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BILLE AIRGID, 1928.

FINANCE BILL, 1928.

Mar do tugadh isteach.
As introduced.

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SAORSTÁT EIREANN.

BILLE AIRGID, 1928.
FINANCE BILL, 1928.

BILL

entitled

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

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

PART I.

Income Tax.

Income tax and super-tax for the year 1928-29.

1.—(1) Income tax shall be charged for the year beginning on the 6th day of April, 1928, 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, 1928, at the same rates as those at which it was charged for the year beginning on the 6th day of April, 1927.

(3) The several statutory and other provisions which were in force during the year beginning on the 6th day of April, 1927, in relation to income tax and super-tax shall, subject to the provisions of this Act, have effect in relation to the income tax and the super-tax to be charged as aforesaid for the year beginning on the 6th day of April, 1928.

Discontinuance of charge to super-tax.

2.—Super-tax shall not be charged for the year beginning on the 6th day of April, 1929, or any subsequent year.

Charge to sur-tax.

3.—(1) In addition to the income tax charged at the rate prescribed for any year there shall be charged, levied, and paid for that year in respect of the income of any individual, the total of which from all sources exceeds two thousand pounds, an additional duty of income tax (in this Act referred to as sur-tax) at the rate or rates prescribed by the Oireachtas for that year.

(2) Sur-tax shall be due and payable on or before the 1st day of January next after the end of the year of assessment, except that sur-tax or any part of sur-tax included in an assessment which is signed and allowed on or after the said 1st day of January shall be deemed to be due and payable on the day next after the day on which the assessment is signed and allowed.

(3) All the provisions of the Income Tax Acts which were in force during the year beginning on the 6th day of April, 1927, shall in so far as they relate to super-tax or to any matter or thing touching super-tax continue to have effect and be construed as relating to sur-tax and to the similar matter or thing touching sur-tax, subject to the amendments made therein by this Act and subject to the following modifications, that is to say:—

(*a*) sub-section (1) of section 5 of the Income Tax Act, 1918, shall have effect as though the words "for the previous year" were omitted therefrom,

(*b*) sub-section (2) of section 5 of the said Act shall have effect as though the words " for any year " and the words " for the following year " were omitted therefrom,

(*c*) sub-section (3) of section 5 of the said Act shall have effect as though the words " of the previous year " were omitted therefrom,

(*d*) section 6 of the said Act shall not have effect,

(*e*) sub-section (3) of section 7 of the said Act shall have effect as though the words " following the year " were inserted therein before the words " for which super-tax is chargeable," and

(*f*) sub-section (1) of section 8 of the said Act as amended by section 26 of the Finance Act, 1919, shall have effect as though the words " the year following the year of assessment " were inserted therein in lieu of the words " any year of assessment."

Surtax for the year 1928-29.

4.—Sur-tax shall be charged for the year beginning on the 6th day of April, 1928, 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,	
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.
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.
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.
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.

Amendment of section 157 of Income Tax Act, 1918.

5.—Sub-section (2) of section 157 (which relates to the date when income tax is due) of the Income Tax Act, 1918, shall cease to have effect so far as it relates to tax chargeable under Schedule A, other than any tax so chargeable in respect of income which is or is to be treated as earned income.

Exemption of persons in consular service of foreign state.

6.—(1) Subject to the provisions of this section, exemption shall be granted from income tax (including super-tax and sur-tax) in respect of the emoluments payable by a foreign state to which this section applies to any person who, being a citizen of such foreign state, is permanently employed in the consular service of such state and is appointed to serve in Saorstát Eireann and in respect of any income arising outside Saorstát Eireann accruing to any such person, and no account shall be taken of any such emoluments or income in estimating the amount of income of such person for the purposes of the Income Tax Acts.

(2) 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 would be entitled to be exempted under this section he shall be entitled to repayment of such tax.

(3) This section applies to every foreign state in respect of which the Revenue Commissioners are for the time being satisfied that it gives to persons permanently employed in the consular service of Saorstát Eireann a similar exemption to that given by this section to persons permanently employed in the consular service of such foreign state.

Confirmation of Agreement.

7.—The Agreement set forth in the First Schedule to this Act is hereby confirmed and shall have effect with respect to the exemption or relief to be granted from Saorstát Eireann Income Tax, super-tax and sur-tax for the year beginning on the 6th day of April, 1928, and from Saorstát Eireann income tax and sur-tax for every subsequent year in which the said Agreement has, by virtue of an Act of the British Parliament, effect with respect to the exemption or relief to be granted, in the case of the year beginning on the 6th day of April, 1928, from British income tax, super-tax and sur-tax for that year and, in the case of any subsequent year, from British income tax and sur-tax for such year.

