licences.
36. Penalties and offences in relation to dog duty.
37. Firearm certificate duties.
38. Registered firearms dealers' duty.

Section.

39. Salmon dealers' licence duty.
40. Determination of value of dutiable articles.

PART III.—CORPORATION PROFITS TAX.

41. Increase of exemption from corporation profits tax.

PART IV.—STAMP DUTIES.

42. *Ad valorem* stamp duty in case of foreign currency.
43. Exemption from stamp duty of certain thrift certificates.

PART V.—MISCELLANEOUS AND GENERAL.

44. Certain particulars to be evidence in certain appeals.
45. Repeals.
46. Short title, construction and commencement.

First Schedule.—Rates of Sugar, etc., Duties, Drawbacks, and allowances.

Second Schedule.—Rates of Firearm Certificate Duty.

Third Schedule.—Enactments Repealed.

# SAORSTÁT EIREANN.

BILLE AIRGID, 1925.

FINANCE BILL, 1925.

## BILL

5

*entitled*

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

BE IT ENACTED BY THE OIREACHTAS OF SAORSTÁT  
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, 1925, at the rate of four shillings in the pound. Income tax and super-tax for 1925-26.

(2) Super-tax shall be charged for the year beginning on the 6th day of April, 1925, at the same rates as those at which it was charged for the year beginning on the 6th day of April, 1924.

(3) The several statutory and other provisions which were in force during the year beginning on the 6th day of April, 1924, in relation to income tax and super-tax shall, subject to the provisions 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, 1925.

2.—The like exemptions shall be granted from the tax for the several years beginning on the 6th day of April, 1925, the 6th day of April, 1926, and the 6th day of April, 1927, respectively, as were granted by section 3 of the Finance Act, 1924 (No. 27 of 1924), from the tax for the year beginning on the 6th day of April, 1924. Continuance of exemption of income of charities in Great Britain and Northern Ireland.

3.—(1) Military gratuities and demobilisation pay granted to officers of the National Forces or the Defence Forces of Saorstát Eireann on demobilisation shall be exempt and shall be deemed to have been exempt since the 5th day of April, 1923, from income tax (including super-tax) and shall not be reckoned in computing income for the purposes of the Income Tax Acts. Exemption of certain military pensions and gratuities.

(2) The wounds and disabilities pensions to which section 16 of the Finance Act, 1919, applies shall include all wound pensions and gratuities granted under the Army Pensions Act, 1923 (No. 26 of 1923), and shall be deemed to have included such wound pensions and gratuities as from the 5th day of April, 1922, and the said section 16 of the Finance Act, 1919, shall be construed and have effect accordingly.

(3) If any person has paid income tax or super-tax of an amount exceeding that which he would have been liable to pay if this section had been in force, he shall, on proof of the facts to the satisfaction of the Special Commissioners, be entitled to repayment of the excess.

Exemption of certain profits of agricultural societies.

4.—(1) Any profits or gains arising to an agricultural society from an exhibition or show held for the purposes of the society shall, if they are applied solely to the purposes of the society, be exempt from income tax.

(2) The expression "agricultural society" in this section means any society or institution established for the purpose of promoting the interests of agriculture, horticulture, live-stock breeding, or forestry.

Relief from tax assessed on income under Case V. of Schedule D.

5.—The Rules applicable to Case V. of Schedule D of the Income Tax Act, 1918, shall be construed and have effect as if the following Rule were inserted therein after Rule 4, that is to say:—

"5.—Where a person who has been charged with tax in respect of income from a possession out of Saorstát Eireann proves that the total amount of tax, computed in accordance with Rule 1 of the Rules applicable to Cases I. and II. of Schedule D, which was paid in respect of that income for the first three complete years of assessment during which he was the owner of the possession exceeds the total amount which would have been paid if he had been assessed for each of those years on the actual amount of the income of each year, he shall be entitled to repayment of the excess.

An application for repayment under this Rule shall be made within twelve months after the end of the three years aforesaid and shall be determined by the Special Commissioners, whose determination thereon shall be final and conclusive."

Liability of citizens occasionally residing abroad.

6.—Rule 3 of the General Rules applicable to Schedules A, B, C, D, and E of the Income Tax Act, 1918, shall be construed and have effect as if there were inserted at the beginning thereof the words "Every citizen of Saorstát Eireann and"

Extension of certain time limits.

7.—(1) Subject to the provisions of this section, an assessment or an additional first assessment in respect of income tax chargeable for the year beginning on the 6th day of April, 1922, or any subsequent year may be amended or made (as the case may be) under section 125 of the Income Tax Act, 1918, at any time not later than six years after the expiration of the year of assessment.

(2) Subject to the provisions of this section, a surcharge in respect of income tax chargeable for the year beginning on the 6th day of April, 1922, or any subsequent year may be made under section 126 of the Income Tax Act, 1918, at any time not later than six years after the end of the year for which the person surcharged ought to have been charged.

(3) Subject to the provisions of this section, an assessment in respect of super-tax chargeable for the year beginning on the 6th day of April, 1922, or any subsequent year may be amended, or an assessment or additional assessment in respect of super-tax chargeable as aforesaid may be made, under sub-section (7) of section 7 of the Income Tax Act, 1918, at any time not later than six years after the end of the year of assessment.

(4) For the purposes of the charge of income tax or super-tax on the executors or administrators of a deceased person in respect of the profits or gains or income which arose or accrued to him before his death, none of the several acts and things mentioned in the foregoing sub-sections of this section may be done later than the end of the third year after the year of assessment in which the deceased person died.

Extension of times for claiming certain reliefs, etc.

8.—(1) Section 25 (which grants relief from tax in respect of income accumulated under trusts) of the Income Tax Act, 1918, shall, in the case of such a contingency as is referred to in that section happening in the year beginning on the 6th day of April,

1922, or in any subsequent year of assessment, be construed and have effect as if the words " within six years after the end of the year of assessment " were inserted therein in lieu of the words " within three years after the end of the year of assessment " now contained therein.

