

SAORSTAT EIREANN.

BILLE AIRGID, 1926.

FINANCE BILL, 1926.

*Mar do ritheadh ag dhá Thigh an Oireachtais.
As passed by both Houses of the Oireachtas.*

ARRANGEMENT OF SECTIONS.

PART I.

INCOME TAX.

Section.

1. Income tax and super-tax for 1926-27.
2. Confirmation of Agreement.
3. Charge of tax in certain cases where no income.
4. Amendment of adaptations of enactments relating to Dominion income tax.
5. Interpretation of section 10 of Finance Act, 1924.

PART II.

CUSTOMS AND EXCISE.

6. Abolition of excise duty on cider and perry.
7. Duty on oatmeal.
8. Duty on wireless telegraphy apparatus.
9. Increase of additional duties on immature spirits.
10. Additional duties on wines.
11. Continuance of new import duties.
12. Continuance of additional duties on dried fruit.
13. Additional exemption from duty on wearing apparel.
14. Amendment of section 29 of Finance Act, 1924.
15. Amendment of section 15 of Finance Act, 1924.
16. Exemption of certain substances from soap substitutes duty.
17. Exemption of certain medicinal articles from any duty.
18. Exemption of greyhound coursing matches from entertainments duty.
19. Bottling of spirits in warehouses.
20. Increased duties on mechanically propelled vehicles.
21. Excise duty on motor car driving licences.
22. Bookmaker's licence duty.
23. Registered bookmaking premises duty.
24. Duty on bets.
25. Regulations for payment of duty on bets.
26. Powers of entry and search for documents.
27. Duty on game-dealer's licences.

PART III.

DEATH DUTIES.

28. Increase of rates of estate duty.
29. Date on which succession arises for succession duty purposes.

[No. 19c of '26.]

PART IV.

CORPORATION PROFITS TAX.

Section.

30. Increase of exemption from corporation profits tax.
31. Temporary continuance of certain exemptions from corporation profits tax.

PART V.

EXCESS PROFITS DUTY.

32. Limitation of time for making assessment etc.
33. Final determination of assessment etc.
34. Service of notices.
35. Munitions Exchequer payments.
36. Savings for fraud etc. and existing powers.

PART VI.

MISCELLANEOUS AND GENERAL.

37. Stamp duty on instruments made under State Lands Act, 1924.
38. Exemptions from stamp duty on receipts.
39. Evidence in proceedings for recovery of tax or duty.
40. Provisions as to financial year 1922-23.
41. Recovery of penalties in relation to dog duty.
42. Care and management of taxes and duties.
43. Short title, construction and commencement.

First Schedule.—Part I.—Agreement.

Part II.—Modifications of Income Tax Acts.

Second Schedule.—Part I.—Additional Customs Duties in Respect of Immature Spirits.

Part II.—Additional Excise Duties in Respect of Immature Spirits.

Third Schedule.—Excise Duties on Mechanically propelled Vehicles used on Public Roads.

Fourth Schedule.—Scale of Rates of Estate Duty.

SAORSTÁT EIREANN.

BILLE AIRGID, 1926.

FINANCE BILL, 1926.

BILL

5

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 SAORSTÁT
EIREANN AS FOLLOWS:—

PART I.

15

INCOME TAX.

1.—(1) Income tax shall be charged for the year beginning on the 6th day of April, 1926, at the rate of four shillings in the pound. Income tax and
super-tax for
1926-27.

(2) Super-tax shall be charged for the year beginning on the
20 6th day of April, 1926, at the following rates:—

In respect of the first two thousand pounds
of the income ... Nil

In respect of the excess over two
thousand pounds—

25 For every pound of the first five
hundred pounds of the excess ... Ninepence

For every pound of the next five
hundred pounds of the excess ... One shilling

30 For every pound of the next one
thousand pounds of the excess ... One shilling
and sixpence

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

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

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

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

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

45 (3) The several statutory and other provisions which were in
force during the year beginning on the 6th day of April, 1925,
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
50 beginning on the 6th day of April, 1926:

2.—(1) The Agreement set forth in Part I of the First Schedule
to this Act is hereby confirmed and shall have effect with respect
to exemption or relief to be granted from Saorstát Eireann in-
come tax and super-tax for the year beginning on the 6th day

Confirmation of
Agreement.

of April, 1926, and every subsequent year in which the said Agreement has, by virtue of an Act of the British Parliament, effect with respect to exemption or relief to be granted from British income tax and super-tax for that year.

(2) For the purpose of giving effect to the said Agreement, the Income Tax Acts in relation to persons resident in Saorstát Eireann, whether they are or are not also resident in Great Britain or Northern Ireland, and in relation to claims by persons resident in Great Britain or Northern Ireland, shall for any year for which the said Agreement is in force have effect subject to the modifications set forth in Part II of the First Schedule to this Act.

Charge of tax in certain cases where no income.

3.—(1) Whenever in any year of assessment a person would be entitled to income from a particular source which in fact does not produce income for or within that year, and the tax thereon would if the source had produced income be computed by reference to income from the same source in any preceding year or years, such person shall, in the year of assessment aforesaid, be chargeable with tax in the same manner and to the like amount as if the source had produced income in such year.

(2) This section shall be deemed always to have had effect in relation to income tax chargeable in respect of any income other than that falling within Case III or Case V of Schedule D of the Income Tax Act, 1918.

Amendment of adaptations of enactments relating to Dominion income tax.

4.—Section 12 of the Finance Act, 1923 (No. 21 of 1923) 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) (which adapts certain enactments relating to Dominion income tax) now contained therein, that is to say:—

“(1) Section 27 of the Finance Act, 1920 and section 28 of the Finance Act, 1921 (which relate to relief in the United Kingdom from Dominion income tax) shall be construed and have effect as if—

(a) the expression ‘Saorstát Eireann’ were inserted in the said sections respectively in lieu of the expression ‘United Kingdom’ wherever that expression occurs in the said sections, and

(b) the word ‘British’ were inserted in the said sections respectively in lieu of the word ‘Dominion’ wherever that word occurs in the said sections as an adjective, and

(c) the expression ‘Great Britain and Northern Ireland’ were inserted in the said sections respectively in lieu of the several expressions ‘any Dominion,’ ‘the Dominion,’ and ‘that Dominion’ wherever any of those expressions occur in the said sections respectively except in the cases mentioned in the preceding paragraph and the next paragraph hereof, and

(d) the expression ‘British Government’ were inserted in sub-section (6) of the said section 27 in lieu of the expression ‘Government of the Dominion’ where that expression occurs in the said sub-section and in paragraph (a) of sub-section (7) of the said section 27 in lieu of the expression ‘Government of any Dominion’ where that expression occurs in the said paragraph, and

(e) paragraph (a) of sub-section (8) of the said section 27 were omitted from that section.”

Interpretation of Section 10 of Finance Act, 1924.

5.—To remove doubts it is hereby declared and enacted that the reference contained in sub-section (1) of section 10 of the Finance Act, 1924 (No. 27 of 1924), to a determination given pursuant to section 196 of the Income Tax Act, 1918, includes and always did include a determination so given in relation to tax charged for the year beginning on the 6th day of April, 1923, or any previous year as well as a determination so given in relation to tax charged for the year beginning on the 6th day of April 1924, or any subsequent year.

PART II.

CUSTOMS AND EXCISE.

6.—The duties of excise chargeable under section 28 of the Finance Act, 1925 (No. 28 of 1925) on cider and perry shall
5 cease to be chargeable or leviable as on and from the 1st day of July, 1926, and no duty of excise shall be chargeable or leviable on cider or perry which is sold or kept for sale in Saorstát Éireann on or after that date.