General notice to deliver lists, declarations or statements.

8.—(1) The Special Commissioners shall in each year of assessment cause general notice to be given, requiring all persons who, by the Income Tax Acts, are required to deliver any list, declaration, or statement to make out and deliver such list, declaration or statement to the inspectors of taxes for the respective districts or to the Revenue Commissioners within such time as shall be limited by such notice, not being less than twenty-one days from the giving thereof.

(2) The said general notice shall in each year be given by causing the same to be inserted once in the *Iris Oifigiúil* and once at least in each of two daily newspapers published in Saorstát Eireann and such insertions shall be deemed to be sufficient compliance with the foregoing sub-section and to be good service of such general notice on all persons concerned.

Notices of assessments and time for giving notice of appeals.

9.—(1) When assessments under Schedules A and B shall have been signed, the Special Commissioners shall cause notice thereof and of the time for giving notice of appeal to be given in such manner as they shall deem expedient.

(2) Any such notice may be given—

(*a*) by depositing the assessments with the inspectors of taxes for the respective districts for inspection by the persons assessed, and publishing notice of the time for giving notice of appeal in the *Iris Oifigiúil* and in at least two daily newspapers published in Saorstát Eireann; or

(*b*) by delivering to each person assessed a notification of the amount of his assessment and of the time for giving notice of appeal.

PART II.

Customs and Excise.

Motor car duty.

10.—(1) A customs duty of an amount equal to thirty-three and one-third per cent. of the value of the article shall be charged, levied and paid on all motor cars and component parts and accessories of motor cars imported into Saorstát Eireann on or after the 26th day of April, 1928.

(2) 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.

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

(4) The new import duties which were first imposed by Section 12 of the Finance (No. 2) Act, 1915, and were continued up to the 1st day of May, 1928, by Section 12 of the Finance Act, 1927 (No. 18 of 1927), shall not be charged or levied on any article chargeable with the duty imposed by this section.

(5) In this Part of this Act—

the expression " motor car duty " means the duty imposed by this section, and

the expression " motor cars " includes motor tractors, motor bicycles, and motor tricycles, and also includes vehicles designed solely or primarily for traction by or attachment to motor cars, motor tractors, motor bicycles, or motor tricycles.

Drawback in respect of motor car duty.

11.—(1) If it is proved to the satisfaction of the Revenue Commissioners that motor car duty has been duly paid in respect of any article and that such article has not been used in Saorstát Eireann, a drawback equal to the amount of the duty so paid shall be allowed on such article if it is exported as merchandise.

(2) Section 6 of the Customs and Inland Revenue Act, 1879, shall not apply to articles liable to motor car duty and any such article re-imported into Saorstát Eireann after exportation therefrom shall be exempt from such duty if it is shown to the satisfaction of the Revenue Commissioners either that the article had not been imported previously to exportation or that no drawback of duty was allowed on exportation or that any drawback so allowed has been repaid to the Revenue Commissioners.

(3) Articles which 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 section.

Exemptions from motor car duty.

12.—(1) Where it is proved to the satisfaction of the Revenue Commissioners that a motor car is constructed and adapted for propulsion or traction along rail tracks and is intended to be or has been and is being used exclusively for such propulsion or traction or that a motor tractor is constructed and adapted for agricultural purposes not involving use on a public road and is intended to be or has been and is being used exclusively for such agricultural purposes or that an article is a component part or accessory or is intended to be or has been and is being exclusively used as a component part or accessory of any such motor car or motor tractor as aforesaid, or that an article is of a kind mainly used as a component part or accessory of a motor car but is imported for use for some other purpose, the Revenue Commissioners shall, subject to such conditions (if any) as to labelling, marking, stamping, proof, security or otherwise as they think fit to impose, allow such article to be imported without payment of motor car duty, or, where such duty has been paid on importation, shall repay such duty.

(2) On any transfer of ownership of a motor car or of a component part or accessory which has been admitted under this section without payment of motor car duty, or in respect of which motor car duty has been repaid under this section, the transferer shall, where the Revenue Commissioners so require, forthwith give to the Revenue Commissioners notice of such transfer and of the name and address of the transferee.