5 (2) Section 41 (which limits the time for claims for repayment) of the Income Tax Act, 1918, shall, so far as relates to claims for repayment in respect of income tax charged for the year beginning on the 6th day of April, 1922, or any subsequent year of assessment, be construed and have effect as if the words " within six years next after the end of the year of assessment " were inserted therein in lieu of the words " within three years next after the end of the year of assessment " now contained therein.

15 (3) Rule 5 (which relates to the time for claiming allowances) of No. V. of Schedule A of the Income Tax Act, 1918, shall, so far as relates to claims for repayment in respect of income tax charged for the year beginning on the 6th day of April, 1922, or any subsequent year of assessment, be construed and have effect as if the words " within six years after the expiration of the year of assessment " were inserted therein in lieu of the words " within three years after the expiration of the year of assessment " now contained therein.

25 (4) Whenever a claim for repayment of income tax is authorised by the Income Tax Acts to be made at or within a specified period (being less than one year) after the end of the year of assessment such claim may hereafter be made at any time within one year after the end of the year of assessment.

30 9.—(1) Proceedings for the recovery of any fine or penalty incurred under the Income Tax Acts as amended by this Act in relation to or connection with the income tax or super-tax charged for the year beginning on the 6th day of April, 1922, or any subsequent year may be begun at any time within six years next after the date on which such fine or penalty was incurred. Certain amendments in relation to penalties.

35 (2) Section 30 (which imposes penalties for fraudulent claims) of the Income Tax Act, 1918, shall be construed and have effect as if the words " five hundred pounds " were inserted in sub-section (2) thereof in lieu of the words " fifty pounds " now contained in that sub-section.

40 (3) Section 107 (which imposes penalties for neglect to deliver lists, declarations, and statements) of the Income Tax Act, 1918, shall be construed and have effect as if the words " twenty pounds and treble the tax which he ought to be charged under this Act " were inserted in paragraph (b) of sub-section (1) thereof in lieu of the words " fifty pounds " now contained in that paragraph.

45 (4) Section 132 (which imposes penalties for fraudulent conversion of property, etc.) of the Income Tax Act, 1918, shall be construed and have effect as if the words " five hundred pounds " were inserted in sub-section (2) thereof in lieu of the words " fifty pounds " now contained in that sub-section.

50 (5) Subject and without prejudice to the provisions of sub-section (4) of section 7 and sub-section (2) of section 8 of the Income Tax Act, 1918, all the provisions of the Income Tax Acts imposing or otherwise relating to penalties for acts (whether of commission or omission) in relation to income tax shall apply to and operate to impose the like penalties for the corresponding acts in relation to super-tax.

60 10.—Any repayment of income tax for any year of assessment, whether ending before or after the passing of this Act, to which any person may be entitled in respect of any deduction allowed under sections 18 to 22 of the Finance Act, 1920, or in respect of the reduction of the rate of tax on the first two hundred and twenty-five pounds of taxable income under section 23 of that Act, shall be made at the standard rate of tax for that year. Rate of tax at which certain repayments are to be made.

or at half that rate, as the case may be, but subject to such adjustments as may be proper in cases where relief is given under or by virtue of the Double Taxation (Relief) Act, 1923 (No. 8 of 1923): Provided that, in the case of any person who proves as regards any year that, by reason of the deductions to which he is entitled, he has no taxable income for that year, any repayment to be made shall be a repayment of the whole amount of the tax paid by him, whether by deduction or otherwise, in respect of his income for that year.

Right of appeal on questions of domicile, residence, and ordinary residence.

11.—(1) Any person who is aggrieved by the decision of the Revenue Commissioners on any question to which this section applies may, by notice in writing to that effect given to the Revenue Commissioners within two months from the date on which notice of the decision is given to him, make an application to have his claim for relief heard and determined by the Special Commissioners.

(2) Where an application is made under this section, the Special Commissioners shall hear and determine the claim in like manner as an appeal made to them against an assessment and all 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.

(3) This section applies to the following questions—

(a) any question as to domicile or ordinary residence arising under paragraph (a) of Rule 2 of the Rules applicable to Case IV. of Schedule D, or under paragraph (a) of Rule 3 of the Rules applicable to Case V. of Schedule D:

(b) any question as to residence arising—

(i) under paragraph (d) of Rule 2 of the General Rules applicable to Schedule C; or

(ii) under Rule 7 of the Miscellaneous Rules applicable to Schedule D in connection with a claim for repayment of Income Tax made to the Revenue Commissioners by the person owning the stocks, funds, shares, or securities and entitled to the income arising therefrom, or entitled to the annuities, pensions, or other annual sums, as the case may be, and from whose income a deduction has been made on account of the income tax assessed and charged under the said Rule.

Explanation of income tax deduction to be annexed to dividend warrants, etc.

12.—(1) Every warrant, cheque, or other order drawn or made or purporting to be drawn or made after the 30th day of November, 1925, and sent or delivered for the purpose of paying any interest or dividend distributed by a company which is entitled to deduct income tax from such interest or dividend shall have annexed thereto or be accompanied by a statement in writing showing—

(a) the gross amount which, after deduction of the income tax appropriate thereto, corresponds to the net amount actually paid, and

(b) the rate and amount of income tax appropriate to such gross amount, and

(c) the net amount actually paid.

(2) If a company fails to comply with any of the provisions of this section the company shall incur a penalty of ten pounds in respect of each offence but the aggregate amount of the penalties imposed under this section on any company in respect of offences connected with any one payment or distribution of interest or dividends shall not exceed one hundred pounds.

(3) In this section the word "company" means and includes a company within the meaning of the Companies (Consolidation) Act, 1908, and a company created by letters patent or by or in pursuance of any British Statute or Act of the Oireachtas.