Abolition of
excise duty
on cider and
perry.

7.—A customs duty at the rate of two shillings and sixpence
10 the hundredweight shall be charged, levied, and paid on all oatmeal imported into Saorstát Éireann on or after the 22nd day of April, 1926.

Duty on
oatmeal.

8.—(1) A customs duty of an amount equal to thirty-three
and one-third per cent. of the value of the article shall be
15 charged, levied, and paid on all apparatus for the transmission and reception or the transmission only or the reception only of messages or other communications by wireless telegraphy, whether such apparatus is completely or partially manufactured, and on all component parts and accessories (including cases,
20 cabinets, and other containers) of such apparatus, whether such parts and accessories are completely or partially manufactured, imported into Saorstát Éireann on or after the 22nd day of April, 1926.

Duty on wireless
telegraphy
apparatus.

(2) The duty imposed by this section shall be charged and
25 levied in lieu and stead of any other customs duty which might otherwise be chargeable on any such article.

(3) Whenever it is proved to the satisfaction of the Revenue Commissioners that any article capable of use as a component part or an accessory of any such apparatus as aforesaid is
30 imported for use or has been and is being used exclusively for some other purpose, the Revenue Commissioners shall, subject to such conditions (if any) as they think fit to impose, either (as the case may require) allow the article to be imported without payment of the duty imposed by this section or repay any such
35 duty paid on importation.

(4) Whenever the Revenue Commissioners are satisfied that any article liable to the duty imposed by this section is imported for use exclusively for the purpose of imparting or receiving instruction in wireless telegraphy in a school or college, they
40 may, subject to compliance with such conditions (if any) as they think fit to impose, permit such article to be imported without payment of the duty imposed by 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
45 section and any such articles re-imported into Saorstát Éireann after exportation therefrom shall be exempt from the duty aforesaid if it is shown to the satisfaction of the Revenue Commissioners either—

- (a) that the articles had not been imported previous to their
50 exportation; or
(b) that the articles had been first imported prior to the 22nd day of April, 1926; or
(c) that the articles had been first imported on or after the
55 22nd day of April, 1926, and the duty aforesaid had been duly paid thereon:

Provided that articles which have been imported and exported by way of transit only under bond shall not be deemed to have been imported or exported for the purposes of this provision

(6) Whenever the Revenue Commissioners are satisfied that
60 any partially manufactured article liable to the duty imposed by this section 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 aforesaid.

(7) The value of any article for the purposes of this section 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. 5

(8) In this section the expression " wireless telegraphy " includes wireless telephony.

Increase of
additional duties
on immature
spirits.

9.—(1) In lieu of the additional customs duties in respect of immature spirits specified in Part II of the First Schedule to the Finance Act, 1920, there shall be charged, levied, and paid as on and from the 22nd day of July, 1926, the additional customs duties in respect of immature spirits specified in Part I of the Second Schedule to this Act. 10

(2) In lieu of the additional excise duties in respect of immature spirits specified in Part III of the First Schedule to the Finance Act, 1920, there shall be charged, levied, and paid as on and from the 22nd day of July, 1926, the additional excise duty in respect of immature spirits specified in Part II of the Second Schedule to this Act. 15

(3) The duties imposed by this section shall not be charged or levied on any mixture, compound, or preparation which on importation is charged with duty in respect of the spirit contained in it or used in its preparation or manufacture if the mixture, compound, or preparation is one which is recognised by the Revenue Commissioners as being used for medical purposes. 20 25

(4) If any person proves to the satisfaction of the Revenue Commissioners that any spirits, in respect of which the duty imposed by this section has been paid, are spirits to which the restrictions contained in the Immature Spirits (Restriction) Act, 1915, as amended by any Act of the Oireachtas passed or to be passed in the financial year now current do not apply, and that such spirits have been delivered to him and used solely in the manufacture or preparation of an article recognised by the Revenue Commissioners as an article used for medical purposes or have been used for scientific purposes, such person shall, subject to compliance with the regulations made or to be made by the Revenue Commissioners under section 4 of the Finance Act, 1918, be entitled to obtain from the Revenue Commissioners repayment of the amount of the duty imposed by this section paid in respect of the spirits so used. 30 35 40

Additional duties
on wines.

10.—(1) In lieu of the present customs duties in respect of wine, there shall (subject to the provisions of this Act) be charged, levied, and paid as on and from the 22nd day of April, 1926, the following customs duties on all wine imported into Saorstát Éireann, that is to say:— 45

| Wine— | £ | s. | d. |
|----------------------------------------------------------------------------------------------------------------------|---|----|----|
| Not exceeding 30 degrees of proof spirit, the gallon | 0 | 5 | 0 |
| Exceeding 30 but not exceeding 42 degrees of proof spirit, the gallon | 0 | 12 | 0 |
| And for every degree or fraction of a degree, beyond the highest above charged, an additional duty the gallon | 0 | 1 | 0 |
| Sparkling wine in bottle, an additional duty, the gallon | 1 | 5 | 0 |
| Still wine in bottle, an additional duty, the gallon | 0 | 4 | 0 |

(2) The provisions of section 8 of the Finance Act, 1919, shall apply to the duties imposed by this section with the substitution of the expression " Saorstát Éireann " for the expression " Great Britain and Ireland." 60

(3) For the purposes of this section, wine rendered sparkling or effervescent and bottled in warehouse shall be deemed to be sparkling wine imported in bottle, and upon delivery for home consumption shall be charged with the duty imposed on sparkling 65

wine by this section, and the time when the wine is entered for home consumption shall be deemed to be the time of importation.

(4) In this section the word "wine" includes the lees of wine.

- 11.—(1) The new import duties which were first imposed by section 12 of the Finance (No. 2) Act, 1915, and were (with the exception of the duty on records and other means of reproducing music) continued up to the 1st day of May, 1926, by section 23 of the Finance Act, 1925 (No. 28 of 1925), shall, with the exception aforesaid and the further exception of the duty on blank film on which no picture has been impressed, continue to be charged, levied, and paid on and from the said 1st day of May, 1926, up to the 1st day of May, 1927.

Continuance of new import duties.

- (2) Whenever the Revenue Commissioners are satisfied that any cinematograph film imported into Saorstát Eireann is of an 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 included in the duties continued 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."

- 12.—(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, 1926, by section 24 of the Finance Act, 1925 (No. 28 of 1925), shall continue to be charged, levied, and paid on and from the said 1st day of August, 1926, up to the 1st day of August, 1927.

Continuance of additional duties on dried fruit.

- (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."

- 13.—The duty imposed by section 16 of the Finance Act, 1925 (No. 28 of 1925), shall not be charged or levied on any component parts of corsets made wholly or mainly of non-textile materials.

Additional exemption from duty on wearing apparel.

- 14.—So much of sub-section (1) of section 29 of the Finance Act, 1924 (No. 27 of 1924), as enacts that section 6 of the Customs and Inland Revenue Act, 1879, shall not apply to articles liable to the duty imposed by section 22 of the said Finance Act, 1924, shall cease to have effect, and the said section 29 shall be construed and have effect as if all references therein to the said duty were omitted therefrom.

Amendment of Section 29 of Finance Act, 1924.

- 15.—Sub-section (3) of section 15 of the Finance Act, 1924 (No. 27 of 1924), shall be construed and have effect as if the word "caramel" were omitted therefrom.

Amendment of Section 15 of Finance Act, 1924.