(3) If, while motor car duty continues to be payable, any person obliterates or removes a label, stamp, or mark affixed to a motor car or a component part or accessory of a motor car pursuant to conditions imposed by the Revenue Commissioners under this section or uses a motor car or a component part or accessory which has been admitted under this section without payment of motor car duty or in respect of which motor car duty has been repaid under this section for any purpose other than the purpose on account of which such admission or repayment was made, or fails to give notice in pursuance of a requirement of the Revenue Commissioners under this section of a transfer of a motor car or a component part or accessory of a

motor car or of the name or address of the transferee thereof, such person shall be guilty of an offence under the Customs Acts and shall be liable on summary conviction thereof to a fine equal to treble the value of such motor car, component part or accessory, including the motor car duty payable thereon, or, at the election of the Revenue Commissioners, to a fine of one hundred pounds and, in any case, the motor car, component part or accessory in respect of which the offence is committed shall be forfeited.

Further exemptions from motor car duty.

13.—(1) The Minister for Finance may by order exempt from motor car duty any specified article liable to such duty if he is satisfied that, having regard to the small value of the article, it is inexpedient that the duty should be charged.

Orders made under sub-section (5) of section 13 of the Finance (No. 2) Act, 1915, and in force on the 25th day of April, 1928, may be revoked or amended by an order made under this sub-section and, until so revoked and subject to any such amendment, shall apply to motor car duty and continue in force accordingly.

(2) The Minister for Finance may make regulations providing for the total or partial exemption for a limited period from motor car duty of motor cars brought into Saorstát Eireann by persons making only a temporary stay therein.

Regulations made under sub-section (6) of section 13 of the Finance (No. 2) Act, 1915, and in force on the 25th day of April, 1928, may be revoked or amended by regulations made under this sub-section and, until so revoked and subject to any such amendment, shall apply to motor car duty and to motor cars liable to that duty and shall continue in force accordingly.

Extension of credit for motor car duty.

14.—Notwithstanding anything contained in section 56 of the Customs Consolidation Act, 1876, the Revenue Commissioners may, in respect of any motor car chassis imported without a body and liable to motor car duty, allow, subject to such conditions as to security for payment of the duty and otherwise as they shall think proper to prescribe, the payment of the duty properly payable on the importation of such chassis to be deferred for a period not exceeding three months from the date on which such chassis was entered under the Customs Acts.

Duty on empty glass bottles and empty glass jars.

15.—(1) A customs duty of an amount equal to thirty-three and one-third per cent. of the value of the article shall be charged, levied and paid on all empty glass bottles and empty glass jars of the kind hereinafter mentioned of a capacity of five fluid ounces or more and imported into Saorstát Eireann on or after the 26th day of April, 1928, that is to say:—

(*a*) all empty glass bottles of a kind ordinarily used for bottling table waters as defined by sub-section (2) of section 7 of the Finance Act, 1916, spirits (excluding perfumed spirits and medicinal spirits) wine, beer or cider, and

(*b*) all empty glass jars of a kind ordinarily used for containing jams, marmalades, or jellies.

(2) If it appears to the satisfaction of the Minister for Finance, in consultation with the Minister for Industry and Commerce, that bottles and jars of the kinds specified in sub-section (1) of this section made of white glass and suitable for the requirements of traders in Saorstát Eireann are not manufactured in Saorstát Eireann the Revenue Commissioners may, by licence, authorise, subject to such conditions as they shall think fit to prescribe and as shall appear in the licence, the importation without payment of duty of empty glass bottles and jars of the kinds specified in the said sub-section (1) which, in the opinion of the Commissioners, are made of white glass.

(3) Any article liable to the duty imposed by this section which is re-imported into Saorstát Eireann after exportation therefrom

shall be exempt from the said duty, if it is shown to the satisfaction of the Revenue Commissioners either:—

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

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

(*c*) that the article had been first imported on or after the 12th day of May, 1924, and either was not liable to duty under any Act of the Oireachtas in force at the time of its importation or was so liable and such duty was duly paid thereon.

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

(5) If any person acts in contravention of any of the conditions prescribed by the Revenue Commissioners under this section he shall be guilty of an offence under the Customs Acts and shall for each offence incur a penalty of fifty pounds and any article liable to the duty mentioned in sub-section (1) of this section in respect of which such contravention has taken place shall be forfeited.

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

(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.

Duty on certain bottles and jars containing dutiable commodities.