- 5 13.—Section 6 (which relates to the remuneration of persons entrusted with the payment of interest, etc.) of the Finance Act, 1924 (No. 27 of 1924), shall be construed and have effect and be deemed always to have had effect as if the following sub-section were inserted therein in lieu of the sub-section (1) now contained  
10 therein, that is to say:
- Remuneration of persons entrusted with the payment of interest, etc.

15 " (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 Eireann or in respect of the stocks, funds, shares, or securities of any  
20 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 receive as remuneration an allowance to be calculated by reference to the amount of the dividends, interest, or other annual payments in respect of which such conditions have been complied with and to be fixed by the Minister for Finance at a rate or rates not being in any case less than thirteen shillings and sixpence for every thousand pounds of that amount."

- 25 14.—To remove doubts it is hereby declared and enacted that so much of section 69 of the Local Government Act, 1925 (No. 5 of 1925), as enacts that for the purposes of the assessment and levying of certain rates the valuation of certain buildings under the Valuation Acts shall be deemed to have been reduced by  
30 two-thirds does not and shall not apply to or operate to reduce the annual value with reference to which the tax in respect of such buildings under Schedules A and B of the Income Tax Act, 1918, is to be ascertained, and it is hereby further declared and enacted that, notwithstanding the said section 69 but without  
35 prejudice to the proviso to sub-section (1) of section 187 of the Income Tax Act, 1918, the annual value of such buildings shall for the purposes of the ascertainment of the said tax be taken to be the full amount of the valuation thereof for the time being in force under the Valuation Acts.
- Declaration as to effect of section 69 of Local Government Act, 1925.

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## PART II.

### CUSTOMS AND EXCISE.

- 45 15.—(1) With the exception hereinafter mentioned, 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 personal clothing and wearing apparel, whether completely or partially manufactured, and all component parts of personal clothing or wearing apparel, and all accessories of personal clothing or wearing apparel imported into Saorstát Eireann on or after the 24th day of April, 1925.
- Duty on personal clothing and wearing apparel.
- 50 (2) The duty imposed by this section shall not be charged or levied—
- (a) on boots or shoes (including slippers, goloshes, sandals, and clogs), nor on any component parts or accessories thereof, nor
  - 55 (b) on any accessory of personal clothing or wearing apparel imported separately from the clothing or apparel and made wholly or mainly of non-textile materials, nor
  - (c) on any component parts of umbrellas, nor
  - 60 (d) on any article of a surgical or medical character and intended to be worn because of or as a preventive against or remedy for any physical ailment or defect, nor

(e) on unblocked hat shapes or hoods of whatever material made.

(3) Whenever the Revenue Commissioners are satisfied that any article of personal clothing or wearing apparel is imported for use exclusively in a stage play or other dramatic or musical representation or performance, they may, subject to compliance with such conditions as they may think fit to impose, permit such article to be imported without payment of the duty imposed by this section. 5

(4) Whenever the Revenue Commissioners are satisfied that any partially manufactured article of personal clothing or wearing apparel is imported for further manufacture and subsequent exportation, they may, subject to compliance with such conditions as they may think fit to impose, permit such article to be imported without payment of the duty imposed by this section. 10 15

(5) For the purposes of this section the expression "wearing apparel" shall include pocket handkerchiefs and umbrellas.

Duty on  
blanketing and  
blankets.

16.—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 blanketing and blankets, whether white or coloured, for whatever purpose intended and on all rugs (other than rugs intended to be used as floor coverings) imported into Saorstát Eireann on or after the 24th day of April, 1925. 20

Duty on  
bedsteads and  
furniture.

17.—(1) A customs duty of an amount equal to thirty-three and one-third per cent. of the value of the article shall be charged, levied, and paid on all bedsteads of whatever material made and on all component parts of bedsteads and on all furniture (other than bedsteads) made wholly or partly of wood and whether completely or partially manufactured and on all component parts of furniture (other than bedsteads) which parts are themselves made wholly or partly of wood imported into Saorstát Eireann on or after the 24th day of April, 1925. 25 30

(2) The duty imposed by this section shall not be charged or levied—

(a) on any picture painted or mounted on wood or on any picture frame made wholly or partly of wood or on any picture framed in any such frame or on any component part of any such frame, or 35

(b) on any apparatus made wholly or partly of wood and adapted to be used for the purpose of household cleaning by means of suction or on any component part of any such apparatus. 40

(3) Whenever the Revenue Commissioners are satisfied that any article of furniture is imported for use exclusively in a stage play or other dramatic or musical representation or performance they may, subject to compliance with such conditions as they may think fit to impose, permit such article to be imported without payment of the duty imposed by this section. 45

(4) Where the Revenue Commissioners are satisfied in respect of any furniture which is being imported that— 50

(a) the importer thereof resides or intends to reside permanently in Saorstát Eireann, and

(b) the furniture had been previously used by the importer or by his family or household, and

(c) the furniture is being imported for the use in Saorstát Eireann of the importer or his family or household, 55

the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, permit such furniture to be imported without payment of the duty imposed by this section. 60

(5) Whenever the Revenue Commissioners are satisfied that any partially manufactured article of furniture is imported for further manufacture and subsequent exportation, they may, subject to compliance with such conditions as they may think fit to impose, permit such article to be imported without payment of the duty imposed by this section. 65

18.—(1) A customs duty of an amount equal to thirty-three and one-third per cent. of the value of the article shall be charged, levied, and paid on all empty glass bottles and empty glass jars imported into Saorstát Eireann on or after the 24th day of April, 1925. Duty on empty glass bottles and empty glass jars.

(2) The duty imposed by this section shall not be charged or levied—

(a) on glass syphons, nor

(b) on glass bottles which the Revenue Commissioners are satisfied are adapted for use solely for feeding infants, nor

(c) subject to compliance with such conditions as the Revenue Commissioners may think fit to impose, on glass bottles or glass jars which the Revenue Commissioners are satisfied are imported for use solely for containing milk for sale.