- 16.—Neither the customs duty imposed by section 21 of the Finance Act, 1924 (No. 27 of 1924), nor the customs duty imposed by section 22 of the Finance Act, 1925 (No. 28 of 1925), shall be charged or levied on any of the following substances when imported otherwise than as a part or ingredient of any article or preparation, that is to say, sodium carbonate, sodium silicate, caustic soda, potassium carbonate, caustic potash, ammonia, or borax.

Exemption of certain substances from soap substitutes duty.

- 17.—Articles which are liable to duty under section 15 of the Finance Act, 1924 (No. 27 of 1924) or under section 16 of that Act or under section 21 of the Finance Act, 1925 (No. 28 of 1925), and contain no dutiable ingredients other than saccharin to an extent not exceeding one per cent., and are shown to the satisfaction of the Revenue Commissioners to be intended for use

Exemption of certain medicinal articles from any duty.

exclusively because of or as a preventive of or remedy for disease shall, subject to compliance with such conditions as the Revenue Commissioners may think fit to impose, be admitted without payment of any duty whether imposed by one of the said sections or otherwise.

Exemption of
greyhound
coursing
matches from
entertainments
duty.

18.—On and after the 1st day of November, 1926, 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 one or more courses between greyhounds. 5 10

Bottling of
spirits in
warehouses.

19.—(1) Section 68 of the Spirits Act, 1880, shall be construed and have effect as if the following two sub-sections were respectively inserted therein in lieu of sub-section (3) and sub-section (7) respectively now contained therein, that is to say:— 15

“(3) If the spirits are for home consumption they must be drawn off into either—

- (a) imperial or reputed quart bottles; or
- (b) imperial or reputed pint bottles; or
- (c) imperial one-half-pint bottles; or 20
- (d) imperial one-quarter-pint bottles; or
- (e) imperial one-eighth-pint bottles,

and packed in cases containing either—

- (f) one or more dozen imperial or reputed quart bottles; or
- (g) two or more dozen imperial or reputed pint bottles; or
- (h) thirty-two imperial one-half-pint bottles or any multiple of thirty-two imperial one-half-pint bottles; or
- (i) sixty-four imperial one-quarter-pint bottles or any multiple of sixty-four imperial one-quarter-pint bottles; or 30
- (j) one hundred and twenty-eight imperial one-eighth-pint bottles or any multiple of one hundred and twenty-eight imperial one-eighth-pint bottles. 35

“(7) Spirits so bottled may not be removed for home consumption—

(a) by a distiller who is not licensed as a dealer, in a quantity less than—

- (i) five dozen imperial or reputed quart bottles, or 40
- (ii) ten dozen imperial or reputed pint bottles, or
- (iii) one hundred and sixty imperial one-half-pint bottles, or
- (iv) three hundred and twenty imperial one-quarter-pint bottles, or 45
- (v) six hundred and forty imperial one-eighth-pint bottles;

(b) by any other person in a quantity less than—

- (i) one dozen imperial or reputed quart bottles, or
- (ii) two dozen imperial or reputed pint bottles, or 50
- (iii) thirty-two imperial one-half-pint bottles, or
- (iv) sixty-four imperial one-quarter-pint bottles, or
- (v) one hundred and twenty-eight imperial one-eighth-pint bottles.

(2) Section 3 of the Customs and Inland Revenue Act, 1880, is hereby repealed and in lieu thereof it is hereby enacted that foreign spirits bottled in accordance with the regulations of the Revenue Commissioners in any customs or excise warehouse in either— 55

- (a) imperial or reputed quart bottles, or 60
- (b) imperial or reputed pint bottles, or
- (c) imperial one-half-pint bottles, or
- (d) imperial one-quarter-pint bottles, or
- (e) imperial one-eighth-pint bottles,

and packed in cases containing either—

- (f) one or more dozen imperial or reputed quart bottles, or

- (g) two or more dozen imperial or reputed pint bottles, or
- (h) thirty-two imperial one-half-pint bottles or any multiple of thirty-two imperial one-half-pint bottles, or
- (i) sixty-four imperial one-quarter-pint bottles or any multiple of sixty-four imperial one-quarter-pint bottles, or
- (j) one hundred and twenty-eight imperial one-eighth-pint bottles or any multiple of one hundred and twenty-eight imperial one-eighth-pint bottles,

may be entered and cleared for home consumption, and there shall be charged upon the delivery for home consumption of such spirits, in addition to the duties of customs and any other charges thereon, the rate following, that is to say :—

for every one dozen imperial or reputed quart bottles or two dozen imperial or reputed pint bottles or thirty-two imperial one-half-pint bottles, or sixty-four imperial one-quarter-pint bottles, or one hundred and twenty-eight imperial one-eighth-pint bottles - - - threepence, and such rate shall be deemed to be a duty of customs or to be a duty of excise according as the same is payable in respect of spirits delivered from a customs warehouse or from an excise warehouse.

20.—(1) The excise duties chargeable under section 13 of the Finance Act, 1920, on mechanically propelled vehicles shall, as on and from the 1st day of January, 1927, be charged, levied, and paid at the rates specified in the Third Schedule to this Act in lieu of the rates specified in the Second Schedule to the said Finance Act, 1920.

Increased duties on mechanically propelled vehicles.

(2) Whenever, on or after the 22nd day of May, 1926, and before the 1st day of January, 1927, duty is paid under the said section 13 of the Finance Act, 1920, on a vehicle of the class mentioned in sub-paragraph (a) of paragraph 6 of the Third Schedule to this Act, such duty shall be charged, levied, and paid at the rate specified in the said sub-paragraph (with the reduction appropriate to the period in respect of which the duty is paid) in lieu of the rate specified in the Second Schedule to the said Finance Act, 1920.

(3) Sub-sections (2), (3) and (5) of the said section 13 of the Finance Act, 1920, as amended and adapted by subsequent enactments, and also all orders and regulations heretofore made thereunder and for the time being in force shall apply to the said duties when charged at the rates specified in the Third Schedule to this Act as fully as they apply to the said duties when charged at the rates specified in the Second Schedule to the said Finance Act, 1920.

(4) Sub-section (4) of the said section 13 of the Finance Act, 1920, is hereby repealed and in lieu thereof it is hereby enacted that no duty shall be charged or levied under the said section 13 as amended by this section in respect of—

- (a) refuse carts, sweeping machines, or watering machines used exclusively for cleansing public streets and roads, or
- (b) ambulances, road rollers, or fire engines, or
- (c) vehicles kept by a local authority and used exclusively for the purpose of the fire brigade service of such local authority.

(5) The Roads Act, 1920, and all orders heretofore made thereunder and for the time being in force shall apply to the duties chargeable under the said section 13 of the Finance Act, 1920, when charged at the rates specified in the Third Schedule to this Act as fully as they apply to the said duties when charged at the rates specified in the Second Schedule to the said Finance Act, 1920, and all references in the said Roads Act, 1920, to the said section 13 shall in relation to the said duties when charged at the rates specified in the said Third Schedule to this Act be

construed as referring to the said section 13 as amended and applied by this section.

Excise duty on
motor car
driving licences.

21.—(1) The fee of five shillings payable under sub-section (2) of section 3 of the Motor Car Act, 1903, on the taking out of a licence to drive a motor car shall not be payable in respect of any such licence taken out on or after the 22nd day of April, 1926, and in lieu of such fee there shall be charged, levied, and paid on and by every person who, on or after the 22nd day of April, 1926, takes out under the said section 3 a licence to drive a motor car an excise duty of ten shillings.

(2) The said duty shall be charged, levied, and paid on the taking out of the licence and shall be collected by and paid to the council by whom the licence is granted and shall be paid by such council into the Exchequer in accordance with such directions as may from time to time be given by the Minister for Finance.

