



BILLE AIRGID, 1929.
FINANCE BILL, 1929.

*Mar do tugadh isteach.
As introduced.*

ARRANGEMENT OF SECTIONS.

PART I.
INCOME TAX.

Section.

1. Income Tax and sur-tax for the year 1929-30.
2. Debentures, etc., of the Agricultural Credit Corporation Limited.
3. Assessments under Schedules A and B.
4. Assessments under Schedules D and E.
5. Appeals against assessments to income tax.
6. Granting of allowance, deduction, or relief.
7. Amendment of statutory forms by the Revenue Commissioners.

PART II.

CHANGE OF BASIS OF ASSESSMENT OF INCOME TAX.

8. Assessment of certain properties under Case I. of Schedule D.
9. Assessment under Schedule D on profits of preceding year.
10. Income chargeable under Case III. of Schedule D.
11. Income from foreign securities and foreign possessions.
12. Discontinuance of trades, etc.
13. Amendment of Rule 11 of Rules applicable to Cases I. and II. of Schedule D.
14. Relief in respect of certain losses.
15. Period of computation of profits and gains.
16. Apportionment of profits.
17. Change of basis of assessment for Schedule E.
18. Modifications in relation to relief from double taxation.
19. Consequential and minor amendments of the Income Tax Acts.
20. Construction and Commencement of Part II. and repeals.

PART III.

CUSTOMS AND EXCISE.

21. Continuance of new import duties.
22. Continuance of additional duties on dried fruits.
23. Exemptions from duty on woven tissues of wool or worsted.
24. Amendment of Section 17 of the Finance Act, 1928.
25. Increase of duties on certain mechanically propelled vehicles.
26. Duty on game-dealer's licences.
27. Amendment of Section 102 of the Spirits Act, 1880.
28. Bottling of foreign wines for home consumption.
29. Inspection of machines for sale of certain goods.

30. Interpretation of sections 25 and 26 of the Finance Act, 1926.
31. Removal and detention of document.
32. False returns in relation to duty on bets.

PART IV.

CORPORATION PROFITS TAX.

33. Continuance of certain exemptions from corporation profits tax.

PART V.

MISCELLANEOUS AND GENERAL.

34. Savings Certificates (Interest Charge Equalisation) Fund.
35. Relief from double duty on solicitors' certificates.
36. Amendment of section 5 of Finance (Customs and Stamp Duties Act, 1929).
37. Relief of debentures, etc., of the Agricultural Credit Corporation Limited.
38. Care and management of taxes.
39. Repeals.
40. Short title, construction and commencement.

FIRST SCHEDULE.

Properties and Income assessable under Schedule D.

SECOND SCHEDULE.

Modifications of Income Tax Acts in respect of property situate and profits or gains arising in Great Britain or Northern Ireland.

THIRD SCHEDULE.

Consequential and minor amendments of Income Tax Acts.

FOURTH SCHEDULE.

Enactments repealed as from the 6th day of April, 1930.

FIFTH SCHEDULE.

Rates of Duty on certain mechanically propelled vehicles.

SIXTH SCHEDULE.

Enactments repealed as from the 6th day of April, 1929.

SAORSTÁT EIREANN.

BILLE AIRGID, 1929.
FINANCE BILL, 1929.

BILL

entitled

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

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

PART I.

15 INCOME TAX.

1.—(1) Income Tax shall be charged for the year beginning
on the 6th day of April, 1929, at the rate of three shillings
in the pound. Income Tax and
sur-tax for the
year 1929-30.

(2) Sur-tax shall be charged for the year beginning on the 6th
20 day of April, 1929, at the same rates as those at which it was
charged for the year beginning on the 6th day of April, 1928.

(3) The several statutory and other provisions which were in
force during the year beginning on the 6th day of April, 1928,
in relation to income tax and sur-tax shall, subject to the provi-
25 sions of this Act, have effect in relation to the income tax and
the sur-tax to be charged as aforesaid for the year beginning on
the 6th day of April, 1929.

2.—(1) Debentures, debenture stock, and certificates of charge
issued by The Agricultural Credit Corporation, Limited, shall be
30 deemed to be securities issued under the authority of the Minister
for Finance within the meaning of section 2 of the Finance Act,
1924 (No. 27 of 1924), and that section shall apply accordingly. Debentures, etc.,
of The
Agricultural
Credit
Corporation,
Limited.

(2) Notwithstanding anything contained in paragraph (1) of
35 Rule 3 of the Rules applicable to Cases I and II of Schedule D
of the Income Tax Act, 1918, or in Rules 19, 20 and 21 of the
general Rules applicable to Schedules A, B, C, D and E of the
said Act, in computing for the purposes of assessment under the
said Schedule D the amount of the profits or gains of The Agri-
cultural Credit Corporation, Limited, for any period for which
40 accounts are made up there shall be allowed as a deduction the
amount of the interest on debentures, debenture stock and certi-
ficates of charge which, by direction of the Minister for Finance
given under section 2 of the Finance Act, 1924, as applied by this
section, is paid without deduction of tax for such period.

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

“ (h) interest on debentures, debenture stock or certificates of
charge issued by The Agricultural Credit Corporation,
50 Limited, in cases where such interest is paid without
deduction of tax.”

(4) In this section the expression “ certificate of charge ” has
the same meaning as it has in the Agricultural Credit Act, 1927
(No. 24 of 1927).

Assessments
under Schedules
A and B.

3.—(1) Assessments under Schedules A and B of the Income Tax Act, 1918—

(a) shall be made by the inspectors of taxes or such other officers as the Revenue Commissioners shall appoint in that behalf, 5

(b) shall be made for and comprise the respective premises which are situate in an administrative county, county borough, county district, or such other district as the said Commissioners shall direct.

(2) When assessments under Schedules A and B shall have been made the Revenue Commissioners shall cause notice thereof and of the time allowed for giving notice of appeal to be given in such manner as they shall deem expedient. 10

(3) Any such notice may be given—

(a) by publishing in the *Iris Oifigiúil*, and in at least two daily newspapers published in Saorstát Eireann, a notice that the assessments are deposited with the inspectors of taxes for the respective districts for inspection by the person assessed, and stating the time allowed for giving notice of appeal against the said assessments, or 15 20

(b) by causing to be delivered to each person assessed a notification of the amount of his assessment and of the time allowed for giving notice of appeal.

(4) This section shall have effect in respect of any assessment made after the passing of this Act in relation to tax chargeable for any year of assessment whether beginning before or after the passing of this Act. 25

Assessments
under Schedules
D and E.

4.—(1) Assessments under Schedules D and E of the Income Tax Act, 1918, except— 30

(a) such assessments as the Special Commissioners are empowered to make under section 124 of the Income Tax Act, 1918, or under Rule 7 of the Miscellaneous Rules applicable to Schedule D of the said Act, or under Rule 7 of the Rules applicable to Schedule E of the said Act, and 35

(b) assessments to which section 68 of the Income Tax Act, 1918, applies, and

(c) such assessments as officers or persons appointed by the Revenue Commissioners are empowered to make under sub-section (3) of section 11 of the Finance Act, 1923 (No. 21 of 1923), 40

shall be made by the inspectors of taxes or such other officers as the Revenue Commissioners shall appoint in that behalf.