(3) Any article liable to the duty imposed by this section which is re-imported into Saorstát Eireann after exportation therefrom shall be exempt from the said duty if it is shown to the satisfaction of the Revenue Commissioners either—

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

(b) that the article had been first imported prior to the 12th day of May, 1924, or

(c) that the article had been first imported on or after the 12th day of May, 1924, and before the 24th day of April, 1925, and either was not liable to the duty imposed by section 20 of the Finance Act, 1924 (No. 27 of 1924) or was liable to such duty and such duty was paid thereon, or

(d) that the article had been first imported on or after the 24th day of April, 1925, and the duty imposed by this section had been duly paid thereon.

(4) 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.

(5) Section 6 of the Customs and Inland Revenue Act, 1879, shall not apply to articles liable to the duty imposed by this section.

19.—On every glass bottle or glass jar imported into Saorstát Eireann on or after the 9th day of May, 1925, and containing at the time of importation any dutiable commodity there shall be charged, levied, and paid the following customs duty, that is to say:— Duty on glass bottles and jars containing dutiable commodities.

(a) if the capacity of the bottle or jar does not exceed five fluid ounces, a duty at the rate of three pence for every dozen or part of a dozen such bottles or jars;

(b) if the capacity of the bottle or jar exceeds five fluid ounces, a duty at the rate of sixpence for every dozen or part of a dozen such bottles or jars.

20.—(1) On all articles, other than sugar confectionery, cocoa preparations, beer, table waters, herb beer, cider, perry, wine, tobacco, spirits, and any article on which a duty is imposed by section 25 of this Act, imported into Saorstát Eireann on or after the 15th day of June, 1925, and made from or containing sugar or other sweetening matter there shall be charged, levied, and paid the following customs duty, that is to say:— Duty on articles made from or containing sugar, etc.

(a) if the articles are prescribed in the official import lists to be entered on importation by weight, a duty at the rate of one penny on the pound;

	(b) if the articles are prescribed in the official import lists to be entered on importation by measure, a duty at the rate of tenpence on the gallon.	
	(2) The duty imposed by this section shall be in addition to any duty chargeable in respect of any spirits or saccharin used in the manufacture or preparation of the article but in lieu of any duty which might otherwise be chargeable on any other ingredient used in the manufacture or preparation of the article.	5
	(3) The provisions of section 8 of the Finance Act, 1919, shall not apply to the duty imposed by this section.	10
Additional duty on toilet soaps.	<b>21.</b> —In addition to the customs duty imposed by section 21 of the Finance Act, 1924 (No. 27 of 1924), 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 toilet (including shaving) soaps, soap powders, and soap substitutes imported into Saorstát Eireann on or after the 24th day of April, 1925.	15
Continuance of new import duties.	<b>22.</b> —(1) The new import duties (other than 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, 1925, by section 13 of the Finance Act, 1924 (No. 27 of 1924), shall continue to be charged, levied, and paid on and from the said 1st day of May, 1925, up to the 1st day of May, 1926. (2) Whenever the Revenue Commissioners are satisfied that any cinematograph film imported into Saorstát Eireann is of educational character, they shall, subject to compliance with such conditions as they think fit to impose, exempt such film from payment of the duty on cinematograph films imposed by this section. (3) The provisions of section 8 of the Finance Act, 1919, shall apply to the duties continued by this section, with the substitution of the expression "Saorstát Eireann" for the expression "Great Britain and Ireland."	20 25 30
Continuance of additional duties on dried fruits.	<b>23.</b> —(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 1st day of August, 1925, by section 14 of the Finance Act, 1924 (No. 27 of 1924), shall continue to be charged, levied, and paid on and from the said 1st day of August, 1925, up to the 1st day of August, 1926. (2) The provisions of section 8 of the Finance Act, 1919, shall apply to the duties continued by this section with the substitution of the expression "Saorstát Eireann" for the expression "Great Britain and Ireland."	35 40
Amendment of section 15 of the Finance Act, 1924.	<b>24.</b> —(1) Section 15 (which imposes a customs duty on sugar confectionery) of the Finance Act, 1924 (No. 27 of 1924), shall as on and from the 24th day of April, 1925, be construed and have effect as if— (a) the words "or saccharin" were inserted in sub-section (1) thereof immediately after the words "in respect of any spirits" contained in that sub-section, and (b) the words "or saccharin" and the words "except saccharin" now respectively contained in sub-section (3) thereof were omitted therefrom wherever they respectively occur in that sub-section.	45 50
Reduced customs duties on sugar.	<b>25.</b> —(1) In lieu of the present customs duties, drawbacks, and allowance in respect of sugar, molasses, glucose, and saccharin there shall be charged, levied, and paid as on and from the 6th day of May, 1925, the duties specified in the second column of Part I. of the First Schedule to this Act, and there shall be paid and allowed the drawbacks and allowance set out in Part II. of the said Schedule, but subject both as respects duties and as respects drawbacks and allowance to the provisions, so far as they are applicable, set out in Part III. of the said Schedule. (2) The provisions of section 8 of the Finance Act, 1919, shall not apply to the duties imposed by this section, and the Second Schedule to that Act shall as on and from the 6th day of May, 1925, have effect as if the words "sugar," "glucose," "molasses" and "saccharin" were omitted therefrom.	55 60 65