16.—There shall be charged, levied, and paid on every bottle or jar of the capacity of five fluid ounces or more imported into Saorstát Eireann on or after the 26th day of April, 1928, and containing at the time of importation any dutiable commodity a duty of customs at the rate of sixpence for every dozen or part of a dozen such bottles or jars.

Continuance of new import duties.

17.—(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, 1928, by section 12 of the Finance Act, 1927 (No. 18 of 1927), shall, with the exceptions aforesaid and with the further exception of the duty on motor cars (including motor bicycles and motor tricycles) and accessories and component parts thereof other than tyres, continue to be charged, levied, and paid on and from the said 1st day of May, 1928, up to the 1st day of May, 1929.

(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.

(3) The provision 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."

Continuance of additional duties on dried fruits.

18.—(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, 1928, by section 13 of the Finance Act, 1927 (No. 18 of 1927), shall continue to be charged, levied and paid on and from the said 1st day of August, 1928, up to the 1st day of August, 1929.

(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 " Saorstat Eireann " for the expression " Great Britan and Ireland."

Alteration of duties on sugar.

19.—(1) In lieu of the present customs duties, drawbacks, and allowance in respect of sugar, molasses, glucose, and saccharin there shall be charged, levied, and paid as on and from the 26th day of April, 1928, the duties specified in the second column of Part I of the Second Schedule to this Act, and there shall be paid and allowed the drawbacks and allowance set out in Part II of the said Second Schedule, but subject both as respects duties and as respects drawbacks and allowance to the provisions, so far as they are applicable, set out in Part III of the First Schedule to the Finance Act, 1925. (No. 28 of 1925.)

(2) In lieu of the present excise duties, drawbacks, and allowance in respect of sugar, molasses, glucose, and saccharin there shall as on and from the 26th day of April, 1928, be charged, levied, and paid the duties specified in the third column of Part I of the Second Schedule to this Act, and there shall be paid and allowed the drawbacks and allowance set out in Part II of the said Schedule, but subject both as respects duties and as respects drawbacks and allowance to the provisions, so far as they are applicable, set out in Part III of the First Schedule to the Finance Act, 1925. (No 28 of 1925.)

(3) The duty imposed by this section shall not be charged or levied in respect of sugar or molasses made from beet grown in Saorstát Eireann, and the provisions of section 6 (except sub-section (1) thereof) of the Finance Act, 1922, shall apply and have effect subject to the following modifications, that is to say:—

(*a*) the word " non-dutiable " shall mean exempted by this sub-section from the duty imposed by this section, and

(*b*) the expression " Saorstát Eireann " shall be substituted for the expression " Great Britain or Ireland."

Alteration of duties on articles made from or containing sugar, etc.

20.—(1) In lieu of the duties of customs chargeable under section 21 of the Finance Act, 1925 (No. 28 of 1925) there shall be charged, levied, and paid on all articles (other than sugar confectionary, cocoa preparations, beer, table waters, herb beer, cider, perry, wine, tobacco, spirits and any article on which a duty is imposed by section 19 (which relates to alteration of duties on sugar) of this Act) imported into Saorstát Eireann on or after the 26th day of April, 1928, and made from or containing sugar or other sweetening matter, the following duties of customs, that is to say:—

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

(*b*) if the articles are prescribed in the official import lists to be entered on importation by measure, a duty at the rate of one shilling on the gallon.

(2) The duty imposed by this section shall be in addition to any duty chargeable in respect of any spirits or saccharin used in the manufacture or preparation of the article but in lieu of any duty which might otherwise be chargeable on any other ingredient used in the manufacture or preparation of the article.

(3) The provisions of section 8 of the Finance Act, 1919, shall not apply to the duty imposed by this section.

Exemption of certain spirit varnish from duty.

21.—(1) Where a manufacturer in Saorstát Eireann of goods in the manufacture or preparation for sale of which varnish made with spirit (in this section referred to as spirit varnish) is used shows to the satisfaction of the Revenue Commissioners—

(*a*) that a spirit varnish made in Saorstát Eireann and

reasonably efficient for the purpose of such manufacturer is not obtainable, and

(*b*) that a substantial proportion of the said goods is exported,

the Revenue Commissioners may, subject to the provisions of this section and to compliance with such conditions as they think fit for the security of the revenue from time to time to prescribe, allow the importation by such manufacturer without payment of spirit duty of such quantity of spirit varnish as they consider reasonable for the said purpose of such manufacturer.

(2) No spirit varnish shall be imported under this section without payment of spirit duty unless the Revenue Commissioners are satisfied that such varnish is made with spirit which has before use in the manufacture of such varnish been sufficiently denatured to render such spirit impotable.