(2) The inspector of taxes shall give due notice to each person assessed, of every such assessment made by him, and the amount thereof, and of the time allowed for giving notice of appeal against the same. 45

(3) This section shall have effect in respect of any assessment made after the passing of this Act in relation to tax chargeable for any year of assessment whether beginning before or after the passing of this Act. 50

Appeals against
assessments to
income tax.

5.—(1) A person aggrieved by any assessment to income tax made upon him by the inspector of taxes or such other officer as the Revenue Commissioners shall appoint in that behalf shall be entitled to appeal to the Special Commissioners on giving, within twenty-one days after the date of the notice of assessment or of the notice under section 3 of this Act that assessments have been made (as the case may be), notice in writing to the inspector of taxes or such other officer as aforesaid or, in the case of an assessment under section 124 of the Income Tax Act, 1918, to the clerk to the Special Commissioners. 55 60

(2) The Special Commissioners shall appoint the times and places for hearing appeals against the assessments, and the Clerk to the Special Commissioners shall give notice to the inspector of taxes or such other officer as aforesaid of such times and places
5 and the inspector of taxes or such other officer as aforesaid shall give notice to each person who has given notice of appeal and has not withdrawn such notice of appeal of the time and place appointed for the hearing of his appeal.

(3) If before the time fixed for the hearing of an appeal, an
10 agreement shall have been made between the inspector of taxes or such other officer as aforesaid and the person assessed or his duly authorised agent in relation to the assessment the subject matter of the appeal, the assessment may be amended accordingly by the inspector of taxes or such other officer as aforesaid,
15 and the notice of appeal shall then be treated as having been withdrawn and such amended assessment shall have the same force and effect as if it were an assessment in respect of which no notice of appeal had been given.

(4) All appeals against assessments to income tax shall be
20 heard and determined by the Special Commissioners, and their determination on any such appeal shall be final and conclusive, unless the person assessed requires that his appeal shall be reheard under section 196 of the Income Tax Act, 1918, or unless under that Act a case is required to be stated for the opinion of
25 the High Court.

(5) Notwithstanding anything to the contrary contained in any Act, an appeal against an assessment which is heard after the passing of this Act may be heard and determined by one Special Commissioner.

(6) In default of notice of appeal by a person to whom notice
30 of assessment has been given or in case of the neglect or refusal of a person, who has given notice of appeal, to attend before the Special Commissioners at the time and place appointed for the purpose of hearing appeals, the assessment made on him shall be
35 final and conclusive.

(7) If it is shown by application in writing to the satisfaction of the Special Commissioners that, owing to absence, sickness or other reasonable cause, any person has been prevented from giving notice of appeal in due time or from attending at the hearing of
40 an appeal on the day fixed for that purpose, they may extend the time for giving notice of appeal or postpone the hearing of his appeal for such reasonable time as they think necessary or may admit the appeal to be made by any agent authorised on his behalf.

(8) Sub-section (2) of section 10 of the Finance Act, 1927 (No. 18 of 1927), shall be construed and have effect as if a reference to sub-section (7) of this section were substituted for the reference therein contained to sub-section (3) of section 136 of the Income Tax Act, 1918.

(9) This section shall have effect in relation to tax chargeable for any year of assessment whether beginning before or after the passing of this Act, and shall apply with the necessary modifications to appeals against assessments to super-tax and sur-tax.

6.—(1) Notwithstanding anything contained in section 202 of
55 the Income Tax Act, 1918, or in any other enactment of the Income Tax Acts, the inspector of taxes or such other officer as aforesaid when making any assessment or amending under sub-section (3) of section 5 of this Act any assessment may grant any allowance, deduction or relief authorised by the Income Tax Acts. Granting of allowance, deduction, or relief.

(2) This section shall have effect in respect of any assessment
60 made after the passing of this Act in relation to tax chargeable for any year of assessment whether beginning before or after the passing of this Act.

Amendment of statutory forms by the Revenue Commissioners.

7.—It shall be lawful for the Revenue Commissioners from time to time to make such amendments of the forms of declarations, lists and statements contained in the Fourth and Fifth Schedules to the Income Tax Act, 1918, as appear to them to be necessary to give effect to the provisions of the Income Tax Acts.

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PART II.

CHANGE OF BASIS OF ASSESSMENT TO INCOME TAX.

Assessment of certain properties under Case I. of Schedule D.

8.—(1) Save as is otherwise provided by this section, income tax in respect of the property in the lands, tenements, hereditaments or heritages mentioned in the first column of Part I of the First Schedule to this Act shall be chargeable under the Case of Schedule D mentioned in the second column of the said Part I of the said First Schedule, and the Rules applicable to such case as amended by this Act shall apply accordingly, but subject to the provisions contained in the third column of the said Part I of the said First Schedule.

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(2) Notwithstanding anything contained in this section, sections 37 and 39 of the Income Tax Act, 1918, and section 30 of the Finance Act, 1921 (which provide for giving relief from income tax to certain charities, friendly societies and other bodies) shall be construed and have effect as if any income tax chargeable by virtue of this section under Schedule D instead of under Schedule A had remained chargeable under Schedule A.

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(3) Notwithstanding anything contained in this section, in any case in which it appears to the Revenue Commissioners to be necessary or proper any lands, tenement, hereditament, or heritage to which sub-section (1) of this section applies may be assessed and charged under No. 1 of Schedule A.

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Assessment under Schedule D on profits of preceding year.

9.—(1) Such enactments in the Income Tax Acts as provide that income tax under Schedule D shall in certain cases be computed on the full amount of the balance of the profits or gains, upon an average of three years or less than three years, shall cease to have effect, and any income tax in respect of profits or gains chargeable under Case I. or under Case II. of Schedule D, which would but for this section have been computed as aforesaid shall subject to the provisions of this Act and to the subsequent provisions of this section, be computed on the full amount of the profits or gains of the year preceding the year of assessment.

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(2) Notwithstanding anything contained in the foregoing subsection, any person chargeable with income tax in respect of the profits or gains of any trade, profession, or vocation which has been set up or commenced within the year preceding the year of assessment shall be charged on the full amount of the profits or gains for one year from the time of such setting up or commencement, but shall be entitled, on giving notice in writing to the inspector of taxes within twelve months after the end of the year of assessment, to be charged to income tax on the amount of the profits or gains of the year of assessment.

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(3) This section shall not apply for the purposes of the computation of profits or gains chargeable under Case VI. of Schedule D or according to the Rules applicable to that Case, but Rule 2 of those Rules shall be amended so as to provide that the computation of profits or gains so chargeable shall in no case be made according to an average of a period greater than one year.

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Income chargeable under Case III. of Schedule D.