(3) Every council of a county or county borough and their officers shall as on and from the 22nd day of April, 1926, have within their county or county borough for the purpose of levying the duty imposed by this section the same powers, duties, and liabilities as the Revenue Commissioners and their officers have with respect to duties of excise, and all enactments relating to duties of excise and to punishments and penalties in connection therewith shall apply accordingly.

Bookmaker's
licence duty.

22.—There shall be charged, levied, and paid for and upon every licencee to act and carry on business as a bookmaker issued under any Act passed or to be passed during the financial year beginning on the 1st day of April, 1926, an excise duty at the following rates, that is to say:—

(a) on a licence expressed to be in force for one year—ten pounds,

(b) on a licence expressed to be in force for any period less than one year—two pounds for every day of such period.

Registered
bookmaking
premises duty.

23.—(1) An excise duty of twenty pounds shall be charged, levied, and paid on the registration and also on every renewal of the registration of any premises in any register of premises maintained under any Act passed or to be passed in the financial year beginning on the 1st day of April, 1926, providing for the registration of premises in which the business of bookmaking is carried on.

(2) The duty imposed by this section shall be charged and levied on and shall be paid by the person who is entered in such register as the proprietor of the premises in respect of the registration or renewal of the registration of which the duty is chargeable.

Duty on bets.

24.—(1) There shall be charged, levied, and paid on and by every bookmaker who makes, lays, or otherwise enters into any bets on or after the 1st day of November, 1926, an excise duty (in this Act referred to as the duty on bets) at the rates herein-after mentioned on the amount of every bet entered into by him on or after the said 1st day of November, 1926, that is to say, when either the event which is the subject of the bet is a horse race and the bet is entered into during the meeting of which such race is an item and at the place at which such meeting is held or the event which is the subject of the bet is a greyhound coursing contest or one or more courses in such a contest and the bet is entered into during such contest or during the meeting of which such contest is an item and at the place at which such contest is held, two and one-half per cent. of the amount of the bet, and, in every other case, five per cent. of the amount of the bet.

(2) For the purpose of this section the amount of a bet shall be the sum of money which by the terms of the bet the bookmaker will be entitled to receive, retain, or take credit for if the event the subject of the bet is determined in his favour.

(3) Whenever it is proved to the satisfaction of the Revenue Commissioners that a bet in respect of which the duty imposed

by this section is chargeable has become void for any reason other than the mutual consent of the parties thereto or that the amount of a bet in respect of which the said duty is chargeable has not been and is not likely to be collected by the bookmaker, the Revenue Commissioners may, subject to such conditions as they may think fit to impose, either (as the case may require) repay the duty paid or remit the duty chargeable in respect of such bet.

(4) Every person who fails or neglects to pay any sum payable by him in respect of the duty imposed by this section shall be guilty of an offence under this section and shall be liable on summary conviction thereof to an excise penalty of five hundred pounds.

25.—(1) The Revenue Commissioners may make regulations for securing the payment of the duty on bets and generally for carrying the provisions of this Act in relation to such duty into effect and in particular for— Regulations for payment of duty on bets.

(a) the supply, use, and supervision of tax-paid betting pads, and the making of refunds in respect of unused or partially used such pads; and

(b) the supply, use, and defacement of tax-paid betting tickets, and the making of refunds in respect of unused such tickets, and

(c) entering into arrangements with and taking security from bookmakers desiring to pay the duty on bets on the basis of returns furnished by them, and

(d) requiring the production by bookmakers of their books, accounts, vouchers, tax-paid betting pads, tax-paid betting tickets, and other documents relating to the bookmaking business carried on by them, and authorising officers of customs and excise to examine and take copies of or extracts from any such documents, and

(e) granting to bookmakers remissions or refunds (as the case may require) of betting duty in cases in which the whole or any part of the contingent liability of a bookmaker in respect of a bet made, laid, or otherwise entered into by him is shown to the satisfaction of the Revenue Commissioners to have been transferred by such bookmaker to another bookmaker by means of a fresh bet made, laid, or otherwise entered into by the first-mentioned bookmaker with the second-mentioned bookmaker.

(2) Every person who contravenes or fails to comply with a regulation made under this section shall be guilty of an offence under this section and shall be liable on summary conviction thereof to an excise penalty of five hundred pounds.

26.—(1) Any officer of customs and excise may at any time enter any premises in which the business of bookmaking is or is believed by such officer to be carried on and may there search for, inspect, and take copies of or extracts from any books, accounts, letters, and other documents there found relating or believed by such officer to relate to the said business of bookmaking and may further require any person found in such premises to produce all documents in such premises relating to the said business. Powers of entry and search for documents.

(2) Every person who resists, obstructs, or impedes an officer of customs and excise in the exercise of any right or power conferred on such officer by this section or refuses without lawful and sufficient excuse to produce any document which he is required by such officer under this section to produce shall be guilty of an offence under this section and shall be liable on summary conviction thereof to an excise penalty of fifty pounds.

27.—(1) There shall be charged, levied, and paid on the occasion 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, 1926, takes out or renews a licence for dealing in game an excise duty of three pounds in respect of every licence so taken out or renewed. Duty on game-dealer's licences.

(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 and shall be paid and collected by means of stamps denoting the amount of such duty impressed on such licences and renewals, and the Stamp Duties Management Act, 1891, shall apply to such duty and stamps. 5

(3) It shall not be lawful to issue a licence for dealing in game which is liable to the duty imposed by this section nor any renewal of any such licence unless or until such licence or renewal has been duly stamped under this section in respect of such duty and every person who issues any such licence or renewal in contravention of this section shall be guilty of an offence under this section and shall be liable on summary conviction thereof to an excise penalty of five pounds. 10 15

PART III.

DEATH DUTIES.

Increase of rates of estate duty. 28.—(1) Subject to the provisions of this section, the scale set out in the Fourth Schedule to this Act shall, in the case of persons dying on or after the date of the passing of this Act, be substituted for the scale set out in the Second Schedule to the Finance Act, 1924 (No. 27 of 1924), as the scale of rates of estate duty. 20

(2) Where an interest in expectancy within the meaning of Part I of the Finance Act, 1894, in any property has before the 21st day of April, 1926, been *bona fide* sold or mortgaged for full consideration in money or money's worth, then no other duty on that property shall be payable by the purchaser or mortgagee when the interest falls into possession than would have been payable if this Act had not been passed, and in the case of a mortgage any higher duty payable by the mortgagor shall rank as a charge subsequent to that of the mortgagee. 25 30

Date on which succession arises for succession duty purposes. 29.—For the purposes of section 18 of the Finance Act, 1894, and of section 58 of the Finance (1909-10) Act, 1910, a succession shall be deemed to arise on the happening of the death by reason of which the successor, or any person in his right or on his behalf, becomes entitled in possession to the succession or to the receipt of the income or profits thereof. 35

PART IV.

CORPORATION PROFITS TAX.

Increase of exemption from corporation profits tax. 30.—(1) In respect of every accounting period beginning before and ending on or after the 1st day of January, 1926, 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:— 40 45

“(a) in the case of every accounting period beginning before and ending on or after the 1st day of January, 1926, 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, 1925, 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 one thousand 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 ten thousand pounds the same proportion as such second-mentioned part of the period bears to twelve months.” 50 55 60

(2) In respect of every accounting period beginning and ending after the 31st day of December, 1925, 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 "ten thousand pounds" were inserted in lieu of the words "five hundred pounds" wherever the last-mentioned words occur in the said paragraph.