- 26.—(1) In lieu of the present excise duties, drawbacks, and allowance in respect of sugar, molasses, glucose, and saccharin there shall as on and from the 6th day of May, 1925, be charged, levied, and paid the duties specified in the third column of Part I. of the First Schedule to this Act, and there shall be paid and allowed the drawbacks and allowance set out in Part II. of the said Schedule, but subject both as respects duties and as respects drawbacks and allowances to the provisions, so far as they are applicable, set out in Part III. of the said Schedule.
- (2) The duty imposed by this section shall not be charged or levied in respect of sugar or molasses made from beet grown in Saorstát Eireann, and the provisions of section 6 (except sub-section (1) thereof) of the Finance Act, 1922, as adapted under the Adaptation of Enactments Act, 1922 (No. 2 of 1922), shall apply and have effect subject to the following modifications, that is to say:—
- (a) the word "non-dutiable" shall mean exempted by this sub-section from the duty imposed by this section, and
- (b) the expression "Saorstát Eireann" shall be substituted for the expression "Great Britain or Ireland."
- 27.—(1) Entertainments duty within the meaning of section 1 of the Finance (New Duties) Act, 1916, shall not be charged or levied on payments for admission to any entertainment as respects which it is proved to the satisfaction of the Revenue Commissioners that the entertainment consists solely of an exhibition of games or sports which are ordinarily played or contested out-of-doors by two or more persons or by two or more groups of persons and do not involve the use or participation of horses, dogs, or other animals or the use of mechanically-propelled vehicles.
- (2) For the purposes of this section the games of badminton and handball shall be deemed to be ordinarily played out-of-doors.
- 28.—The duties of customs chargeable under section 12 of the Finance Act, 1924 (No. 27 of 1924), on tea shall cease to be chargeable or leviable as on and from the 6th day of May, 1925, and no duty of customs shall be chargeable or leviable on tea imported into Saorstát Eireann on or after that date.
- 29.—The duties of customs chargeable under sub-section (1) of section 3 of the Finance Act, 1922, on coffee shall cease to be chargeable or leviable as on and from the 6th day of May, 1925, and no duty of customs shall be chargeable or leviable on coffee imported into Saorstát Eireann on or after that date.
- 30.—The duties of customs chargeable under section 2 of the Finance Act, 1922, on cocoa, cocoa husks, cocoa shells, and cocoa-butter shall cease to be chargeable or leviable as on and from the 6th day of May, 1925, and no duty of customs shall be chargeable or leviable on cocoa, cocoa husks, cocoa shells, or cocoa-butter imported into Saorstát Eireann on or after that date, save in so far as the same may be chargeable with duty under section 16 of the Finance Act, 1924 (No. 27 of 1924).
- 31.—(1) The duties of customs chargeable under sub-section (1) of section 3 of the Finance Act, 1922, on chicory shall cease to be chargeable or leviable as on and from the 6th day of May, 1925, and no duty of customs shall be chargeable or leviable on chicory imported into Saorstát Eireann on or after that date.
- (2) The duty of excise chargeable under sub-section (2) of section 3 of the Finance Act, 1922, on chicory shall cease to be chargeable or leviable as on and from the 6th day of May, 1925, and no duty of excise shall be chargeable or leviable on chicory on or after that date.
- 32.—(1) As from the 6th day of May, 1925, there shall be allowed on the due exportation or the due shipment for use as ships' stores of any goods in the manufacture or preparation of which in Saorstát Eireann any imported preparation made from or containing cocoa in any form and chargeable as such with duty

Reduced excise duties on sugar.

Exemption of certain games, etc., from entertainments duty.

Abolition of customs duties on tea.

Abolition of customs duties on coffee.

Abolition of customs duties on cocoa.

Abolition of customs and excise duties on chicory.

Drawback on cocoa preparations.

under section 16 of the Finance Act, 1924 (No. 27 of 1924) has been used, a drawback equal to the duty paid under the said section 16 in respect of the quantity of such preparation which appears to the Revenue Commissioners to have been used in the manufacture or preparation of the goods. 5

(2) In allowing drawback under this section the Revenue Commissioners, with the consent of the Minister for Finance, may in order to facilitate trade modify or dispense with all or any of the requirements of sections 104 and 106 of the Customs Consolidation Act, 1876, as to the giving of security and the examination of goods. 10

Abolition of excise duty on coffee and chicory substitutes.

**33.**—The duty of excise now chargeable under sub-section (3) of section 3 of the Finance Act, 1922, on any article or substance prepared or manufactured for the purpose of being in imitation of, or in any respect to resemble, or to serve as a substitute for, coffee or chicory, and on any mixture of any such article or substance with coffee or chicory, shall cease to be chargeable or leviable as on and from the 6th day of May, 1925, and no duty of excise shall be chargeable or leviable on any such article, substance, or mixture on or after that date. 15 20

Excise duty on dogs.

**34.**—(1) An excise duty (in this Act referred to as dog duty) of five shillings shall be payable on every dog aged one month or upwards in respect of every financial year or part of a financial year during which such dog is kept in Saorstát Eireann.

(2) The dog duty shall be under the care and management of the Revenue Commissioners but shall be paid and collected through the Post Office by means of licences to be taken out annually for the purpose by the persons liable to pay the duty. 25

(3) The dog duty in respect of any dog shall be paid by the person keeping the dog and every person who keeps a dog aged one month or upwards on which dog duty has not been paid in respect of the financial year then current shall be guilty of an offence under this section and shall be liable on summary conviction thereof to a penalty of five pounds. 30

(4) The Minister for Finance may make regulations for the collection of the dog duty and the issue of licences on payment thereof but shall not make any such regulation in relation to the duties of officers of the Post Office without consultation with the Minister for Posts and Telegraphs. 35

Production of dog licences.

**35.**—(1) It shall be the duty of every person who keeps a dog aged one month or upwards to produce on demand for inspection by any member of the *Gárda Síochána* or any officer of customs and excise a licence issued under this Act in respect of the payment of dog duty on that dog in respect of the financial year then current: Provided always that when such demand is made elsewhere than at the residence of such person and such person has not the licence with him at the time of such demand, such person shall be deemed to comply with the demand if he undertakes to produce and (on being so required) does produce the licence at his residence for inspection by a member of the *Gárda Síochána* or an officer of customs and excise within twelve hours thereafter. 40 45 50

(2) Any such person as aforesaid who in contravention of this section fails to produce such licence for such inspection on such demand shall be guilty of an offence under this section and shall be liable on summary conviction thereof to a penalty of two pounds. 55

Penalties and offences in relation to dog duty.