(3) No continuing authority for the importation of spirit varnish without payment of spirit duty shall be granted under this section by the Revenue Commissioners for any period exceeding three years but any such continuing authority may, so long as the Revenue Commissioners are satisfied that the conditions prescribed by them under this section continue to be fulfilled, be renewed from time to time for periods not exceeding three years.

(4) Any such continuing authority as aforesaid or any renewal thereof may be withdrawn by the Revenue Commissioners at any time.

(5) If any person acts in contravention of any of the conditions prescribed by the Revenue Commissioners under this section he shall be guilty of an offence under the Customs Acts and shall for each offence incur a penalty of fifty pounds, and any varnish in respect of which such contravention has taken place shall be forfeited.

Exemption from duty of certain parts of hats.

22.—The duty of customs imposed by section 16 of the Finance Act, 1925 (No. 28 of 1925) shall not be charged or levied on the following articles imported into Saorstát Eireann on or after the 26th day of April, 1928, that is to say, hoods and shapes for the manufacture of hats which require for the purpose of such manufacture to be blocked, shaped, or cut, and in respect of which it appears to the satisfaction of the Revenue Commissioners that the process of blocking, shaping, or cutting represents a substantial portion of the process of manufacture.

Exemption of certain race meetings from entertainments duty.

23.—On and after the 1st day of May, 1928, 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 horse races and that the holding of the entertainment has been authorised either by the Turf Club of Ireland or by the Irish National Hunt Steeplechase Committee or by both the said Turf Club of Ireland and the said Irish National Hunt Steeplechase Committee.

Amendment of section 6 of the Customs and Inland Revenue Act, 1879.

24.—Section 6 of the Customs and Inland Revenue Act, 1879, shall, on and after the 26th day of April, 1928, have effect in relation to plain spirits distilled in the Irish Free State reimported from Great Britain or Northern Ireland as if the words " the same shall be brought back within five years from the time of the exportation thereof, and " were omitted therefrom.

PART III.

Death Duties.

Repeal of section 16 of the Finance Act, 1907.

25.—(1) Section 16 (which relates to the abolition of limited aggregation of certain settled property) of the Finance Act, 1907, shall be repealed so far as relates to persons dying after the passing of this Act.

(2) Where an interest in expectancy within the meaning of Part I. of the Finance Act, 1894, in any property has before the 25th day of April, 1928, 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 section had not 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.

PART IV.

Corporation Profits Tax.

Corporation profits tax on profits of foreign companies.

26.—(1) Corporation profits tax chargeable on profits of a foreign company arising in an accounting period ending after the 31st day of December, 1928, shall, subject to the provisions of this section, be charged, levied and paid at the rate of seven and one-half per cent. in lieu of the rate of five per cent.

(2) This section shall not apply to corporation profits tax chargeable on profits of a foreign company arising in an accounting period in respect of which such foreign company satisfies the Revenue Commissioners either—

(*a*) that during the whole of such accounting period all the members of such foreign company were resident outside Saorstát Eireann, or

(*b*) that—

(i) in the case of the accounting period current on the 1st day of January, 1929, during the whole of the time from the 31st day of December, 1928, to the end of such accounting period, or

(ii) in the case of the accounting period current at the expiration of six months from the day on which such foreign company commenced to carry on business in Saorstát Eireann, during the whole of the time from the expiration of such six months to the end of such accounting period, or

(iii) in the case of any other accounting period, during the whole of such accounting period,

such foreign company maintained in Saorstát Eireann a branch register of its members resident in Saorstát Eireann and that according to the law of the country in which such foreign company is incorporated and the law of Saorstát Eireann all stock and shares registered in such branch register and held by persons domiciled in Saorstát Eireann are or are deemed to be property situate in Saorstát Eireann for the purposes of assessment to death duties in such country and in Saorstát Eireann, or

(*c*) that such foreign company commenced to carry on trade or business in Saorstát Eireann within six months before the end of such accounting period.

(3) This section shall be construed as one with Part V. of the Finance Act, 1920.

PART V.

Miscellaneous and General.

Amendment of section 63 of the Finance Act, 1916.

27.—Section 63 of the Finance Act, 1916, as adapted by and under the Adaptation of Enactments Act, 1922 (No. 2 of 1922) is hereby amended as follows:—

(*a*) by the deletion of the words " in the United States of America " now contained therein and the insertion in lieu of the words so deleted of the words " outside Saorstát Eireann," and

(*b*) by the deletion of the words " by British subjects " now contained therein.

