



**BILLE AIRGID, 1927.**  
**FINANCE BILL, 1927.**

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*Mar do tugadh isteach*  
*As introduced*

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# SAORSTÁT ÉIREANN.

BILLE AIRGID, 1927.

FINANCE BILL, 1927.

## BILL

entitled

5

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 EX- 10  
CISE, AND TO MAKE FURTHER PROVISIONS IN  
CONNECTION WITH FINANCE.

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

### PART I.

#### Income Tax.

15

Income tax and  
super-tax for  
the year 1927-28.

1.—(1) Income tax shall be charged for the year beginning on  
the 6th day of April, 1927, at the rate of three shillings in the  
pound.

(2) Super-tax shall be charged for the year beginning on the  
6th day of April, 1927, at the same rates as those at which it was 20  
charged for the year beginning on the 6th day of April, 1926.

(3) The several statutory and other provisions which were in  
force during the year beginning on the 6th day of April, 1926,  
in relation to income tax and super-tax shall, subject to the pro-  
visions of this Act, have effect in relation to the income tax and 25  
the super-tax to be charged as aforesaid for the year beginning  
on the 6th day of April, 1927.

Provisions in  
relation to  
super-tax for  
year 1926-27.

2.—(1) Notwithstanding anything in section 5 of the Income  
Tax Act, 1918, the total income from all sources of any individual  
who, if this section had not been enacted, would have been en- 30  
titled for the year beginning on the 6th day of April, 1926, to  
relief from double taxation in respect of income tax including  
super-tax exceeding in amount one-half of the total amount of  
income tax (before deduction of any relief in respect of life 35  
assurance premiums or any relief from double taxation in respect  
of income tax including super-tax granted under the Finance  
Act, 1926 (No. 35 of 1926)) and super-tax payable by him for  
that year shall for the purpose of super-tax for the year begin-  
ning on the 6th day of April, 1926 be estimated as if the modifi- 40  
cations of the Income Tax Acts contained in paragraph 1 of  
Part II. of the First Schedule to the Finance Act, 1926 had had  
effect for the year beginning on the 6th day of April, 1925.

(2) If an individual has been assessed to super-tax for the  
year beginning on the 6th day of April, 1926 for an amount less  
than that which he would have been liable to pay if this section 45  
had been in force at the time of such assessment, the Special  
Commissioners shall have power to make an additional assess-  
ment for the purpose of adjusting his liability in accordance with  
the provisions of this section.

Exemption of  
representatives  
of Governments  
of British  
Commonwealth  
of Nations.

3.—(1) Subject to the provisions of this section, exemption 50  
shall be granted from income tax (including super-tax) in respect  
of the emoluments payable by a Government to which this sec-  
tion for the time being applies to any person employed by such  
Government as a diplomatic or trade representative or other like  
representative in Saorstát Éireann or as a member of the staff 55



in Saorstát Eireann of such representative and no account shall be taken of any such emoluments in estimating the amount of the income of such person for the purposes of the Income Tax Acts.

- 5 (2) Exemption shall be granted to a person under this section in respect only of a period during which such person is shown to the satisfaction of the Revenue Commissioners to have been resident in Saorstát Eireann solely for the purpose of performing the duties in respect of which the said emoluments are payable  
10 to him and not to have been exercising in Saorstát Eireann any other trade, employment, or vocation.

- (3) This section shall be deemed to have come into force on and shall be in force and have effect as on and from the 6th day of April, 1923 and if any person has paid tax from which he  
15 would be entitled to be exempted under this section he shall be entitled to repayment of such tax.

- (4) This section applies to every Government of the several countries comprised in the British Commonwealth of Nations, that is to say, the United Kingdom of Great Britain and Northern Ireland, the Dominion of Canada, the Commonwealth of  
20 Australia, the Dominion of New Zealand, the Union of South Africa, and Newfoundland, in respect of which the Revenue Commissioners are for the time being satisfied that it gives to diplomatic and trade representatives of the Government of  
25 Saorstát Eireann and the members of their staffs a similar exemption to that given by this section to the diplomatic and trade representatives of the first-mentioned Government and the members of their staffs.

- 4.—(1) Whenever under any law from time to time in force  
30 in any foreign state income tax or any tax corresponding to income tax is for the time being payable in respect of profits or gains arising from the business of shipping in respect of which income tax is payable in Saorstát Eireann it shall be lawful for the Executive Council to enter into a provisional arrangement  
35 with the Government of such foreign state for the granting of relief in cases where there is a charge both to the Saorstát Eireann Income Tax and to the income tax or tax corresponding to income tax payable in such foreign state.