10.—(1) Save as is hereinafter otherwise provided, income or profits chargeable under Case III. of Schedule D, as added to by section 11 of this Act, shall, for all the purposes of ascertaining liability to income tax, be deemed to issue from a single source, and the provisions of section 17 of the Finance Act, 1922, shall apply accordingly.

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(2) The foregoing sub-section shall not apply to the following income or profits and such income or profits shall be deemed to arise from separate sources respectively, that is to say:—

- 5 (i) income or profits chargeable under Rule 3 of Case III. of Schedule D, and
- (ii) profits chargeable under Rule 4 of Case III. of Schedule D, and
- 10 (iii) income from securities and possessions in any place out of Saorstát Eireann tax on which under Rule 2 of the rules contained in Part II. of the First Schedule to this Act is required to be computed by reference to the amount of the income received in Saorstát Eireann.

(3) If in any year of assessment any person charged or chargeable in respect of income or profits under Case III. of Schedule D, as added to by section 11 of this Act ceases to possess the whole of such single source of income or profits as is mentioned in sub-section (1) of this section, or any of the sources the income of which is directed to be separately computed under sub-section 20 (2) of this section, section 12 of this Act (which relates to the discontinuance of a trade, profession, or vocation) shall, subject to the necessary modifications, apply in any such case as if the cesser of the possession of such single source or separate sources, as the case may be, were the discontinuance of a trade.

25 **11.**—Income tax in respect of the income mentioned in the first column of Part II. of the First Schedule to this Act shall cease to be chargeable under Cases IV. and V. of Schedule D respectively and shall become chargeable under the case of Schedule D mentioned in the second column of the said Part II. of the said First 30 Schedule and the rules applicable to such case, including the provisions of this Act amending those Rules, shall apply accordingly, but subject to the provisions contained in the third column of the said Part II. of the said First Schedule.

Income from foreign securities and foreign possessions.

35 **12.**—(1) Where in any year of assessment a trade, profession or vocation is permanently discontinued then, notwithstanding anything contained in this Act—

Discontinuance of trades, etc.

40 (a) the person charged or chargeable with tax in respect thereof shall be charged for that year on the amount of the profits or gains of the period beginning on the 6th day of April in that year and ending on the date of the discontinuance, subject to any deduction or set-off to which he may be entitled under the section of this Act which provides for relief in respect of certain losses or under Rule 13 of the Rules applicable to 45 Cases I. and II. of Schedule D, and, if he has been charged otherwise than in accordance with this paragraph, any tax overpaid shall be repaid, or an additional assessment may be made upon him, as the case may require;

50 (b) if the profits or gains of the year ending on the 5th day of April in the year preceding the year of assessment in which the discontinuance occurs exceed the amount on which the person has been charged for that preceding year, or would have been charged if no such deduction or set-off as aforesaid had been allowed, an additional assessment may be made upon him, so that 55 he shall be charged for that preceding year on the amount of the profits or gains of the said year ending on the 5th day of April, subject to any such deduction or set-off as aforesaid to which he may be entitled.

60 (2) In the case of the death of a person who, if he had not died, would, under this section, have become chargeable to income tax for any year, the tax which would have been so chargeable shall be assessed and charged upon his executors or 65 administrators, and shall be a debt due from and payable out of his estate.

13.—(1) For Rule 11 of the Rules applicable to Cases I and II of Schedule D there shall be substituted the following:—

“ 11.—(1) If at any time after the 5th day of April, 1931, a change occurs in a partnership of persons engaged in any trade, profession or vocation, by reason of retirement or death of one or more of the partners or the dissolution of the partnership as to one or more of the partners or the admission of a new partner, in such circumstances that one or more of the persons who until that time were engaged in the trade, profession or vocation continue to be engaged therein, or a person who until that time was engaged in any trade, profession or vocation on his own account continues to be engaged in it, but as a partner in a partnership, the tax payable by the person or persons who carry on the trade, profession or vocation after that time shall notwithstanding the change, be computed (save as is otherwise provided by this rule) according to the profits or gains of the trade, profession or vocation during the period prescribed by the Income Tax Acts.

(2) Where all the persons who were engaged in the trade, profession or vocation both immediately before and immediately after the change require, by notice signed by all of them or, in the case of a deceased person, by his legal representatives and sent to the inspector of taxes within three months after the change took place, that the tax payable for all years of assessment shall be computed as if the trade, profession or vocation had been discontinued at the date of the change, and a new trade, profession or vocation had been then set up or commenced, and that the tax so computed for any year shall be charged on and paid by such of them as would have been charged if such discontinuance and setting up or commencement had actually taken place, the tax shall (notwithstanding anything hereinbefore contained) be computed, charged, collected and paid accordingly.

(3) If at any time after the 5th day of April 1931, any person succeeds to any trade, profession or vocation which until that time was carried on by another person and the case is not one to which paragraph (1) of this rule applies, the tax payable for all years of assessment by the person succeeding as aforesaid shall be computed as if he had set up or commenced the trade, profession or vocation at that time, and the tax payable for all years of assessment by the person who until that time carried on the trade, profession or vocation shall be computed as if it had then been discontinued.

In this paragraph reference to a person includes reference to a partnership.

(4) In the case of the death of a person who, if he had not died, would, under the provision of this rule, have become chargeable to income tax for any year, the tax which would have been so chargeable shall be assessed and charged upon his executors or administrators, and shall be a debt due from and payable out of his estate.”

(2) Where relief has been given under Rule II of the Rules applicable to Cases I. and II. of Schedule D in respect of a falling short of profits or gains from some specific cause since or by reason of a change in a partnership of persons engaged in any trade, or profession or a succession to a trade or profession, which change or succession took place within the year beginning on the 6th day of April, 1930, the person or persons who after the change or succession are chargeable with tax in respect of profits or gains of the trade or profession shall be entitled, on giving notice in writing to the inspector of taxes not later than the 5th day of October, 1932, to be charged to tax for the year beginning on the 6th day of April, 1931, as if the trade or profession had been set up or commenced on the date of the aforesaid change or succession, and if the tax charged has been paid any tax overpaid shall be repaid.

(3) This section shall come into operation on the 6th day of April 1931.

14.—(1) Where a person has in any trade, profession or vocation carried on by him, either solely or in partnership, sustained a loss (to be computed in like manner as profits or gains under the Rules applicable to Cases I and II of Schedule D) in respect of which relief has not been wholly given under section 34 of the Income Tax Act, 1918 (which relates to relief in respect of certain losses), or under Rule 13 of the Rules applicable to Cases I and II of Schedule D (which provides for the setting-off of losses against profits or gains in a distinct trade) or under any other provision of the Income Tax Acts, he may claim that any portion of the loss for which relief has not been so given shall be carried forward and, as far as may be, deducted from or set-off against the amount of profits or gains on which he is assessed under Schedule D in respect of that trade, profession or vocation for the six following years of assessment, save that if and in so far as relief in respect of any loss has been given to any person under this section that person shall not be entitled to claim relief in respect of that loss under any other provision of the Income Tax Acts.

Relief in respect of certain losses.