Unemployment insurance stamps.

28.—(1) Section 20 of the Finance Act, 1911, shall be construed and have effect and be deemed always to have had effect as from the commencement of the Unemployment Insurance Act, 1920, as if the expression " stamps used to denote other duties " contained therein included stamps used for the purposes of the said Unemployment Insurance Act, 1920.

(2) So much of section 33 of the Unemployment Insurance Act, 1920, as confers on the Revenue Commissioners authority to make regulations for applying, with the necessary adaptations, as respects unemployment insurance stamps the provisions of certain enactments specified in the said section, shall (notwithstanding any transfer heretofore made or hereafter to be made of such authority to the Minister for Posts and Telegraphs) have effect as if sections 21, 35, and 36 of the Inland Revenue Regulation Act, 1890, and Section 9 of the Stamp Act, 1891, and all enactments amending those sections or any of them were included amongst the enactments so specified in the said section 33.

Care and management of taxes and duties.

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

(2) Any information acquired, whether before or after the passing of this Act, by the Revenue Commissioners in connection with any tax or duty under their care and management may be used by them for any purpose connected with any other tax or duty under their care and management.

Repeals.

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

Short title, construction and commencement.

31.—(1) This Act may be cited as the Finance Act, 1928.

(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.

(3) Save as is otherwise provided, so much of this Act as relates to income tax or to super-tax or to sur-tax shall be deemed to come into force on and shall take effect as on and from the 6th day of April, 1928.

FIRST SCHEDULE.

Agreement made the 25th day of April, 1928, between the British Government and the Government of the Irish Free State, amending the Agreement made on the fourteenth day of April, 1926, between the said Governments in respect of Double Income Tax.

With a view to making such alterations in the Agreement made the 14th April, 1926, between the British Government and the Government of the Irish Free State in respect of Double Income Tax as may be necessary in consequence of the alterations in the British Income Tax Acts effected by the British Finance Act, 1927, and of the alterations contemplated in the Irish Free State Income Tax Acts, it is hereby agreed between the said Governments that the said Agreement shall be amended as follows:—

1. (*a*) In Article 1 (*a*) of the said Agreement the words " British income tax " shall as respects the year

1928/29 and any subsequent year be construed as meaning British income tax charged or chargeable at the standard rate and the expression "British super-tax" shall for the year 1928/29 include British sur-tax and shall for subsequent years mean British sur-tax.

(*b*) In Article 1 (*b*) of the said Agreement the expression "Irish Free State super-tax" shall for the year 1928/29 include Irish Free State sur-tax and shall for subsequent years mean Irish Free State sur-tax.

2. The following Article shall be substituted for Article 2 of the said Agreement:—

2. (1) Relief from double taxation in respect of income tax (including sur-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 tax respectively in accordance with and under the provisions of Section 27 of the Finance Act, 1920, provided 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 income 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 tax shall be one-half of that person's appropriate rate of British income tax or one-half of his appropriate rate of Irish Free State tax, whichever is the lower,

(*c*) the appropriate rate of British income tax for any year shall in the case of a person whose income is chargeable to British income tax at the standard rate only be a rate ascertained by dividing the amount of tax payable by him for that year in respect of his total income (before deduction of any relief granted in respect of life assurance premiums or any relief granted under the provisions of Section 27 of the Finance Act, 1920, as amended by this Article) by the amount of his total income, and shall in the case of a person part of whose total income is chargeable to British income tax at a rate or rates in excess of the standard rate be the sum of the following rates:—

(i) the rate which would have been the appropriate rate in the case of that person if his income had been chargeable at the standard rate only, and

(ii) the rate ascertained by dividing the amount of the British sur-tax payable by that person for that year by the amount of his total income for that year,

(*d*) the appropriate rate of Irish Free State tax for any year shall in the case of a person whose income is chargeable in the Irish Free State to income tax only be a rate ascertained by dividing the amount of tax payable by him for that year in respect of his total income (before deduction of any relief granted in respect of life assurance premiums or any relief granted under the provisions of Section 27 of the Finance Act, 1920, as amended by this Article) by the amount of his total income, and shall in the case of a person whose income is chargeable to Irish Free State sur-tax be the sum of the following rates:—

(i) the rate which would have been the appropriate rate in the case of that person if his income had been chargeable to income tax only, and