(3) Section 45 of the Finance Act, 1925 (No. 28 of 1925), shall not apply to any accounting period to which this section applies.

31.—The exemption from corporation profits tax given by the proviso to sub-section (2) of section 52 of the Finance Act, 1920, as amended by section 56 of the Finance Act, 1921, shall be continued from the 31st day of December, 1925, until the 31st day of December, 1928, and in section 58 of the Finance Act, 1921, for the words "the thirty-first day of December nineteen hundred and twenty-two" there shall be substituted the words "the thirty-first day of December nineteen hundred and twenty-eight."

Temporary continuance of certain exemptions from corporation profits tax.

PART V.

EXCESS PROFITS DUTY.

32.—(1) Subject to the provisions of this Part of this Act and notwithstanding anything to the contrary contained in section 39 of the Finance Act, 1921, no repayment or adjustment of excess profits duty may be obtained or made and no assessment or additional assessment to excess profits duty may be made after the 30th day of September, 1926, except in a case which is by virtue of this Part of this Act deemed to be an undetermined case.

Limitation of time for making assessment, etc.

(2) If the Revenue Commissioners on or before the 30th day of September, 1926, serve on any person who is or has been the owner of a trade or business notice that they consider his liability to excess profits duty or his right to repayment or adjustment in respect of excess profits duty to be undetermined, the case of such person shall be deemed to be an undetermined case.

(3) If any person who is or has been the owner of a trade or business and either has been assessed to excess profits duty or is entitled to make a claim for repayment or adjustment of excess profits duty, serves on the Revenue Commissioners on or before the 30th day of September, 1926, notice that he considers his liability to excess profits duty or his right to such repayment or adjustment as aforesaid to be undetermined, the case of such person shall be deemed to be undetermined.

33.—(1) The Revenue Commissioners may at any time serve on any person whose case is deemed to be undetermined notice that in their opinion all questions as to his liability to excess profits duty and as to his claim to repayment or adjustment of such duty have in their opinion been finally determined.

Final determination of assessment, etc.

(2) If any person on whom a notice is served under the foregoing sub-section is dissatisfied with the opinion of the Revenue Commissioners expressed in such notice, such person may by notice served on the Revenue Commissioners within thirty days after the service of the first-mentioned notice appeal to the Special Commissioners.

(3) The provisions relating to appeals (including appeal by way of case stated) contained in Part III of the Finance (No. 2) Act, 1915, or any enactment amending or extending the said Part III or in any regulations made under the said Part III or any such enactment as aforesaid shall apply to appeals under this section.

(4) Whenever a notice is served on any person under sub-section (1) of this section then, if he does not appeal under this section, his case shall at the expiration of thirty days from the service of such notice cease to be an undetermined case, and if he does so appeal and the appeal is dismissed or disallowed his case shall immediately upon such dismissal or disallowance cease to be an undetermined case.

34.—(1) Any notice which the Revenue Commissioners are authorised by this Part of this Act to serve on any person may either be delivered to such person or served on him by post.

Service of notices.

(2) Any notice which is authorised by this Part of this Act to be served on the Revenue Commissioners may either be delivered to or sent by post to the Secretary or the Assistant Secretary of the Revenue Commissioners at Dublin Castle.

Munitions
Exchequer
payments.

35.—This Part of this Act shall apply with the necessary 5
modifications to munitions Exchequer payments.

Savings for
fraud, etc., and
existing powers.

36. (1) Notwithstanding anything contained in this Part of this Act, whenever it appears to the Revenue Commissioners that by reason of any fraud or wilful neglect on the part of any person who is or has been the owner of a trade or business liable 10
to excess profits duty such duty has not been assessed or has been insufficiently assessed, the Revenue Commissioners may at any time make an assessment or an additional assessment of such duty and recover the duty chargeable on such assessment or additional assessment, and any person aggrieved by such assess- 15
ment or additional assessment shall have the same right of appeal therefrom or in respect thereof as he would have had if this Act had not been passed.

(2) Nothing in this Part of this Act shall prejudice or affect any power vested in the Revenue Commissioners immediately 20
before the commencement of this Part of this Act for the recovery of excess profits duty or any interest lawfully chargeable in respect of any such duty.

PART VI.

MISCELLANEOUS AND GENERAL.

25

Stamp duty on
instruments
made under
State Lands
Act, 1924.

37.—(1) An instrument made under the State Lands Act, 1924 (No. 45 of 1924) and sealed with the official seal of the Minister for Finance shall not, by reason only of such seal being affixed thereto, be rendered liable to any higher stamp duty than if it were an instrument under hand only. 30

(2) This section shall be deemed to have come into force on and shall have effect as on and from the 5th day of August, 1924.

Exemptions
from stamp duty
on receipts.

38.—(1) The First Schedule to the Stamp Act, 1891, shall be construed and have effect and be deemed always to have had effect as if the following exemptions were inserted therein under the 35
head of "Receipt given for, or upon the payment of, money amounting to £2 or upwards" in addition to the exemptions contained therein or heretofore added thereto under that head, that is to say:—

"(16) As from the commencement of Part II of the Courts 40
of Justice Act, 1924 (No. 10 of 1924), receipt given by an officer of the Circuit Court for money received by him from a party to any proceedings in that Court";

"(17) As from the commencement of Part III of the 45
Courts of Justice Act, 1924 (No. 10 of 1924), receipt given by an officer of the District Court for money received by him from a party to any proceedings in that Court or in respect of a fine."

(2) The First Schedule to the Stamp Act, 1891, shall be construed and have effect as if the following exemption were inserted 50
therein under the head of "Receipt given for, or upon the payment of, money amounting to £2 or upwards" in addition to the exemptions contained therein or heretofore or hereinbefore added thereto under that head, that is to say:—

"(18) Receipt given for any payment of money which is 55
less than three pounds and is made either to or for the benefit of an office-holder or employee for or on account of salary, wages, remuneration, or other like payment in respect of his office or employment or to or for the benefit of any person for or on account of any pension, superannuation 60
allowance, compassionate allowance, or other like allowance."

39.—(1) In any proceedings in the Circuit Court or the District Court for or in relation to the recovery of any tax or duty under the care and management of the Revenue Commissioners, an affidavit duly made by an officer of the Revenue Commissioners (including as regards the matters mentioned in paragraphs (c) and (d) hereinafter contained a collector of income tax) deposing to any of the following matters, that is to say:—

Evidence in proceedings for recovery of tax or duty.

- (a) that the assessment of such tax or duty was duly made,
 - (b) that such assessment has become final and conclusive,
 - 10 (c) that such tax or duty or any specified part thereof is due and outstanding,
 - (d) that demand for the payment of such tax or duty has been duly made,
- shall be evidence, until the contrary is proved, of the matters so

15 deposed to.

(2) Whenever in any such proceedings such affidavit as aforesaid is put in evidence and the averments contained therein are not disputed by the defendant or respondent, it shall not be necessary for the officer by whom such affidavit was made to attend or give

20 *viva voce* evidence at the hearing of the proceedings nor shall it be necessary to produce or put in evidence at such hearing any register, file, book of assessment, or other record relating to such tax or duty.

(3) Whenever in any such proceedings such affidavit as aforesaid is put in evidence and any averment contained therein is disputed by the defendant or respondent, the judge or justice shall upon such terms as to costs as he shall think just give a reasonable opportunity by adjournment of the hearing or otherwise for the officer by whom such affidavit was made to attend and give

25 *viva voce* evidence in such proceedings and for any such record as aforesaid to be produced and put in evidence in such proceedings.