Relief from double income tax on profits from the business of shipping.

- (2) It shall be lawful for the Governor-General by order made  
40 on the advice of the Executive Council to confirm any such provisional arrangement as is mentioned in the preceding subsection, and thereupon such provisional arrangement shall, as from the date of such order or any later date specified in such order, but subject to the provisions of this section, have effect as if  
45 enacted in this section.

- (3) An order made by the Governor-General under this section shall only have effect by virtue of this section if and so long as the arrangement confirmed by such order, in so far as it relates to the relief to be granted from the income tax or tax  
50 corresponding to income tax payable in the foreign state mentioned in such order, has the effect of law in such foreign state.

- (4) Every order made by the Governor-General under this section shall forthwith be laid before Dáil Eireann, and if Dáil Eireann shall within twenty-one days on which it has sat next  
55 after such order was laid before it pass a resolution annulling such order, such order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

- (5) The obligation as to secrecy imposed by any enactment  
60 with respect to income tax shall not prevent the disclosure to any authorised officer of the foreign state mentioned in an order made by the Governor-General under this section of such facts as may be necessary to enable relief to be duly given in accordance with the arrangements confirmed by such order.

- 65 (6) In this section the expression "business of shipping" means the business carried on by an owner of ships, and for the



purpose of this definition the word "owner" includes any charterer.

Relief against  
over-assessments  
on estimated  
income

5.—(1) If any person has been assessed and charged to tax in respect of income, the tax on which is, under the Rules applicable to Case IV. or Case V. of Schedule D of the Income Tax Act, 1918 as amended by any subsequent enactment, directed to be computed on the full amount thereof arising in the year of assessment and the amount of his actual income so assessable which arose in that year is less than the amount on which he has been assessed, such person may within a period of one year from the end of the year of assessment apply to the Special Commissioners for an adjustment of his liability by reference to the difference between the amount of his actual income so assessable and the amount on which he was so assessed. 5 10

(2) Every application under this section shall be made to the Special Commissioners by giving notice in writing to the inspector setting out particulars of the amount of such actual income so assessable as aforesaid which arose in the year of assessment, and the Special Commissioners shall be entitled to call for such evidence as they may deem necessary to enable them to ascertain the correctness of such particulars. 15 20

(3) The Special Commissioners, on proof to their satisfaction that the amount of the actual income of an applicant under this section was less than the amount on which such applicant was assessed as aforesaid and of payment of the tax so assessed, shall direct repayment to be made of any sum which has been overpaid. 25

(4) Section 149 of the Income Tax Act, 1918 shall apply to the determination of the Special Commissioners on an application under this section in like manner as it applies to their determination on an appeal against an assessment. 30

(5) This section shall apply in relation to tax chargeable for the year beginning on the 6th day of April, 1926 or any subsequent year.

Relief to  
persons  
prevented from  
using their  
land.

6.—Where the Revenue Commissioners are satisfied that a person entitled to the ownership and occupation of any land was in any year of assessment (whether beginning before or after the passing of this Act) prevented by trespass, intimidation, or the disturbed state of the neighbourhood from using and occupying such land, they shall have power to cause to be given such relief as is just and reasonable in those circumstances in respect of any tax payable with reference to such land under Schedule A or Schedule B of the Income Tax Act, 1918 for such year of assessment. 35 40

Relief to  
co-operative  
farming societies  
and farming  
trustees.

7.—Where the Revenue Commissioners are satisfied that any land is in the ownership and occupation of a co-operative society formed before the 6th day of April, 1927 for the acquisition of land to be divided amongst its members or of a body trustees created before the 6th day of April, 1927 for the acquisition of land to be divided amongst their cestuis-qui-trustent and the Revenue Commissioners are also satisfied that, having regard to the taxable income of the several individuals beneficially interested in such land, the collection of the tax assessed with respect to such land under Schedule A or Schedule B of the Income Tax Act, 1918 for any year (whether beginning before or after the passing of this Act) would impose undue hardship on such individuals the Revenue Commissioners shall have power to cause to be given such relief as is just and reasonable in respect of such tax. 45 50 55

Discharge of  
quarterly  
assessments.