(ii) the rate ascertained by dividing the amount of the Irish Free State sur-tax payable by that person for that year by the amount of his total income for that year;

(*e*) relief under this Article from British income tax allowable to any person for any year shall be given as to such an amount as would be due if his income for the year were chargeable to British income tax at the standard rate only and to Irish Free State income tax only by repayment of or set off against the tax at the standard rate payable by him for that year, and as to any balance by repayment of or set off against any British sur-tax payable by him for that year;

(*f*) relief under this Article from Irish Free State tax allowable to any person for any year shall be given as to such an amount as would be due if his income for the year were chargeable to British income tax at the standard rate only and to Irish Free State income tax only by repayment of or set off against the income tax payable by him for that year, and as to any balance by repayment of or set off against any Irish Free State sur-tax payable by him for that year.

(2) Relief from double taxation to super-tax for the year 1928/29 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, in accordance with and under the provisions of Section 27 of the Finance Act, 1920, so far as applicable, from British super-tax for that year and Irish Free State super-tax for that year respectively at one-half of the lower of the two following rates:—

(*a*) that person's rate of British super-tax for the year 1928/29 ascertained by dividing the amount of the super-tax payable by him for that year by the amount of his total income from all sources for that year as estimated for super-tax purposes,

(*b*) that person's rate of Irish Free State super-tax for the year 1928/29 ascertained by dividing the amount of the super-tax payable by him for that year by the amount of his total income from all sources for that year as estimated for super-tax purposes.

(3) For the purposes of this Article references to Section 27 of the Finance Act, 1920, shall in relation to British taxation be construed as references to that section subject to the amendments thereof effected by the British Finance Act, 1927, other than the amendment of the said section numbered (iv) in Part II of the Fifth Schedule to the said Act of 1927.

3. 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.

Dated this 25th day of April, Nineteen Hundred and Twenty-eight.

(*Signed*)	(*Signed*)
WINSTON S. CHURCHILL.	EARNAN DE BLAGHD,
Chancellor of the Exchequer.	*Minister for Finance, Saorstát Eireann.*

SECOND SCHEDULE.

SUGAR, MOLASSES, GLUCOSE, SACCHARIN.—RATES, DUTIES, DRAWBACKS AND ALLOWANCE.

PART I.—DUTIES.

Articles.	Customs Duty.	Excise Duty.
	s. d.	s. d.
Sugar which, when tested by the polariscope, indicates a polarisation exceeding ninety-eight degrees, the cwt.	11 8	11 8
Sugar of a polarisation not exceeding seventy-six degrees, the cwt.	5 7	5 7
Sugar of a polarisation—		
Exceeding 76 and not exceeding 77 the cwt.	5 9.4	5 9.4
77 78	5 11.6	5 11.6
78 79	6 1.9	6 1.9
79 80	6 4.1	6 4.1
80 81	6 6.4	6 6.4
81 82	6 8.6	6 8.6
82 83	6 10.8	6 10.8
83 84	7 1.4	7 1.4
84 85	7 3.9	7 3.9
85 86	7 6.4	7 6.4
86 87	7 8.9	7 8.9
87 88	7 11.7	7 11.7
88 89	8 2.5	8 2.5
89 90	8 5.9	8 5.9
90 91	8 9.2	8 9.2
91 92	9 0.6	9 0.6
92 93	9 4.0	9 4.0
93 94	9 7.3	9 7.3
94 95	9 10.7	9 10.7
95 96	10 2.0	10 2.0
96 97	10 5.4	10 5.4
97 98	10 8.8	10 8.8
Molasses (except when cleared for use by a licensed distiller in the manufacture of spirits), and invert sugar, and all other sugar and extracts from sugar which cannot be completely tested by the polariscope, and on which duty is not specially charged by reference to the other provisions of this Part of this Schedule :—		
If containing 70 per cent. or more of sweetening matter, the cwt.	7 5	7 5
If containing less than 70 per cent. and more than 50 per cent. of sweetening matter, the cwt.	5 4	5 4
If containing not more than 50 per cent. of sweetening matter, the cwt.	2 7	2 7
The amount of sweetening matter to be taken to be the total amount of cane, invert and other sugar contained in the article as determined by analysis in manner directed by the Revenue Commissioners :—		
Glucose :		
Solid ... ... the cwt.	7 5	7 5
Liquid ... ... the cwt.	5 4	5 4
Saccharin (including substances of a like nature or use) the oz.	3 9	3 9

PART II.—DRAWBACKS AND ALLOWANCES.