(2) In the application of this section to a loss sustained by a partner in a partnership, the expression "the amount of profits or gains on which he is assessed" shall, in respect of any year, be taken to mean such portion of the amount on which the partnership is assessed under Schedule D in respect of the trade, profession, or vocation as he would be required under the Income Tax Acts to include in a return of his total income for that year.

(3) Any relief under this section shall be given as far as possible from the first subsequent assessment for any year within the said six following years, and so far as it cannot be so given then from the next such assessment and so on.

(4) Where a loss is sustained—

(a) by a person in the occupation of woodlands, who, if he had made a profit, would, by reason of his election under Rule 7 of the Rules applicable to Schedule B, have been chargeable for the succeeding year to tax under Schedule D computed on the amount of that profit, or

(b) by a person in the occupation of lands who, if he had made a profit, would, in consequence of his election under Rule 5 of the Rules applicable to Schedule B, have been chargeable for the succeeding year to tax under Schedule D computed on the amount of that profit;

this section shall apply so as to give relief in respect of that loss in the same manner and to the same extent as if it were a loss sustained in a trade.

Provided that, if for any year after the year in which the loss is sustained the person who suffered the loss is assessed under Schedule B in respect of the occupation of the lands in question no such deduction or set-off as aforesaid shall in respect of that loss be allowed for that or any succeeding year.

(5) The provisions of this section shall extend so as to apply to a loss sustained in the year ending on the 5th day of April 1930 or, where it has been customary to make up accounts of the trade, profession or vocation, in the year which under the next following section of this Act would be taken to be the year preceding the year ending on the 5th day of April 1931.

15.—(1) Where, in the case of any trade, profession or vocation, or of the occupation of any land occupied solely or mainly for the purpose of husbandry or of the occupation of any woodlands, it has been customary to make up accounts:—

Period of computation of profits and gains.

(a) if only one account was made up to a date within the year

preceding the year of assessment, and that account was for a period of one year, the profits or gains of the year ending on that date shall be taken to be the profits or gains of the year preceding the year of assessment;

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(b) if no account for a period of one year was made up to a date within the year preceding the year of assessment, or if more accounts than one were made up to dates within that year, the Revenue Commissioners shall decide what period of twelve months shall be deemed to be the year the profits or gains of which are to be taken to be the profits or gains of the year preceding the year of assessment.

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(2) Where the Revenue Commissioners have given a decision under paragraph (b) of the foregoing sub-section of this section and it appears to them that in consequence thereof the tax for the last preceding year of assessment (not being a year prior to the year beginning on the 6th day of April, 1930) in respect of the profits or gains from the same source should be computed on the profits or gains of a corresponding period, they may give directions to that effect and an assessment or additional assessment or repayment of tax shall be made accordingly.

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(3) An appeal shall lie against any assessment or additional assessment or in respect of any repayment of tax under sub-section (2) of this section, and any such appeal shall be made to the Special Commissioners who shall consider the circumstances and grant such relief, if any, as is just, and their determination shall be final and conclusive, unless the person assessed requires that his appeal shall be re-heard under section 196 of the Income Tax Act, 1918, or unless under that Act a case is required to be stated for the opinion of the High Court.

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(4) In the case of the death of a person who, if he had not died, would, under the provisions of this section have become chargeable to income tax for any year, the tax which would have been so chargeable shall be assessed and charged upon his executors or administrators and shall be a debt due from and payable out of his estate.

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Apportionment
of profits.

16.—(1) Where in the case of any profits or gains chargeable under Case I, Case II, Rule 4 of Case III, or Case VI of Schedule D it is necessary, in order to arrive at the profits or gains or losses of any year of assessment or other period, to divide and apportion to specific periods the profits or gains or losses for any period for which the accounts have been made up, or to aggregate any such profits or gains or losses or any apportioned parts thereof, it shall be lawful to make such a division and apportionment or aggregation.

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(2) Nothing in this section shall be construed as limiting the power of the Special Commissioners with respect to the adjustment of an assessment under Rule 9 of the Rules applicable to Cases I and II of Schedule D.

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(3) Any apportionment under this section shall be made in proportion to the number of months or fractions of months in the respective periods.

Change of basis
of assessment
for Schedule E.

17.—(1) Subject to the provisions of this section, Rule 1 of the Rules applicable to Schedule E shall be construed as if for the words "for the year of assessment" there were substituted the words "and shall be computed on the amount of all such salaries, fees, wages, perquisites or profits whatsoever therefrom for the year preceding the year of assessment."

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(2) Nothing in this section shall affect the basis of assessment in the case of any office or employment held or exercised occasionally or intermittently in Saorstát Eireann by a person who is not continuously resident there.

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(3) Any deduction from emoluments allowed under the Income

Tax Acts for the purpose of computing an assessment to income tax under Schedule E shall be made by reference to the amount paid or borne for the year or portion of the year upon the emoluments of which the computation is made.

5 (4) Any person who was assessed and charged under
Schedule E for the year beginning on the 6th day of April 1929
in respect of any office or employment or of any annuity, pension
or stipend, and was so assessed and charged on the amount of the
emoluments for that year shall, on giving notice in writing to
10 the inspector of taxes not later than the 30th day of June 1931,
be entitled to require that any assessment under Schedule E for
the year beginning on the 6th day of April 1930 in respect of
that office or employment or that annuity, pension or stipend
shall be reduced to the amount of the emoluments for that last-
15 mentioned year, if that amount is less than the amount of the
emoluments of the preceding year, and thereupon the assessment
shall be so reduced and any tax overpaid shall be repaid.

(5) In the case of income tax chargeable under Schedule E in
respect of any office or employment held by any person, or any
20 annuity, pension or stipend to which any person is entitled, tax
shall, subject as hereinafter provided, be computed—

(a) as respects the year of assessment in which the person
first holds the office or employment or becomes entitled
25 to the annuity, pension or stipend, on the amount of
his emoluments for that year;

(b) as respects subsequent years of assessment on the full
amount of the emoluments for the year preceding the
year of assessment, provided that where the person
first held the office or employment or became entitled
30 to the annuity, pension or stipend in the year pre-
ceding the year of assessment the computation shall be
made on the amount of the emoluments for the year
of assessment.

(6) Where in any year of assessment a person ceases to hold
35 an office or employment or to be entitled to an annuity, pension or
stipend chargeable under Schedule E, tax shall be charged for
that year on the amount of his emoluments for the period begin-
ning on the 6th day of April in that year and ending on the date
of the cessation and, if tax has been charged otherwise than in
40 accordance with this provision, any tax overpaid shall be repaid,
or an additional assessment may be made, as the case may require.

(7) In the case of the death of a person in whose case, if he
had not died, tax would, under the provisions of the next preced-
ing sub-section of this section have become chargeable for any
45 year, the tax which would have been so chargeable shall be
assessed and charged upon his executors or administrators, and
shall be a debt due from and payable out of his estate.