**36.**—(1) The penalties imposed by this Act in relation to dog duty shall be excise penalties and the provisions of any Act for the time being in force in relation to the recovery of excise penalties shall apply accordingly to the recovery of such penalties. 60

(2) In any prosecution for an offence in relation to dog duty the burden of proof of the age of the dog to which the prosecution relates shall lie on the person prosecuted.

(3) For the purposes of this Act a dog shall be deemed to be kept by its owner, but for the purposes of a prosecution for an offence in relation to dog duty a dog may be deemed to be kept also by the occupier of any house, apartments, kennels, or other premises in which the dog is kept or permitted to live or remain unless such occupier proves to the satisfaction of the court that he is not the owner and has not the custody of the dog and that such dog was kept or permitted to live or remain on such premises without his consent.

10 **37.**—(1) There shall be charged, levied, and paid at the times hereinafter mentioned on and by every person to whom a firearm certificate is granted at any time after the 31st. day of July, 1925, under any Act passed or to be passed during the financial year beginning on the 1st day of April, 1925, an excise duty at the rate specified in the Second Schedule to this Act in respect of every firearm certificate so granted to him.

Firearm certificate duty.

(2) The duty imposed by this section in respect of any firearm certificate shall be charged, levied, and paid on the grant of such certificate.

20 **38.**—(1) An excise duty of one pound shall be charged, levied, and paid on the occasions hereinafter mentioned on and by every person who has on and from the 1st day of August, 1925, or on or at any time after that day becomes registered in any register of firearms dealers which may be established and kept in pursuance of any Act passed or to be passed during the financial year beginning on the 1st day of April, 1925.

Registered firearms dealers' duty.

(2) The excise duty imposed by this section shall be charged, levied, and paid upon registration in any such register as aforesaid and also upon every renewal of any such registration.

30 **39.**—(1) There shall be charged, levied, and paid on the occasions hereinafter mentioned on and by every person who, under any Act passed or to be passed during the financial year beginning on the 1st day of April, 1925, takes out or renews a licence for the sale of salmon and trout an excise duty of one pound in respect of every licence so taken out or renewed.

Salmon dealers' licence duty.

(2) The duty imposed by this section in respect of any such licence as aforesaid shall be charged, levied, and paid at the time of taking out such licence and also on every renewal of such licence.

40 **40.**—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.

Determination of value of dutiable articles.

### PART III.

#### CORPORATION PROFITS TAX.

50 **41.**—(1) In respect of every accounting period beginning before and ending on or after the 1st day of January, 1925, the proviso to sub-section (1) of section 52 of the Finance Act, 1920, shall be construed and have effect as if the following paragraph were inserted therein in lieu of the paragraph (a) now contained in the said proviso, that is to say:—

Increase of exemption from Corporation profits tax.

55 “ (a) in the case of every accounting period beginning before and ending on or after the 1st day of January, 1925, the profits arising in the accounting period shall be apportioned between the part of the period which is before that date and the part of the period which is after the 31st day of December, 1924, in proportion

to the respective lengths of those parts, and no tax shall be charged on so much of the profits apportioned to the first-mentioned part of the period as bears to five hundred pounds the same proportion as such first-mentioned part of the period bears to twelve months, and no tax shall be charged on so much of the profits apportioned to the second-mentioned part of the period as bears to one thousand pounds the same proportion as such second-mentioned part of the period bears to twelve months."

(2) In respect of every accounting period beginning and ending after the 31st day of December, 1924, paragraph (a) of the proviso to sub-section (1) of section 52 of the Finance Act, 1920, shall be construed and have effect as if the words "one thousand pounds" were inserted therein in lieu of the words "five hundred pounds" wherever the last-mentioned words occur in the said paragraph.

#### PART IV.

##### STAMP DUTIES.

*Ad valorem*  
stamp duty in  
case of foreign  
currency.

42.—Where an instrument is chargeable with *ad valorem* duty in respect of money in any currency other than British currency, such duty shall be calculated on the value of that money in British currency according to the rate of exchange current at the date of the instrument.

Exemption from  
stamp duty of  
certain thrift  
certificates.

43.—(1) A certificate issued by an employer to any of his employees in pursuance of a scheme for encouraging thrift amongst such employees whereby the employer—

(a) acknowledges the receipt of money deposited with him by the employee out of his earnings in the employment of the employer, and

(b) undertakes to repay such money to the employee with interest in accordance with the terms of such scheme,

shall be exempt from any stamp duty chargeable under the Stamp Act, 1891, or any Act amending the same.

(2) In this section the word "employer" includes any employer being a body of persons, corporate or unincorporate, as well as an employer who is an individual.

#### PART V.

##### MISCELLANEOUS AND GENERAL.

Certain particu-  
lars to be  
evidence in  
certain appeals.

44.—The particulars of any instrument which are presented to or obtained by the Revenue Commissioners (whether before or after the passing of this Act) under Section 4 of the Finance (1909-10) Act, 1910, shall, in any appeal under section 33 or sub-section (3) of section 60 of that Act or section 19 of the Finance Act, 1923, be received as *prima facie* evidence of all matters and things stated in such particulars.

Repeals.

45.—The several enactments specified in the Third Schedule to this Act are hereby repealed to the extent mentioned in the third column of the said Schedule and as on and from the respective dates specified in the fourth column of the said Schedule.

Short title,  
construction and  
commencement.

46.—(1) This Act may be cited as the Finance Act, 1925.

(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.

(3) Save as is otherwise expressly provided, 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 on and from the 6th day of April, 1925, 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 on and from the 1st day of April, 1925.

10 FIRST SCHEDULE.  
RATES OF SUGAR, ETC., DUTIES, DRAWBACKS, AND ALLOWANCE.

PART I.  
DUTIES.