8.—(1) Every collector shall on demand made by the Revenue Commissioners deliver to them all duplicates of quarterly assessments and all books of receipts and counterfoils furnished for his use in connection with such duplicates which are in his hands. 60

(2) Notwithstanding anything in the Income Tax Act, 1918 the Revenue Commissioners, on receipt of a certificate by the 65



inspector of the amount of uncollected tax on any quarterly assessments for any assessment district for any year prior to the year beginning on the 6th day of April, 1924 may make an order that the whole or any part of the amount of such uncollected tax shall be deemed to have been discharged in due course of law.

9.—(1) Whenever an appeal is made against an assessment made under Schedule D of the Income Tax Act, 1918 or according to the rules applicable to that Schedule or under Schedule E of the said Act, the appellant shall in the notice of appeal specify the grounds of the appeal, but this sub-section shall not preclude the Special Commissioners from allowing the appellant on the hearing of the appeal to go into any ground of appeal which was not specified in the notice of appeal and the omission of which from such notice was in the opinion of the Special Commissioners not wilful or unreasonable.

Provisions  
in relation  
to appeals.

(2) Notwithstanding that the hearing of an appeal against any such assessment as is mentioned in the foregoing sub-section either—

- (a) has been postponed under sub-section (3) of section (136) of the Income Tax Act, 1918, or  
(b) has been adjourned

beyond the time appointed for hearing appeals, such assessment shall pending the determination of the appeal be deemed to be final and conclusive in respect of such amount of the tax thereby assessed as appears to the Special Commissioners not to be in dispute and pending such determination that amount of the tax shall be collected and paid in all respects as if it were tax charged by an assessment in respect of which no appeal was pending and on the determination of such appeal any balance of tax chargeable in accordance with such determination shall be payable or any tax overpaid shall be repaid, as the case may require.

## PART II.

### *Customs and Excise.*

10.—(1) In lieu of the present customs duties in respect of matches there shall be charged, levied and paid as on and from the 22nd day of April, 1927, the following customs duties on all matches imported into Saorstát Eireann, that is to say:—

Alteration of  
duty on  
matches.

Boxes or other containers:—

40	Containing not more than 10 matches	s. d.
	Per 1,000 containers	5 2
	Containing more than 10 but not more than 20 matches	
	Per 1,000 containers	10 4
45	Containing more than 20 but not more than 50 matches	
	Per gross (144) containers	3 10
	Containing more than 50 but not more than 75 matches	
50	Per gross (144) containers	5 9
	For every additional 25 or part of 25 matches over 75	
	Per gross (144) containers	1 4

(2) In lieu of the present excise duties in respect of matches there shall be charged, levied, and paid as on and from the 22nd day of April, 1927, the following excise duties on all matches made in Saorstát Eireann, that is to say:—

Boxes or other containers:—

	Containing not more than 10 matches	s. d.
	Per 1,000 containers	5 0
60	Containing more than 10 but not more than 20 matches	
	Per 1,000 containers	10 0
	Containing more than 20 but not more than 50 matches	
65	Per gross (144) containers	3 8



Containing more than 50 but not more than 75  
 matches  
 Per gross (144) containers 5 6  
 For every additional 25 or part of 25 matches  
 over 75 5  
 Per gross (144) containers ... 1 3  
 and so in proportion for any less quantity.

Continuance of  
 new import  
 duties.

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 and the duty on blank film on which no picture has been  
 impressed) continued up to the 1st day of May, 1927, by section  
 11 of the Finance Act 1926 (No. 35 of 1926) shall, with the  
 exceptions aforesaid, continue to be charged, levied, and paid  
 on and from the said 1st day of May, 1927 up to the 1st day of  
 May, 1928. 10 15

(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 the payment of the duty on cinematograph films included  
 in the duties continued by this section. 20

(3) The provisions of section 8 of the Finance Act, 1919 shall  
 apply to the duties continued by this section with the substi-  
 tution of the expression "Saorstát Eireann" for the expression  
 "Great Britain and Ireland." 25

Continuance of  
 additional  
 duties on  
 dried fruit.

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, 1927, by section 12  
 of the Finance Act, 1926 (No. 35 of 1926) shall continue to be  
 charged, levied, and paid on and from the said 1st day of  
 August, 1927 up to the 1st day of August, 1928. 30

(2) The provisions of section 8 of the Finance Act, 1919 shall  
 apply to the duties continued by this section with the substi-  
 tution of the expression "Saorstát Eireann" for the expression  
 "Great Britain and Ireland." 35

Additional  
 exemption from  
 duty on boots,  
 shoes, etc.