(8) Where any person has ceased to hold an office or employ-
ment under a railway company, or has ceased to be entitled to
50 any pension paid by a railway company, such part of any tax
assessed and charged upon the company under Rule 7 of the
Rules applicable to Schedule E in respect of that office, employ-
ment or pension as cannot be deducted out of emoluments shall
be collected and levied from that person or from his executors
55 or administrators, as the case may be, as if he or they had been
chargeable and charged with the said tax.

(9) Section 8 of the Finance Act, 1924 (No. 27 of 1924), (which
provides for relief in respect of error or mistake), shall apply
to tax charged under an assessment to income tax made under
60 Schedule E as it applies to tax charged under an assessment to
income tax made under Schedule D.

(10) Rules 2, 3 and 5 of the Rules applicable to Schedule E
shall cease to have effect as regards assessments under that
Schedule in the case of which the basis of assessment is affected
65 by this section.

(11) In this section the expression "emoluments" means all

salaries, fees, wages, perquisites or profits or gains whatsoever arising from an office or employment, or the amount of any annuity, pension or stipend as the case may be.

Modifications in relation to relief from double taxation.

18.—The Income Tax Acts (including Part II of the First Schedule to the Finance Act, 1926) 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 Agreement set forth in Part I of the First Schedule to the Finance Act, 1926 (No. 35 of 1926), as amended by section 8 of the Finance Act, 1928 (No. 11 of 1928), is in force have effect subject to the modifications set forth in the Second Schedule to this Act.

Consequential and minor amendments of the Income Tax Acts.

19.—The amendments specified in the second column of the Third Schedule to this Act, which are consequential or relate to minor details, shall be made in the provisions of the Income Tax Acts specified in the first column of that Schedule.

Construction and commencement of Part II and repeals.

20.—(1) The Income Tax Acts shall, in relation to matters dealt with in this Part of this Act, have effect subject to the provisions of this Part of this Act, and shall, so far as inconsistent therewith, cease to have effect, and, subject as aforesaid, this Part of this Act shall be construed as one with the Income Tax Acts.

(2) This Part of this Act shall, except as otherwise expressly provided, come into operation on the 6th day of April, 1930 but shall not apply to any duties of income tax charged before the commencement of this Part of this Act, or to any enactment or matter touching any such duties so charged, and all enactments relating to income tax which are in force immediately before the commencement of this Part of this Act shall continue to have effect in relation to any such duties so charged as if this Part of this Act had not passed, notwithstanding that those enactments are inconsistent with the provisions of, or are expressly repealed by, this Part of this Act.

(3) Subject to the provisions of this Act the enactments set out in the Fourth Schedule to this Act shall be repealed to the extent mentioned in the third column of that Schedule as on and from the 6th day of April, 1930.

PART III.

CUSTOMS AND EXCISE.

Continuance of new import duties.

21.—(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, the duty on blank film on which no picture has been impressed and the duty on motor cars (including motor bicycles and motor triicycles) and accessories and component parts thereof other than tyres) continued up to the 1st day of May 1929 by section 18 of the Finance Act, 1928 (No. 11 of 1928), shall, with the exceptions aforesaid, continue to be charged, levied and paid on and from the said 1st day of May, 1929, up to the 1st day of May, 1930.

(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 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."

22.—(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, 1929, by section 19 of the Finance Act, 1928 (No. 11 of 1928), shall continue to be charged, levied and paid on and from the said 1st day of August, 1929, up to the 1st day of August, 1930.

Continuance of additional duties on dried fruits.

(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."

23.—(1) Sub-section (1) of section 1 of the Finance (Customs and Stamp Duties) Act, 1929 (No. 5 of 1929), shall, in respect of woven tissues imported into Saorstát Eireann on or within five years after the 23rd day of May, 1929, be construed and have effect as if the words "two shillings and sixpence" were inserted therein in lieu of the words "one shilling and sixpence" now contained therein.

Exemptions from duty on woven tissues of wool or worsted.

(2) Whenever it is shown to the satisfaction of the Revenue Commissioners that any woven tissue imported into Saorstát Eireann on or after the 23rd day of May, 1929, and chargeable with the duty imposed by section 1 of the Finance (Customs and Stamp Duties) Act, 1929, was manufactured in and exported from Saorstát Eireann and has since such exportation undergone the process of shrinking and no other process of manufacture, section 6 of the Customs and Inland Revenue Act, 1879, shall apply to such woven tissue notwithstanding that it has undergone outside Saorstát Eireann such process of shrinking.

(3) Whenever the Revenue Commissioners are satisfied that any woven tissue which is imported into Saorstát Eireann on or after the 23rd day of May, 1929, and but for this sub-section would be chargeable with the duty imposed by section 1 of the Finance (Customs and Stamp Duties) Act, 1929, is intended solely for use in the upholstering of furniture or vehicles, the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, permit such woven tissue to be imported without payment of the said duty or repay any such duty paid on importation.

24.—Section 17 of the Finance Act, 1928 (No. 11. of 1928), shall be construed and have effect as if the word "glass" were inserted therein immediately before the word "bottle" and also immediately before the word "jar" where those words respectively occur in the said section.

Amendment of Section 17 of the Finance Act, 1928.

25.—(1) The excise duties chargeable under section 13 of the Finance Act, 1920, on the mechanically propelled vehicles mentioned in the Fifth Schedule to this Act shall, as on and from the 1st day of July, 1929, be charged, levied, and paid at the rates specified in the said Fifth Schedule in lieu of the rates specified in paragraph 3 of the Third Schedule to the Finance Act, 1926 (No. 35 of 1926).

Increase of duties on certain mechanically propelled vehicles.

(2) On and from the 1st day of July, 1929, sub-sections (3) and (5) of section 20 of the Finance Act, 1926, shall have effect as if the rates of duty specified in the Fifth Schedule to this Act were rates specified in the Third Schedule to that Act.

(3) Every licence taken out under section 13 of the Finance Act, 1920, in respect of a mechanically propelled vehicle of a class mentioned in the Fifth Schedule to this Act which is in force on the 30th day of June, 1929, and, but for this sub-section, would not expire until after that day, shall expire at midnight on the said 30th day of June, 1929, and so much of the duty paid under the said section 13 in respect of such vehicle on the taking out of such licence as is proportionate to the period for which

such licence would, but for this sub-section, have continued in force after the said 30th day of June, 1929, shall be allowed as a credit against duty payable and actually paid in respect of such vehicle under the said section 13 at the rate specified in the Fifth Schedule to this Act for the period or any part or parts of the period beginning on the 1st day of July, 1929, and ending on the 31st day of December, 1929, but nothing in this sub-section shall entitle any person to a refund of such first-mentioned duty or any part thereof. 5

(4) The purposes for which regulations may be made under section 12 of the Roads Act, 1920, shall extend to and include the following purposes, that is to say:— 10

(a) prescribing the method of calculating for the purposes of this section and the Fifth Schedule to this Act the seating capacity of all or any of the classes of mechanically propelled vehicles mentioned in the said Fifth Schedule, and 15

(b) making provision for all or any matters arising by reason of the fact that the alterations effected by this section in the rates of duty take effect during the currency of a licensing year. 20

Duty on game-dealer's licences.