A.—CUSTOMS DRAWBACKS.

Nature of Drawback.	Amount or Rate of Drawback.
(1) Drawback on the export or on the shipment or deposit in a bonded warehouse, for use as ship's stores, of duty-paid sugar or molasses (including sugar or molasses produced from duty-paid sugar or molasses) and which has passed a refinery in Saorstát Eireann.	In the case of molasses produced in bond an amount equal to the duty paid and in any other case an amount equal to the duty which would be chargeable on the importation of the like article.
(2) Drawback on the deposit in a bonded warehouse for export of beer in the brewing of which duty-paid sugar or glucose has been used.	An amount equal to the duty paid in respect of the sugar or glucose.
(3) Drawback on the export, or on the shipment, or deposit in a bonded warehouse for use as ship's stores of goods (other than beer) in the manufacture or preparation of which in Saorstát Eireann any duty-paid sugar, molasses, glucose or saccharin has been used.	An amount equal to the duty chargeable in respect of that quantity of the sugar, molasses, glucose or saccharin which appears to the satisfaction of the Revenue Commissioners to have been used in the manufacture or preparation of the goods, or, in the case of residual products, to be contained in the goods.
(4) Drawback to be allowed to a refiner on molasses produced in Saorstát Eireann from sugar, on which the import duty has been paid at the current rate and delivered to a licensed distiller for use in the manufacture of spirits ..... the cwt.	2s. 7d.

B.—EXCISE DRAWBACKS.

Nature of Drawback.	Amount or Rate of Drawback.
(1) Drawback on the export, or on the shipment, or deposit in a bonded warehouse for use as ship's stores of duty-paid sugar, molasses, glucose or saccharin.	An amount equal to the duty paid.
(2) Drawback on the deposit in a bonded warehouse for export of beer in the brewing of which duty-paid sugar or glucose has been used.	An amount equal to the duty paid in respect of the sugar or glucose.
(3) Drawback on the export, or on the shipment, or deposit in a bonded warehouse for use as ship's stores of goods (other than beer) in the manufacture or preparation of which in Saorstát Eireann any duty-paid sugar, molasses, glucose or saccharin has been used.	An amount equal to the duty paid in respect of that quantity of the sugar, molasses, glucose or saccharin which appears to the satisfaction of the Revenue Commissioners to have been used in the manufacture or preparation of the goods.

Nature of Drawback.	Amount or Rate of Drawback.
(4) Drawback to be allowed to a refiner on molasses produced in Saorstát Eireann from duty-paid sugar and delivered to a licensed distiller for use in the manufacture of spirits ..... the cwt.	2s. 7d.
(5) Drawback on the deposit of duty-paid glucose in a warehouse approved by the Revenue Commissioners under section 2 of the manufactured Tobacco Act, 1863, for the manufacture of cavendish and negrohead tobacco.	An amount equal to the drawback which would have been payable on the export of the glucose.

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

Nature of Allowance.	Rate of Allowance.
Allowance on molasses produced from sugar on which duty has been paid on importation or on which the excise duty has been paid.....the cwt.	2s. 7d.

THIRD SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter or Number and Year.	Short Title.	Extent of Repeal.	Date of Repeal.
63 & 64 Vic., 6, 7.	Finance Act, 1900.	Sub-section (2) of section 12, except so far as relates to persons dying before the 19th day of April, 1907.	The passing of this Act.
8 & 9 Geo. V. c. 40.	Income Tax Act, 1918.	Sections 98 and 134.	6th April, 1928.
No. 28 of 1925.	Finance Act, 1925.	Paragraph (e) of sub-section (2) of section 16, and sections 19 and 20.	26th April, 1928.

Saorstát Eireann

BILLE AIRGID, 1928.

BILLE

(mar do tugadh isteach)
dá ngairmtear

Acht chun diúitéthe áirithe do chustuim agus ioncum dúithche maraon le mál, d'éileamh agus do ghearra, chun an dlí a bhaineann le custuim agus ioncum dúithche, maraon le mál, do leasú agus chun tuille forálacha i dtaobh airgid do dhéanamh.

An tAire Airgid do thug isteach.

Do horduíodh, ag Dáil Eireann, *do chló-bhuala,*
10*adh Bealtaine,* 1928.

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Saorstát Eireann

FINANCE BILL, 1928.

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.

Ordered, by Dáil Eireann, *to be printed,*
10*th May,* 1928.

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