15	Articles.	Customs Duty.		Excise Duty.	
		s.	d.	s.	d.
	Sugar which, when tested by the polariscope indicates a polarisation exceeding ninety-eight degrees the cwt.	9	4	9	4
20	Sugar of a polarisation not exceeding seventy-six degrees the cwt.	4	6	4	6
	Sugar of a polarisation—				
	Exceeding 76 and not exceeding 77 the cwt.	4	7.5	4	7.5
	77 78	4	9.3	4	9.3
	78 79	4	11.1	4	11.1
25	79 80	5	0.9	5	0.9
	80 81	5	2.7	5	2.7
	81 82	5	4.5	5	4.5
	82 83	5	6.3	5	6.3
	83 84	5	8.3	5	8.3
30	84 85	5	10.3	5	10.3
	85 86	6	0.3	6	0.3
	86 87	6	2.3	6	2.3
	87 88	6	4.6	6	4.6
	88 89	6	6.8	6	6.8
35	89 90	6	9.5	6	9.5
	90 91	7	0.2	7	0.2
	91 92	7	2.9	7	2.9
	92 93	7	5.6	7	5.6
	93 94	7	8.2	7	8.2
40	94 95	7	10.9	7	10.9
	95 96	8	1.6	8	1.6
	96 97	8	4.3	8	4.3
	97 98	8	7.0	8	7.0
45	Molasses (except when cleared for use by a licensed distiller in the manufacture of spirits) and invert sugar and all other sugar and extracts from sugar which cannot be completely tested by the polariscope and on which duty is not specially charged by reference to the other provisions of this Part of this Schedule:—				
	If containing 70 per cent. or more of sweetening matter ..... the cwt.	5	11	5	11
55	If containing less than 70 per cent. and more than 50 per cent. of sweetening matter ..... the cwt.	4	3	4	3

If containing not more than 50 per cent. of sweetening matter .....	s. d.	s. d.
..... the cwt.	2 1	2 1

The amount of sweetening matter to be taken to be the total amount of cane, invert and other sugar contained in the article as determined by analysis in manner directed by the Revenue Commissioners. 5

Glucose:—

Solid .....	the cwt.	5 11	5 11	10
Liquid .....	the cwt.	4 3	4 3	
Saccharin (including substances of a like nature or use) .....	the oz.	3 0	3 0	

## PART II.

### DRAWBACKS AND ALLOWANCES. 15

#### A.—CUSTOMS DRAWBACKS.

Nature of Drawback.	Amount or Rate of Drawback
<p>(1) Drawback on the export or on the shipment or deposit in a bonded warehouse, for use as ship's stores, of duty-paid sugar or molasses (including sugar or molasses produced from duty-paid sugar or molasses) and which has passed a refinery in Saorstát Eireann.</p>	<p>In the case of molasses produced in bond an amount equal to the duty paid and in any other case an amount equal to the duty which would be chargeable on the importation of the like article. <span style="float: right;">20</span></p> <p style="text-align: right;">25</p>
<p>(2) Drawback on the deposit in a bonded warehouse for export of beer in the brewing of which duty-paid sugar or glucose has been used.</p>	<p>An amount equal to the duty paid in respect of the sugar or glucose. <span style="float: right;">30</span></p>
<p>(3) Drawback on the export, or on the shipment, or deposit in a bonded warehouse for use as ship's stores of goods (other than beer) in the manufacture or preparation of which in Saorstát Eireann any duty-paid sugar, molasses, glucose or saccharin has been used.</p>	<p>An amount equal to the duty chargeable in respect of that quantity of the sugar, molasses, glucose or saccharin which appears to the satisfaction of the Revenue Commissioners to have been used in the manufacture or preparation of the goods, or, in the case of residual products, to be contained in the goods. <span style="float: right;">35</span></p> <p style="text-align: right;">40</p>
<p>(4) Drawback to be allowed to a refiner on molasses produced in Saorstát Eireann from sugar, on which the import duty has been paid at the current rate and delivered to a licensed distiller for use in the manufacture of spirits .....</p>	<p style="text-align: right;">45</p> <p style="text-align: right;">50</p> <p style="text-align: right;">s. d. 2 1.</p>

B.—EXCISE DRAWBACKS.

Nature of Drawback.	Amount or Rate of Drawback.
5 (1) Drawback on the export, or on the shipment, or deposit in a bonded warehouse for use as ship's stores of duty-paid sugar, molasses, glucose or saccharin.	An amount equal to the duty paid.
10 (2) Drawback on the deposit in a bonded warehouse for export of beer in the brewing of which duty-paid sugar or glucose has been used.	An amount equal to the duty paid in respect of the sugar or glucose.
15 (3) Drawback on the export, or on the shipment, or deposit in a bonded warehouse for use as ship's stores of goods (other than beer) in the manufacture or preparation of which in Saorstát Eireann any duty-paid sugar, molasses, glucose or saccharin has been used.	An amount equal to the duty paid in respect of that quantity of the sugar, molasses, glucose or saccharin which appears to the satisfaction of the Revenue Commissioners to have been used in the manufacture or preparation of the goods.
25 (4) Drawback to be allowed to a refiner on molasses produced in Saorstát Eireann from duty-paid sugar and delivered to a licensed distiller for use in the manufacture of spirits ..... the cwt.	s. d. 2 1
30 (5) Drawback on the deposit of duty-paid glucose in a warehouse approved by the Revenue Commissioners under section two of the manufactured Tobacco Act, 1863, for the manufacture of cavendish and negrohead tobacco.	An amount equal to the drawback which would have been payable on the export of the glucose.

35 C.—ALLOWANCES TO REFINERS ON MOLASSES PRODUCED IN SAORSTÁT EIREANN AND USED SOLELY FOR THE PURPOSE OF FOOD FOR STOCK.

Nature of allowance.	Rate of allowance.
40 (1) Allowance on molasses produced from sugar on which duty has been paid on importation or on which the excise duty has been paid ..... the cwt.	s. d. 2 1

PART III.

PROVISION AS TO DUTIES.

45 DRAWBACKS AND ALLOWANCES.

1. The charge of a specified amount of duty, or the grant of a specified amount of drawback or allowance, in respect of a specific weight of any article includes a proportionately less duty or drawback or allowance, as the case may be, in respect of any less weight of that article.
- 50 2. Molasses imported into, or produced in bond in, Saorstát Eireann, shall not be liable to duty if it is used solely for the purpose of food for stock and the prescribed conditions are complied with in respect thereof.