26.—(1) There shall be charged, levied, and paid on the occasions hereinafter mentioned on and by every person who, under any Act passed or to be passed during the financial year beginning on the 1st day of April, 1929, 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. 25

(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. 30

(3) Section 58 of the Local Government (Ireland) Act, 1898, and the Third Schedule to that Act shall be construed and have effect as if the duty imposed by this section were added to and included in the duties mentioned in the said Third Schedule to the said Act. 35

(4) 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. 40 45

Amendment of Section 102 of the Spirits Act, 1880.

27.—Section 102 of the Spirits Act, 1880, shall be construed and have effect as if the words "of the same denomination" now contained in sub-section (1) thereof were omitted therefrom. 50

Bottling of foreign wines for home consumption.

28.—Notwithstanding anything contained in any enactment in force at the commencement of this Act, foreign wine bottled in accordance with the regulations of the Revenue Commissioners in any customs or excise warehouse in imperial or reputed quart or pint bottles and packed in accordance with such regulations in such warehouse in cases containing one or more dozen of such quart bottles or two or more dozen of such pint bottles, may be entered and cleared for home consumption. 55

Inspection of machines for sale of certain goods.

29.—(1) Any officer of customs and excise may at any reasonable hour enter any premises on which goods, for the sale of which an excise licence is required, are sold by means of an automatic machine or other mechanical contrivance or on which he believes or suspects that any such goods are so sold and may there search for such machine or contrivance and may inspect and operate any such machine or contrivance found by him on such premises. 60 65

(2) It shall be the duty of the occupier of any premises on which there is any such automatic machine or mechanical contrivance as is mentioned in the foregoing sub-section to give to any officer of customs and excise such information in respect of such machine or contrivance as is reasonably demanded of him by such officer and in particular to give to such officer on demand the name and address of the person to whom such machine or contrivance belongs or by whom the same was supplied and the name and address of the person by whom the goods contained in or sold by means of such machine or contrivance were supplied.

(3) Any person who—

(a) resists or obstructs an officer of customs and excise in the exercise of any of the powers conferred on such officer by this section, or

(b) fails or refuses to give to an officer of customs and excise any information in his possession or procurement demanded of him by such officer under this section, or

(c) on a demand for information being made to him under this section by an officer of customs and excise, gives to such officer any information which is false or misleading in any material respect,

shall be guilty of an offence under this section and shall be liable on summary conviction thereof to an excise penalty of fifty pounds.

25 **30.**—In order to remove doubts it is hereby declared and enacted that the power conferred by section 26 of the Finance Act, 1926 (No. 35 of 1926), on officers of customs and excise to inspect and take copies of or extracts from the documents mentioned in that section includes and always did include power to
30 remove all or any such documents from the premises in which such documents are found, and that the power conferred by section 25 of the said Act on the Revenue Commissioners to make regulations authorising officers of customs and excise to examine and take copies of or extracts from any such document as is mentioned in paragraph (d) of sub-section (1) of that section includes
35 and always did include power to make regulations authorising officers of customs and excise to remove any such document.

Interpretation of Sections 25 and 26 of the Finance Act, 1926.

40 **31.**—(1) Whenever an officer of customs and excise is authorised by any enactment relating to a duty of customs or a duty of excise and contained in a British Statute or any Act of the Oireachtas passed before or after this Act or by any regulation heretofore made or hereafter to be made under any such enactment to demand the production of or to inspect or examine any book, account, letter, voucher, or other document such officer
45 shall also be entitled to remove and detain such document.

Removal and detention of documents.

(2) Whenever an officer of customs and excise removes a document under this section he shall, on demand made by the person from whom he obtained such document at any time while such document is detained under this section, either (at the election
50 of such officer) furnish to such person a copy of such document or allow such person to inspect and take a copy of such document.

(3) Any person who resists or obstructs an officer of customs and excise in the exercise of any of the powers conferred on him by this section shall be guilty of an offence under this section and shall be liable on summary conviction thereof to a penalty of fifty pounds and such penalty shall be a customs penalty where the officer in respect of whom the offence was committed was exercising the said powers for the purposes of the Customs
55 Acts and shall be an excise penalty where such officer was exercising such powers for the purposes of any British Statute or Act of the Oireachtas relating to duties of excise and the management of those duties.

65 **32.**—Any person who, in a return made by him to the Revenue Commissioners in relation to or for the purposes of the duty on bets imposed by section 24 of the Finance Act, 1926 (No. 35 of

False returns in relation to duty on bets.

1926), makes any statement or representation which is to his knowledge false or misleading, 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.

PART IV.

5

CORPORATION PROFITS TAX.

Continuance of certain exemptions from corporation profits tax.

33.—(1) During the period beginning on the 1st day of January, 1929, and ending on the 31st day of December, 1931, Part V of the Finance Act, 1920, as amended or adapted by or under subsequent legislation shall not apply— 10

(a) in the case of a public utility company which, by or by virtue of any Act, is precluded in respect of the whole of the trade or business carried on by it either from charging any higher price or from distributing any higher rate of dividend than that authorised by or by virtue of such Act, to any of the profits of such company, or 15

(b) in the case of a public utility company which, by or by virtue of any Act, is precluded in respect of part only of the trade or business carried on by it either from charging any higher price or from distributing any higher rate of dividend than that authorised by or by virtue of such Act, to so much of the profits of such company as are derived from the part of its trade or business to which such preclusion applies, or 20 25

(c) in the case of a company which owns a controlling interest in and directs or is entitled to direct the management of any public utility company, the profits derived by the first-mentioned company from such public utility company, or 30

(d) in any case of a company which carries on, either solely or in conjunction with any other business, the business of a building society, to so much of the profits of such company as are derived from its trade or business as a building society. 35

(2) In this section the expression "public utility company" means such a company as is mentioned in paragraph (i) of the proviso to sub-section (2) of section 52 of the Finance Act, 1920.

PART V.

MISCELLANEOUS AND GENERAL.

40

Savings Certificates (Interest Charge Equalisation) Fund.

34.—(1) There shall be issued and paid from time to time out of the Central Fund or the growing produce thereof to a fund to be known and hereinafter referred to as the Savings Certificates (Interest Charge Equalisation) Fund such sums as the Minister for Finance may from time to time determine to be necessary for or towards meeting the liability for the interest heretofore accrued and hereafter accruing on moneys borrowed by the said Minister and for the time being outstanding on the security of savings certificates. 45

(2) The Savings Certificates (Interest Charge Equalisation) Fund shall be under the control of the Minister for Finance and the balances from time to time standing to the credit of that Fund and not required for making any payment thereout authorised by this section shall be kept invested in such manner as the said Minister shall direct in some one or more of the following investments, that is to say, stocks, funds, and securities mentioned in paragraphs (a), (b) and (c) of sub-section (1) of section 18 of the Adaptation of Enactments Act, 1922 (No. 2 of 1922), and securities guaranteed as to principal and interest by the Government of Saorstát Eireann. 50 55 60

(3) Whenever and so long as the amount of the investments and moneys to the credit of the Savings Certificates (Interest Charge Equalisation) Fund is equal to or exceeds the estimated liability then existing in respect of interest then accrued on moneys borrowed and then outstanding on the security of savings certificates, moneys payable in respect of interest to holders of savings certificates shall be paid out of the said Fund to such extent as the Minister for Finance shall direct.