40.—(1) In order to remove doubts it is hereby declared and enacted that the Finance Act, 1922 (except so much of Part II. thereof as relates to inhabited house duty, the proviso to sub-section (3) of Section 16, Sections 32 and 33, and Part IV. thereof) was accepted and applied accordingly in Saorstát Éireann.

Provisions as to financial year 1922-23.

(2) Every person who paid in Great Britain or Northern Ireland any sum in respect of any stamp duty chargeable in or for the financial year commencing the 1st day of April, 1922, or in respect of estate duty chargeable on the death of a person dying after the 31st day of March, 1922, and before the 1st day of April, 1923, is entitled to credit for the sum so paid when computing his liability in Saorstát Éireann on foot of the same duty

40 in respect of the same instrument, property, or event.

(3) In this section the expression "Saorstát Éireann" includes the area of jurisdiction of the Provisional Government set up under Article 17 of the Treaty of 1921.

41.—(1) Sub-section (1) of section 21 of the Inland Revenue Regulation Act, 1890, shall not apply to the penalties imposed by the Finance Act, 1925 (No. 28 of 1925) in relation to dog duty, and in lieu thereof it is hereby enacted that proceedings for the recovery of any such penalty may be prosecuted at the suit of the

50 Attorney-General or at the suit of an officer of customs and excise or at the suit of a member of the *Gárda Síochána* and that the information initiating such proceedings need not be in writing or on oath.

Recovery of penalties in relation to dog duty.

(2) In any proceedings for the recovery of a penalty incurred under the Finance Act, 1925, in relation to dog duty the court before which such proceedings are brought may, without prejudice to the powers of the Revenue Commissioners and the Minister for Finance respectively under section 35 of the Inland Revenue Regulation Act, 1890, mitigate such penalty to such

60 amount (not being less than one-fourth of such penalty) as such court shall think proper.

Care and management of taxes and duties.

42.—(1) All taxes and duties imposed or continued by this Act, except the duties on mechanically propelled vehicles and the duty on motor car driving licences, are hereby placed under the care and management of the Revenue Commissioners.

(2) All taxes and duties imposed or continued by the Finance Act, 1925 (No. 28 of 1925) are hereby placed under the care and management of the Revenue Commissioners and shall for all purposes be deemed to have been under such care and management as from the commencement of that Act.

Short title, construction and commencement.

43.—(1) This Act may be cited as the Finance Act, 1926.

(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, 1926.

FIRST SCHEDULE.

PART I.

Agreement between the British Government and the Government of the Irish Free State in respect of Double Income Tax

The British Government and the Government of the Irish Free State, being desirous of concluding an Agreement for the reciprocal exemption from income tax and super-tax of persons who are resident in Great Britain (including Northern Ireland) or in the Irish Free State but are not resident in both countries and for the reciprocal granting of relief from double taxation in respect of income tax (including super-tax) to persons who are resident in both countries, and being desirous of making such supplemental, consequential and incidental provisions as appear necessary or proper for the purposes of such Agreement, have agreed as follows:—

1. (a) Any person who proves to the satisfaction of the Commissioners of Inland Revenue that for any year he is resident in the Irish Free State and is not resident in Great Britain or Northern Ireland shall be entitled to exemption from British income tax for that year in respect of all property situate and all profits or gains arising in Great Britain or Northern Ireland and to exemption from British super-tax for that year.

(b) Any person who proves to the satisfaction of the Revenue Commissioners that for any year he is resident in Great Britain or Northern Ireland and is not resident in the Irish Free State shall be entitled to exemption from Irish Free State income tax for that year in respect of all property situate and all profits or gains arising in the Irish Free State, and to exemption from Irish Free State super-tax for that year.

(c) Exemption under this Article may be given either by discharge or by repayment of tax, or otherwise, as the case may require.

2. Relief from double taxation in respect of income tax (including super-tax) in the case of any person who is resident both in Great Britain or Northern Ireland and in the Irish Free State shall be allowed from British income tax and Irish Free State income tax respectively in accordance with and under the provisions of section 27 of the Finance Act, 1920, provided, however, that—

(a) the rate of relief to be allowed from British income tax shall be one-half of that person's appropriate rate of British tax or one-half of his appropriate rate of Irish Free State tax, whichever is the lower,

(b) the rate of relief to be allowed from Irish Free State income tax shall be one-half of that person's appropriate rate of British tax or one-half of his appropriate rate of Irish Free State tax, whichever is the lower,

5 (c) for the purpose of determining that person's appropriate rate of British tax, the rate of British income tax shall be ascertained by dividing by the amount of his total income from all sources as estimated for income tax purposes the amount of tax payable by him on that
10 income before deduction of any relief granted in respect of life assurance premiums or any relief granted under the provisions of the said section 27 as amended by this Article, and the rate of British super-tax shall be ascertained by dividing the amount
15 of the super-tax payable by that person by the amount of his total income from all sources as estimated for super-tax purposes,

(d) for the purpose of determining that person's appropriate rate of Irish Free State tax, the rate of Irish Free
20 State income tax shall be ascertained by dividing by the amount of his total income from all sources as estimated for income tax purposes the amount of tax payable by him on that income before deduction of any relief granted in respect of life assurance pre-
25 miums or any relief granted under the provisions of the said section 27 as amended by this Article, and the rate of Irish Free State super-tax shall be ascertained by dividing the amount of the super-tax payable by that person by the amount of his total income from
30 all sources as estimated for super-tax purposes.

3. (a) Any person who is entitled to exemption from British income tax by virtue of Article 1 (a) of this Agreement in respect of property situate and profits or gains arising in Great Britain or Northern Ireland shall, if and so far as the Oireachtas
35 of the Irish Free State so provides, and subject to any exemption or relief to which he may be entitled under the laws in force in the Irish Free State, be chargeable to Irish Free State income tax in respect of such property, profits or gains.

(b) Any person who is entitled to exemption from Irish Free
40 State income tax by virtue of Article 1 (b) of this Agreement in respect of property situate and profits or gains arising in the Irish Free State shall, if and so far as the British Parliament so provides, and subject to any exemption or relief to which he may be entitled under the laws in force in Great Britain and Northern
45 Ireland, be chargeable to British income tax in respect of such property, profits or gains.

(c) Any person who is entitled to relief by virtue of Article 2 of this Agreement shall, subject to such relief, be chargeable, if and so far as the British Parliament so provides, to British
50 income tax in respect of property situate and profits or gains arising in the Irish Free State in like manner in all respects as if he were resident in Great Britain or Northern Ireland but not resident in the Irish Free State and shall, subject to such relief as aforesaid, be chargeable, if and so far as the Oireachtas of the
55 Irish Free State so provides, to Irish Free State income tax in respect of property situate and profits or gains arising in Great Britain or Northern Ireland in like manner in all respects as if he were resident in the Irish Free State but not resident in Great Britain or Northern Ireland.

60 4. For the purposes of this Agreement a company, whether incorporated by or under the laws of Great Britain or of Northern Ireland or of the Irish Free State or otherwise, shall be deemed to be resident in that country only in which its business is managed and controlled.