13.—Whenever the Revenue Commissioners are satisfied that  
 any articles liable to any duty under section 19 of the Finance  
 Act, 1924 (No. 27 of 1924) imported into Saorstát Eireann on  
 or after the 22nd day of April, 1927 are so imported for further  
 manufacture and subsequent exportation, they may, subject to  
 compliance with such conditions as they may think fit to impose,  
 permit such articles to be imported without payment of the duty  
 imposed by the said section 19. 40

Drawback  
 on oatmeal.

14.—(1) As from the 9th day of May, 1927, there shall be  
 allowed on the due exportation or the due shipment for use as  
 stores of any goods in the manufacture or preparation of which  
 in Saorstát Eireann any imported oatmeal chargeable with duty  
 under section 7 of the Finance Act, 1926 (No. 35 of 1926) has  
 been used, a drawback equal to the duty paid under the said  
 section 7 in respect of the quantity of such oatmeal which appears  
 to the Revenue Commissioners to have been used in the manu-  
 facture or preparation of such goods. 45 50

(2) In allowing drawback under this section the Revenue Com-  
 missioners 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 Con-  
 solidation Act, 1876, as to the giving of security and the examina-  
 tion of the goods. 55

### PART III.

#### Death Duties.

Double taxation  
 relief between  
 Saorstát Eireann  
 and Northern  
 Ireland.

15.—(1) Where the Revenue Commissioners are satisfied that,  
 under a settlement of which the forum of administration is in  
 Northern Ireland, succession duty has or shall become payable  
 in Northern Ireland by reason of the death of a person dying  
 on or after the 1st day of April, 1923 in respect of any settled  
 60 65



personal or moveable property, they shall allow a sum equal to the amount of the succession duty so payable to be deducted from the legacy duty or succession duty payable in Saorstát Éireann in respect of such property on the said death.

- 5 (2) This section shall come into operation on the date which is declared by order made by the Executive Council to be the date on which by virtue of legislation passed by the Parliament of Northern Ireland a corresponding relief with respect to legacy or succession duty payable in Northern Ireland comes into operation, and this section shall continue in operation so long only as such corresponding relief continues to have effect.

#### PART IV.

##### *Miscellaneous and General.*

- 15 16.—So much of sub-section (4) of section 37 (which relates to excise duty on dogs) of the Finance Act, 1925 (No. 28 of 1925) as enacts that persons guilty of an offence under that section shall be liable on summary conviction to a penalty of five pounds is hereby repealed and in lieu thereof it is hereby enacted that persons guilty of an offence under the said section shall be liable on summary conviction thereof to a penalty of one pound.

Amendment of section 37 of Finance Act, 1925.

- 20 17.—(1) Paragraph (c) of section 9 of the Dogs Act, 1906 is hereby repealed and in lieu thereof it is hereby enacted that the expenses incurred by the Gárda Síochána under section 3 of that Act shall be paid to the chief officer of police within the meaning of that Act as amended and adapted by any subsequent enactment out of moneys provided by the Oireachtas and any money received by the Gárda Síochána under the said section 3 shall be paid into the Exchequer in such manner as the Minister for Finance shall direct.

Amendment of section 9 of the Dogs Act, 1906.

- 30 (2) This section shall have effect as on and from the 1st day of January, 1926.

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

Care and management of taxes and duties.

- 35 19.—(1) This Act may be cited as the Finance Act, 1927.

Short title, construction and commencement.

- 40 (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 the Acts of the Oireachtas which relate to duties of excise and the management of those duties.

- 45 (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, 1927.



# Saorstát Éireann.

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BILLE AIRGID, 1927.

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## BILLE

(mar do tugadh isteach)  
dá ngairmtear

Acht chun diúitithe áirithe de chustaim agus ioncuim dúithehe, maraon le mál, d'éileamh agus do ghearra, chun an dlí a bhaineann le custaim agus ioncuim dúithehe, maraon le mál, do leasú agus chun tuille forálacha i dtaobh airgid do dhéanamh.

*An tAire Airgid do thug isteach.*

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*Do hordúidh, ag Dáil Éireann, do chlóbhuála,  
3adh Bealtaine, 1927.*

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FOILLSITHE AG OIFIG AN tSOLATHAIR.

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# Saorstát Éireann.

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FINANCE BILL, 1927.

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## BILL

(as introduced)  
entitled

An Act to charge and impose certain duties of customs and inland revenue, including excise, to amend the law relating to customs and inland revenue, including excise, and to make further provisions in connection with finance.

*Introduced by the Minister for Finance.*

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*Ordered, by Dáil Éireann, to be printed,  
3rd May, 1927.*

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