(4) If and when all moneys borrowed by the Minister for Finance (whether before or after the passing of this Act) on the security of savings certificates have been fully repaid the Savings Certificates (Interest Charge Equalisation) Fund shall be wound up and the balance remaining to the credit thereof shall be paid into or disposed for the benefit of the Exchequer in such manner as the said Minister shall direct.

(5) In this section the expression "savings certificate" means a security issued by the Minister for Finance under which the purchaser thereof, by virtue of an immediate payment of a specified sum, becomes entitled after a specified period to receive a larger sum consisting of the said sum so originally paid and accumulated interest thereon.

35.—(1) Whenever a person who—

(a) at the passing of this Act was entitled to practise as a solicitor in Northern Ireland and also in Saorstát Eireann or would have been entitled so to practise but for his having entered into a contract to the contrary or his having omitted to obtain one or both of the stamped certificates in that behalf required by law or for both those reasons, and

(b) holds a certificate for the time being in force issued to him by the Registrar of the Incorporated Law Society of Northern Ireland after the 5th day of January 1930 and duly stamped according to the law of Northern Ireland, and

(c) holds an unstamped certificate issued to him by the Registrar of the Incorporated Law Society of Ireland after the 5th day of January, 1930, which, if duly stamped, would for the time being be in force, requires the Revenue Commissioners under section 12 of the Stamp Act, 1891, to express their opinion as to whether such unstamped certificate is chargeable with any duty and as to the amount of such duty (if any), the Revenue Commissioners when forming their said opinion shall deem such unstamped certificate to be duly stamped within the meaning of section 43 of the Stamp Act, 1891, to the extent of the amount of duty with which the certificate mentioned in the foregoing paragraph (b) appears to be stamped according to the law of Northern Ireland.

(2) This section shall come into force when and as soon as the Minister for Finance certifies in writing to the Revenue Commissioners that the Parliament of Northern Ireland has passed legislation giving relief in respect of the duty on certificates issued by the Registrar of the Incorporated Law Society of Northern Ireland corresponding to the relief given by this section in respect of the duty on certificates issued by the Registrar of the Incorporated Law Society of Ireland and this section shall cease to be in force if and when the said legislation ceases to be in force in Northern Ireland.

36.—Sub-section (1) of section 5 of the Finance (Customs and Stamp) Duties Act, 1929 (No. 5 of 1929) is hereby amended by the insertion of the words "debenture or" immediately before the words "debenture stock" now contained therein, and the said sub-section shall be construed and have effect accordingly.

Relief from double duty on solicitors' certificates.

Amendment of Section 5 of Finance (Customs and Stamp) Duties Act, 1929.

Relief of debentures, etc., of the Agricultural Credit Corporation Limited. 37.—(1) Debentures, debenture stock and certificates of charge issued by The Agricultural Credit Corporation, Limited, shall not be liable to any taxation present or future so long as it is shown in manner to be prescribed by the Minister for Finance that they are in the beneficial ownership of persons who are neither domiciled nor ordinarily resident in Saorstát Eireann. 5

(2) In this section the expression "certificate of charge" has the same meaning as it has in the Agricultural Credit Act, 1927 (No. 24 of 1927).

Care and management of taxes. 38.—All taxes and duties imposed or continued by this Act are hereby placed under the care and management of the Revenue Commissioners. 10

Repeals. 39.—The several enactments specified in the Sixth Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule as on and from the 6th day of April, 1929. 15

Short title, construction and commencement. 40.—(1) This Act may be cited as the Finance Act, 1929. (2) Part I of this Act shall be construed together with the Income Tax Acts, and Part III 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. 20

(3) Part I of this Act shall, save as is otherwise expressly provided therein, be deemed to come into force on and shall take effect as on and from the 6th day of April, 1929. 25

FIRST SCHEDULE.

PROPERTIES AND INCOME ASSESSABLE UNDER SCHEDULE D.

PART I.

Property in respect of which tax is chargeable.	Case of Schedule D. under which to be charged.	Provisions with respect to new method of charging.
Lands, Tenements, hereditaments or heritages to which the rules of No. III of Schedule A apply.	Case I.	Rules 4, 5 and 7 of No. III. of Schedule A. shall apply and shall be deemed to be rules of Schedule D, applicable to Case I, so far as regards those lands, tenements, hereditaments or heritages. No deduction or set-off (other than the deduction granted by sub-section (2) of section 18 of the Finance Act, 1919) shall be allowed in estimating the profits on account of, or by reference to the annual value of any lands, tenements, hereditaments or heritages occupied and used in connection with the concern and not separately assessed and charged under No. 1 of Schedule A in accordance with the provisions of sub-section (3) of section 8 of this Act.

PART II.

Income in respect of which tax is chargeable	Case of Schedule D under which to be charged	Rules with respect to new method of charging.
Income arising from securities in any place out of Saorstát Eireann except such income as is charged under Schedule C.	Case III.	(1) The tax in respect of income arising from securities and possessions in any place out of Saorstát Eireann shall be computed on the full amount thereof arising in the year preceding the year of assessment, whether the income has been or will be received in Saorstát Eireann or not, subject in the case of income not received in Saorstát Eireann, to the same deductions and allowances as if it had been so received, and to the deduction, where such a deduction cannot be made under any other provision of this Act, of any sum which has been paid in respect of income tax in the place where the income has arisen, and 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 Eireann and the provisions of this Act (including those relating to the delivery of statements) shall apply accordingly.
Income arising from possessions in any place out of Saorstát Eireann.	Case III.	(2) The foregoing rule shall not apply— (a) to any person who satisfies the Revenue Commissioners that he is not domiciled in Saorstát Eireann, or that, being a citizen of Saorstát Eireann, he is not ordinarily resident in Saorstát Eireann; or (b) to income arising from such securities as aforesaid which form part of the investments of the foreign life assurance fund of an assurance company.
		The tax in any such case shall be computed on the full amount of the actual sums received in Saorstát Eireann from remittances payable in Saorstát Eireann, or from property imported, or from money or value arising from property not imported, or from money or value so received on credit or on account in respect of any such remittances, property, money or value brought into Saorstát Eireann in the year preceding the year of assessment, without any deduction or abatement other than is therein allowed.
		(3) Section 12 of the Finance Act, 1925 (No. 28 of 1925), (which deals with the right of appeal on questions of domicile and ordinary residence), shall be read and construed as if for the references therein contained to paragraph (a) of Rule 2 of the Rules applicable to Case IV of Schedule D and to paragraph (a) of Rule 3 of the Rules applicable to Case V of Schedule D of the Income Tax Act, 1918, there were substituted a reference to paragraph (a) of No. 2 of these Rules.
		(4) References in Section 17 of the Finance Act, 1922 (which deals with the computation of profits or income under Case III of Schedule D), to income which arises or which arose shall, in cases where income tax is to be computed by reference to the amount of income received in Saorstát Eireann be construed as references to income which is or was so received.