3. The customs and excise drawbacks in respect of beer, the excise drawback in respect of glucose deposited in an approved warehouse, and the allowances to refiners on molasses shall only be allowed and paid subject to compliance with the prescribed conditions.

5

4. The Revenue Commissioners in allowing drawback in respect of any manufactured or prepared goods may, with the consent of the Minister for Finance, in order to facilitate trade, relax any requirement of the Customs Consolidation Act, 1876, as to the giving of security and the examination of the goods.

10

5. Notwithstanding anything in this Act, drawbacks and allowances shall be allowed and paid at the rates in force before the sixth day of May, nineteen hundred and twenty five, in all cases where it is shown to the satisfaction of the Revenue Commissioners that duties were paid at the rates in force before that date.

15

6. If any person acts in contravention of any prescribed condition, or any condition imposed by the Revenue Commissioners under the provisions of any previous Act in relation to the use of molasses solely as food for stock, he shall, for each offence, be liable to a customs penalty or an excise penalty, as the case may be, of fifty pounds.

20

7. In this Schedule, unless the content otherwise requires—

(a) the expression "duty" means the duty of customs or the duty of excise, as the case may be, imposed by sections 25 or 26 of this Act.

25

(b) the expression "duty-paid" in relation to any goods means goods in respect of which the Revenue Commissioners have been satisfied that duty has been paid.

(c) the expression "prescribed conditions" means such conditions for the protection of the Revenue in respect of proof or security or otherwise as the Revenue Commissioners may prescribe.

30

#### SECOND SCHEDULE.

##### RATES OF FIREARM CERTIFICATE DUTY. 35

£ s. d.

1. For a firearm certificate for a rifle, or a pistol or revolver, with or without ammunition therefor ...	5	0	
2. For a firearm certificate for a shot-gun, with or without ammunition therefor, limited to use for killing animals or birds other than game on land occupied by the person to whom the certificate is granted ... ..			40
3. For any other firearm certificate—			
For one such certificate ... ..	2	0	0 45
Where two or more such certificates are granted to the same person (not necessarily at the same time) and expire on the same date, for the first such certificate ... ..	2	0	0
For the second and every subsequent such certificate ... ..		5	0 50

THIRD SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter	Short Title	Extent of Repeal	Date of Repeal
5 & 6 Vic., c. 81	Game Certificates (Ireland) Act, 1842	The whole Act	1st August, 1925
23 & 24 Vic., c. 90	Game Licences Act, 1860	The whole Act	1st August, 1925
23 & 24 Vic., c. 113	Excise Act, 1860	Sections 8 to 21	6th May, 1925
24 & 25 Vic., c. 91	Revenue (No. 2) Act, 1861	Section 17	1st August, 1925
28 & 29 Vic., c. 50	Dogs Regulation (Ireland) Act, 1865	The whole Act	1st April, 1925
30 & 31 Vic., c. 116	Dogs (Ireland) Act 1867	The whole Act	1st April, 1925
33 & 34 Vic., c. 57	Gun Licence Act, 1870	The whole Act,	1st August, 1925
45 & 46 Vic., c. 41.	Customs and Inland Revenue Act, 1882	Sections 5, 6 and 7	6th May, 1925
45 & 46 Vic., c. 72	Revenue, Friendly Societies and National Debt Act, 1882	Section 6	1st August, 1925
46 & 47 Vic., c. 10	Customs and Inland Revenue Act, 1883	Sections 4, 5 and 6	1st August, 1925
62 & 63 Vic., c. 9	Finance Act, 1899	Section 12	1st April, 1925
10 Edw. VII., c. 8	Finance (1909-10) Act, 1910	Sections 20, 21 and 24	1st April, 1925
6 Geo. V., c. 11	Finance (New Duties) Act, 1916	Paragraph (d) of sub-section (5) of section 1 from "or is provided" to the end of the paragraph	1st April, 1925
6 & 7 Geo. V., c. 24	Finance Act, 1916	Section 4	6th May, 1925
8 & 9 Geo. V., c. 40	Income Tax Act, 1918	Sub-section (2) of section 48	6th April, 1924
8 & 9 Geo. V., c. 40	Income Tax Act, 1918	Paragraph (b) of sub-section (2) of section 68; in No. 8 of the Rules applicable to Schedule C and entitled "Rules as to interest, etc., payable out of public revenue to or through the Bank of England or the Bank of Ireland, or by the National Debt Commissioners" the words "and the amount of any tax charged on the trading profits of either Bank"; No. 3 of the Rules applicable to Case IV of Schedule D; No. 4 of the Rules applicable to Case V of Schedule D	6th April, 1925
9 & 10 Geo. V., c. 81	Dogs Regulation (Ireland) Act, 1919	The whole Act	1st April, 1925
No. 27 of 1924	Finance Act, 1924	Section 12	6th May, 1925
No. 27 of 1924	Finance Act, 1924	Section 20	24th April, 1925

Saorstát Eireann.

Saorstát Eireann.

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BILLE AIRGID, 1925.

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FINANCE BILL, 1925.

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BILLE

BILL

*(mar do leasúodh i gCoiste)*

*(as amended in Committee)*

*dá ngairmtear*

*entitled*

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

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.

*An tAire Airgid do thug isteach.*

*Introduced by the Minister for Finance.*

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*Do hordúodh, ag Dáil Eireann, do chlóbhuala, 11adh Meitheamh, 1925.*

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*Ordered, by Dáil Eireann, to be printed, 11th June, 1925.*

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BAILE ATHA CLIATH :  
FOILLSITHE AG OIFIG AN TSOLATHAIR.

DUBLIN :  
PUBLISHED BY THE STATIONERY OFFICE.

Le ceannach trí MESSRS. EASON AND SON, LTD.,  
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