65 5. The Commissioners of Inland Revenue and the Revenue Commissioners may from time to time make arrangements generally for carrying out this Agreement and may in particular

make such arrangements as may be practicable to avoid the collection of both British and Irish Free State income tax on the same income without allowance for any relief due under this Agreement, and the Commissioners of Inland Revenue and the Revenue Commissioners may make such regulations as they respectively think fit for carrying out such arrangements. 5

6. The obligation as to secrecy imposed by any enactment with regard to income tax shall not prevent the disclosure by any authorised officer of the British Government to any authorised officer of the Government of the Irish Free State or by any authorised officer of the Government of the Irish Free State to any authorised officer of the British Government of such facts as may be necessary to enable full effect to be given to this Agreement. 10

7. Any question that may arise between the parties to this Agreement as to the interpretation of this Agreement or as to any matter arising out of or incidental to the Agreement shall be determined by such tribunal as may be agreed between them, and the determination of such tribunal shall, as between them, be final. 15

8. This Agreement shall be subject to confirmation by the British Parliament and by the Oireachtas of the Irish Free State and shall have effect only if and so long as legislation confirming the Agreement is in force both in Great Britain and Northern Ireland and in the Irish Free State. 20

Dated this 14th day of April, 1926

25

(Signed)

(Signed)

WINSTON S. CHURCHILL.
Chancellor of the Exchequer.

EARNAN DE BLAGHD.
Minister for Finance,
Saorstát Éireann.

PART II.

30

Modifications of Income Tax Acts in Relation to Persons Resident in Saorstát Éireann whether or not also Resident in Great Britain or Northern Ireland.

1. In respect of property situate and profits or gains arising in Great Britain or Northern Ireland. 35

(1) The Rules applicable to Case IV of Schedule D of the Income Tax Act, 1918, shall have effect as if Rule 2 thereof had been omitted, and the Rules applicable to Case V of Schedule D of the Income Tax Act, 1918, shall have effect as if Rule 3 thereof had been omitted: 40

(2) In Rule 1 of the Rules applicable to Case V of Schedule D of the Income Tax Act, 1918, for the words "on an average of the three preceding years, as directed in Case I," there shall be substituted the words "arising in the year of assessment": 45

(3) The following Rule shall be substituted for Rule 2 of the Rules applicable to Case V of Schedule D of the Income Tax Act, 1918:—

The tax in respect of income arising from possessions in Great Britain or Northern Ireland, other than stocks, shares, or rents, shall be computed either on the full amount thereof arising in the year of assessment or on the full amount thereof on an average of such period as the case may require and as may be directed by the Special Commissioners, so that according to the nature of the income the tax may be computed on the same basis as that on which it would have been computed if the income had arisen in Saorstát Éireann, and subject in either case to a deduction on account of any annual interest or any annuity or other annual payment payable out of the income to a person not resident in Saorstát Éireann and the provisions of the Income Tax Acts (including those relating to the delivery of statements) shall apply accordingly; and the person chargeable and assessable shall be entitled to the same allowances, deductions, and reliefs as if the income had arisen in Saorstát Éireann. 50 55 60 65

Provided that, in the case of lands, tenements, hereditaments, or heritages in Great Britain or Northern Ireland in the occupation of a person resident in Saorstát Eireann which, had they been situate in Saorstát Eireann would have been chargeable to tax according to section 187 of the Income Tax Act, 1918, as amended by section 5 of the Finance Act, 1923 (No. 21 of 1923) in respect of the property therein and the occupation thereof on an annual value estimated otherwise than in relation to profits, tax shall be charged under this Rule and the income arising therefrom shall be taken to be an amount (subject to deduction as aforesaid) determined as follows, that is to say:—

(a) where the tax would in the circumstances aforesaid have been chargeable under Schedule A, the amount shall be taken to be the annual value as reduced for the purposes of collection of the lands, tenements, hereditaments, or heritages, as ascertained for the year of assessment for the purposes of the charge to income tax under Schedule A in Great Britain or Northern Ireland, as the case may be, and

(b) where the tax in the circumstances aforesaid would have been chargeable under Schedule B, the amount shall be taken to be the assessable value of the lands, tenements, hereditaments, or heritages as ascertained for the year of assessment for the purposes of the charge to income tax under Schedule B in Great Britain or Northern Ireland, as the case may be.

(4) Notwithstanding anything contained in Rule 5 (1) of the Rules applicable to Cases I and II of Schedule D of the Income Tax Act, 1918, in estimating the amount of annual profits or gains arising or accruing from any trade, profession or vocation a deduction shall be allowed on account of lands, tenements, hereditaments, heritages, or other premises situate in Great Britain or Northern Ireland and used in whole or in part for the purpose of that trade, profession or vocation of an amount equal to the amount charged to tax under Case V of Schedule D of the Income Tax Act, 1918, by virtue of the preceding sub-paragraph in respect of the income arising from such lands, tenements, hereditaments, heritages or other premises or the part so used.

2. In the definition of " foreign life assurance fund " in section 237 of the Income Tax Act, 1918, the expression " United Kingdom " shall mean Great Britain and Ireland.

3. Section 2 of the Finance Act, 1925 (which grants an exemption for charities in Great Britain or Northern Ireland) shall cease to have effect.

4. (1) Any claim for exemption from income tax or super-tax on the ground that the claimant is resident in Great Britain or Northern Ireland and is not resident in Saorstát Eireann shall be made to the Revenue Commissioners in such form as they may prescribe, and the said Commissioners shall on proof of the facts to their satisfaction allow the claim accordingly:

Provided that section 17 of the Income Tax Act, 1918, shall apply to the claimant for such exemption in like manner as it applies to a claimant for relief.

(2) Any person who is aggrieved by the decision of the Revenue Commissioners on a claim made by him as aforesaid, may, by notice in writing to that effect given to the Revenue Commissioners within twenty-one days from the date on which notice of the decision is given to him, make an application to have his claim heard and determined by the Special Commissioners.

(3) Where any such application as aforesaid is made, 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.

5

SECOND SCHEDULE.

PART I.

Additional Customs Duties in Respect of Immature Spirits.

| Description of Spirits. | Where the Spirits have not been warehoused, or have been warehoused for a period of less than five years. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| | s. d. |
| For every gallon computed at proof of spirits of any description, except perfumed spirits | 2 6 |
| For every gallon of liqueurs, cordials, mixtures and other preparations entered in such manner as to indicate that the strength is not to be tested | 3 4 |
| For every gallon of perfumed spirits | 4 0 |

PART II.

Additional Excise Duties in Respect of Immature Spirits.

| Description of Spirits. | Where the Spirits have not been warehoused, or have been warehoused for a period of less than five years. |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| | s. d. |
| For every gallon of spirits computed at proof | 2 6 |
| And so in proportion for any less quantity. | |

THIRD SCHEDULE.

Excise Duties on Mechanically-propelled Vehicles used on Public Roads.

| Description of Vehicle. | Rate of Duty. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 1. Cycles (including motor scooters and cycles with an attachment for propelling the same by mechanical power) not exceeding 8 cwt. in weight unladen :— | 10 |
| Bicycles— | |
| Not exceeding 200 lbs. in weight unladen ... | £1 10s. |
| Exceeding 200 lbs. in weight unladen ... | £3 |
| Bicycles, if used for drawing a trailer or side-car, an additional sum of £1. | |
| Tricycles | £4 |
| 2. Vehicles (including cycles with an attachment for propelling the same by mechanical power) not exceeding 5 cwt. in weight unladen adapted and used for invalids | 20 5s. |
| 3. Vehicles being hackney carriages as defined in section 4 of the Customs and Inland Revenue Act, 1888 :— | 25 |
| Tramcars | 15s. |

THIRD SCHEDULE—Continued.