SECOND SCHEDULE.

MODIFICATIONS OF INCOME TAX ACTS IN RESPECT OF PROPERTY SITUATE AND PROFITS OR GAINS ARISING IN GREAT BRITAIN OR NORTHERN IRELAND.

(1) Sub-paragraphs (1) and (2) of paragraph 1 of Part II of

the First Schedule to the Finance Act, 1926, shall cease to have effect.

(2). The rules applicable to Case III of Schedule D contained in Part II of the First Schedule to this Act shall have effect as if Rule 2 thereof had been omitted.

(3). The rule substituted by sub-paragraph (3) of paragraph 1 of Part II of the First Schedule to the Finance Act, 1926, for Rule 2 of the rules applicable to Case V of Schedule D of the Income Tax Act, 1918, shall be a rule of Case III of Schedule D of the Income Tax Act, 1918, and shall be read and construed as if for the words "the year of assessment" where they firstly appear therein there were substituted the words "the year preceding the year of assessment," and as if the words "as amended by section 5 of the Finance Act, 1923 (No. 21 of 1923)" were omitted therefrom.

(4). Sub-paragraph (4) of paragraph 1 of Part II of the First Schedule to the Finance Act, 1926, shall be read and construed as if for the words "Case V" appearing therein there were substituted the words "Case III."

(5) In the case of any person entitled for any year to claim relief from double taxation under Article 2 of Part I of the First Schedule to the Finance Act, 1926 (which deals with relief from double taxation in the case of a person who is resident both in Great Britain or Northern Ireland and in the Irish Free State) tax for that year in respect of income arising from securities, stocks, shares or rents in Great Britain or Northern Ireland shall be computed on the full amount thereof arising in the year of assessment:

Provided however that tax in respect of interest arising from any security issued under the War Loan Acts, 1914 to 1917, or any Act of the United Kingdom Parliament amending these Acts where such interest is paid without deduction of British tax shall be computed in accordance with the Rules applicable to Case III of Schedule D of the Income Tax Act, 1918, and notwithstanding anything contained in section 10 of this Act income from any such security may be deemed to issue from a separate source.

THIRD SCHEDULE.

CONSEQUENTIAL AND MINOR AMENDMENTS OF INCOME TAX ACTS.

Enactments to be amended.	Nature of Amendment.
The Income Tax Act, 1918: Section 19.	The words "assessable under Schedule A." shall be inserted after the word "heritages" where that word first occurs; the words "assessable under Schedule B." shall be inserted after the word "heritages" where it secondly occurs; and the words "of the last-mentioned lands, tenements, hereditaments and heritages" shall be inserted after the word "occupier."
The Income Tax Act, 1918: First Schedule.	<p>In paragraph (2) of Rule 1 of the Rules applicable to Cases I and II of Schedule D., the words "year preceding the year of assessment" shall be substituted for "said period of three years" and the words "the average of" shall be omitted.</p> <p>In paragraph (d) of Rule 3 of the Rules applicable to Cases I and II of Schedule D., the word "actually" shall be substituted for the word "usually," and the words "according to an average of three years preceding the year of assessment" shall be omitted.</p> <p>In paragraph (1) of Rule 5 of the Rules applicable to Cases I and II of Schedule D., the words "annual value of" shall be substituted for the words "profits or gains arising from" and the words "and separately assessed and charged under Schedule A." shall be inserted after the word "profession" where it first occurs, and the words "provided that" shall be omitted.</p> <p>In paragraph (2) of the said Rule 5, the words "lands, tenements, hereditaments and heritages" shall be substituted for the word "premises" where it firstly and secondly occurs.</p>

THIRD SCHEDULE—continued.

Enactments to be amended	Nature of Amendment
The Finance Act, 1920 : Section 27.	For the reference in sub-section (4) to the Rules applicable to Case IV or Case V. of Schedule D, there shall be substituted a reference to the corresponding provision contained in Part II of the First Schedule to this Act.
The Finance Act, 1923 : Section 5.	In sub-section (2) the words " for the purposes of Schedule A." and the words " in accordance with the rules " to the end of the sub-section shall be omitted.
The Finance Act, 1928 : Section 9.	In sub-section (1) the word " Revenue " shall be substituted for the word " Special," and the word " said " shall be inserted before the words " Revenue Commissioners " where they now appear.

FOURTH SCHEDULE.

ENACTMENTS REPEALED AS FROM THE 6TH DAY OF APRIL, 1930.

Session and Chapter or Number and Year	Short Title	Extent of Repeal
8 & 9 Geo. 5.	Income Tax Act, 1918.	In the First Schedule— In the Rule applicable to Case I of Schedule D the words " other than a trade relating to lands, tenements, hereditaments or heritages directed to be charged under Schedule A." Rule 8 of the Rules applicable to Cases I and II of Schedule D. Rule 3 of the Miscellaneous Rules applicable to Schedule D.
11 & 12 Geo. 5, c. 32.	Finance Act, 1921.	Section 26.
No. 28 of 1925.	Finance Act, 1925.	Section 6.
No. 18 of 1927.	Finance Act, 1927.	Section 5.

FIFTH SCHEDULE.

RATES OF DUTY ON CERTAIN MECHANICALLY PROPELLED VEHICLES.

Mechanically propelled vehicles (other than trams) being hackney carriages as defined in section 4 of the Customs and Inland Revenue Act, 1888, and having :—

seating capacity for more than 6 but not more than 14 persons	£70
seating capacity for more than 14 but not more than 20 persons	£100
seating capacity for more than 20 but not more than 26 persons	£130
seating capacity for more than 26 but not more than 32 persons	£160
seating capacity for 33 or more persons ...	£5 for every such person.

For the purposes of this Schedule the seating capacity of a vehicle does not include the seat or space occupied by the driver of the vehicle.

SIXTH SCHEDULE.

ENACTMENTS REPEALED AS FROM THE 6TH DAY OF APRIL, 1929.

Session and Chapter or Number and Year	Short Title	Extent of Repeal
8 & 9 Geo. 5, c. 40.	Income Tax Act, 1918.	Sections 135, 136, 188, 189 and 195.
No. 11 of 1928.	Finance Act, 1928.	Section 10.

Saorstát Éireann

BILLE AIRGID, 1929.

BILLE

*mar do tugadh isteach
dá ngairmtear*

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

An tAire Airgid do thug isteach.

*Do hordúodh, ag Dáil Éireann, do chlóbhuála,
24adh Bealtaine, 1929.*

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Saorstát Éireann

FINANCE BILL, 1929.

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 Éireann, to be printed
24th May, 1929.*

DUBLIN:
PUBLISHED BY THE STATIONERY OFFICE.

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