| | Description of Vehicle | Rate of Duty. |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| | Other vehicles: | |
| 5 | Seating more than 6 but not more than 14 persons | £28 |
| | Seating more than 14 but not more than 20 persons | £40 |
| | Seating more than 20 but not more than 26 persons | £52 |
| 10 | Seating more than 26 but not more than 32 persons | £64 |
| | Seating more than 32 persons | £2 for each seat |
| 15 | In this paragraph the number of persons or seats mentioned does not include the driver or his seat. | |
| | 4. Vehicles of the following descriptions used solely in the course of trade, or in agriculture (that is to say):— | |
| 20 | Locomotive ploughing engines, tractors, agricultural tractors, and other agricultural engines, not being engines or tractors used for hauling on roads any objects except their own necessary gear, threshing appliances, farming implements, or supplies of fuel or water required for the purposes of the vehicle or for agricultural purposes ... | 5s. |
| 25 | Road locomotives and agricultural engines, other than such engines in respect of which a duty of 5s. is chargeable or which are used for haulage solely in connection with agriculture— | |
| 30 | Not exceeding 8 tons in weight unladen ... | £25 |
| | Exceeding 8 tons but not exceeding 12 tons in weight unladen | £28 |
| 35 | Exceeding 12 tons in weight unladen ... | £30 |
| | Tractors, agricultural tractors, and agricultural engines, other than such tractors or engines in respect of which a duty of 5s. is chargeable, used for haulage solely in connection with agriculture— | |
| 40 | Not exceeding 5 tons in weight unladen ... | £6 |
| | Exceeding 5 tons in weight unladen ... | £10 |
| | Tractors of any other description | £21 |
| 45 | 5. Vehicles (including tricycles weighing more than 8 cwt. unladen) constructed or adapted for use and used solely for the conveyance of goods in the course of trade:— | |
| 50 | Being vehicles which are electrically propelled and which do not exceed 25 cwt. in weight unladen | £6 |
| | Being vehicles other than such electrically propelled vehicles as aforesaid— | |
| | Not exceeding 12 cwt. in weight unladen ... | £10 |
| 55 | Exceeding 12 cwt. but not exceeding 1 ton in weight unladen | £16 |
| | Exceeding 1 ton but not exceeding 2 tons in weight unladen | £30 |
| | Exceeding 2 tons but not exceeding 3 tons in weight unladen | £45 |
| 60 | Exceeding 3 tons but not exceeding 4 tons in weight unladen | £60 |

THIRD SCHEDULE—Continued.

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----|
| Exceeding 4 tons but not exceeding 5 tons in weight unladen | £75 | |
| Exceeding 5 tons but not exceeding 6 tons in weight unladen | £90 | 5 |
| Exceeding 6 tons in weight unladen | £105 | |
| With an additional duty, in any case if used for drawing a trailer, of | £12 | |
| 6. Vehicles other than those charged with duty under the foregoing provisions of this Schedule:— | | 10 |
| (a) any vehicle in respect of which it is shown to the satisfaction of the Minister for Local Government and Public Health that seventy-five per cent. of the cost of producing the vehicle or the engine of the vehicle is attributable to manufacturing operations performed thereon or in relation thereto in Saorstát Eireann | £10 | 15 |
| (b) any vehicle which is for the time being registered and licensed in Saorstát Eireann as a hackney carriage within the meaning of section 4 of the Customs and Inland Revenue Act, 1888, and was so registered on the 21st day of April, 1926, and has an engine of the same specification and design as any class of engine for the time being entitled to the benefit of the foregoing paragraph (a) | £12 | 20 |
| (c) other vehicles to which this paragraph applies— | | 25 |
| not exceeding 8 horse-power or electrically propelled | £8 | |
| exceeding 8 horse-power | £1 for each unit or part of a unit of horse-power. | 30 |
| | | 35 |

In the case of any vehicle to which this paragraph applies which is a hackney carriage as defined in section 4 of the Customs and Inland Revenue Act, 1888, and exceeds twenty horse-power, no duty shall be charged or levied in respect of the excess of the horse-power above twenty horse-power. 40

If any person proves to the satisfaction of the Minister for Local Government and Public Health that he has paid in respect of any vehicle to which this paragraph applies the duty chargeable under this paragraph and that the engine of the vehicle was constructed before the 1st day of January, 1913, he shall be entitled to repayment of twenty-five per cent. of the duty so paid. 45

If any person proves to the satisfaction of the Minister for Local Government and Public Health that he has paid in respect of any vehicle to which this paragraph applies the duty chargeable under this paragraph for any period commencing on or after the 1st day of January, 1927, and that during the whole of the period for which such duty was paid the vehicle was a hackney carriage as defined in Section 4 of the Customs and inland Revenue Act, 1888, and was fitted with a taximeter and was lawfully plying for hire on the public streets or roads as a vehicle so fitted, he shall be entitled to repayment, where such duty was paid for a period of twelve months, of the amount (if any) by which the duty so paid exceeded twelve pounds or, where such duty was paid for a period of less than twelve months, the amount (if any) by which the duty so paid exceeded the proportion of twelve pounds appropriate to such period. 50 55 60

FOURTH SCHEDULE.

Scale of Rates of Estate Duty.

| Principal Value of the Estate. | | | | Rate per cent. of duty. |
|--------------------------------|---------|-------------------|---------|-------------------------------|
| Exceeding | £ | and not exceeding | £ | |
| | 500 | | 1,000 | 1 |
| " | 1,000 | " | 5,000 | 2 |
| " | 5,000 | " | 10,000 | 3 |
| " | 10,000 | " | 12,500 | 4 |
| " | 12,500 | " | 15,000 | 5 |
| " | 15,000 | " | 18,000 | 6 |
| " | 18,000 | " | 21,000 | 7 |
| " | 21,000 | " | 25,000 | 8 |
| " | 25,000 | " | 30,000 | 9 |
| " | 30,000 | " | 35,000 | 10 |
| " | 35,000 | " | 40,000 | 11 |
| " | 40,000 | " | 45,000 | 12 |
| " | 45,000 | " | 50,000 | 13 |
| " | 50,000 | " | 55,000 | 14 |
| " | 55,000 | " | 65,000 | 15 |
| " | 65,000 | " | 75,000 | 16 |
| " | 75,000 | " | 85,000 | 17 |
| " | 85,000 | " | 100,000 | 18 |
| " | 100,000 | " | 120,000 | 19 |
| " | 120,000 | " | 140,000 | 20 |
| " | 140,000 | " | 170,000 | 21 |
| " | 170,000 | " | 200,000 | 22 |
| " | 200,000 | " | 250,000 | 23 |
| " | 250,000 | " | 325,000 | 24 |
| " | 325,000 | " | 400,000 | 25 |
| " | 400,000 | | — | 26 |
| | | | | 27 |

BILLE AIRGID, 1926.

FINANCE BILL, 1926.

BILLE

BILL

dá ngairmtear

entitled

Acht chun diúitithe áirithe de Chustaim agus Ioneum Dúithe, mar aon le Mál d'éileamh agus do ghearra chun an dlí a bhaineann le Custaim agus Ioneum Dúithe, mar aon le Mál, do leasú agus chun tuille forálacha i dtaobh Airgid a 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.

*Rithe, ag dhá Thigh an Oireachtais,
20adh Iúil, 1926.*

*Passed, by both Houses of the Oireachtas,
20th July, 1926.*

BAILE ATHA CLIATH :
FOILLSITHE AG OIFIG AN tSOLATHAIR.

DUBLIN :
PUBLISHED BY THE STATIONERY OFFICE.

Le ceannach trí MESSRS. EASON AND SON, LTD.,
40 agus 41 Sráid Iochtarach Uí Chonaill,
Baile Atha Cliath.

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

Cló-bhuailte ag MESSRS. CAHILL AND CO., LTD.
[Raol Glan.]

Printed by MESSRS. CAHILL AND CO., LTD.
[Sixpence Net.]