



---

**BILLE AIRGID (DIUITETHE CUSTUM), 1931.  
FINANCE (CUSTOMS DUTIES) BILL, 1931.**

---

*Mar do tugadh isteach.  
As introduced.*

**ARRANGEMENT OF SECTIONS.**

**Section.**

1. Duty on butter.
2. Exemptions from duty on woven tissues of wool or worsted.
3. Care and management of duties.
4. Short title and construction.



# SAORSTÁT EIREANN.

BILLE AIRGID (DIUITETHE CUSTUM), 1931.  
FINANCE (CUSTOMS DUTIES) BILL, 1931.

## BILL

*entitled*

5

AN ACT TO CHARGE AND IMPOSE CERTAIN DUTIES  
OF CUSTOMS, TO GRANT CERTAIN EXEMPTIONS  
FROM THE DUTY ON WOVEN TISSUES OF WOOL OR  
WORSTED, AND TO MAKE FURTHER PROVISIONS IN  
CONNECTION WITH FINANCE. 10

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

Duty on Butter.

1.—(1) A customs duty at the rate of fourpence the pound  
shall be charged, levied, and paid on all butter imported into  
Saorstát Eireann on or after the 23rd day of January, 1931. 15

(2) Whenever the Revenue Commissioners are satisfied that any  
butter which but for this sub-section would be chargeable with  
the duty mentioned in this section is imported for use by the  
importer in the manufacture by him in Saorstát Eireann of  
articles of food mainly for exportation, the Revenue Commis- 20  
sioners may, subject to compliance with such conditions as they  
may think fit to impose, permit such butter to be imported without  
payment of the duty mentioned in this section.

(3) Whenever the Revenue Commissioners are satisfied that any  
butter which but for this sub-section would be chargeable with 25  
the duty mentioned in this section complies with all the following  
conditions, that is to say:—

- (a) it is imported from Northern Ireland by a farmer resident  
in Northern Ireland; and
- (b) it was made by the importer from the milk of his own 30  
cows; and
- (c) the quantity imported by any one importer on any one  
day does not exceed fifty-six pounds; and
- (d) it is imported for sale by the importer in a market town  
and is imported on a day which is a market day in 35  
that town;

the Revenue Commissioners may, subject to compliance with such  
conditions as they may think fit to impose, permit such butter  
to be imported without payment of the duty mentioned in this  
section. 40

(4) In relation to butter chargeable with the duty mentioned in  
this section, section 6 of the Customs and Inland Revenue Act,  
1879, shall have effect subject to the modification that the period  
of one month from the time of exportation shall be substituted  
for the period of five years from the time of exportation mentioned 45  
in the said section 6.



2.—(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 three years after the 5th day of March, 1931, be construed and have  
5 effect as if the words "two shillings" were inserted therein in lieu of the words "two shillings and sixpence" now by virtue of sub-section (1) of section 23 of the Finance Act, 1929 (No. 32 of 1929), contained therein.

Exemptions  
from duty on  
woven tissues of  
wool or worsted.

(2) Sub-section (1) of section 23 of the Finance Act, 1929, shall  
10 not apply to any woven tissues to which sub-section (1) of this section applies.

3.—All duties imposed by this Act are hereby placed under the care and management of the Revenue Commissioners.

Care and  
management of  
duties.

4.—(1) This Act may be cited as the Finance (Customs Duties)  
15 Act, 1931.

Short title and  
construction.

(2) This Act shall be construed together with the Customs Acts.



## Saorstát Éireann.

---

BILLE AIRGID (DIUITETHE CUSTUM),  
1931.

---

### BILLE

(*mar do tugadh isteach*)  
*dá ngairmtear*

Acht chun diuitéthe áirithe custum d'éileamh agus do ghearra agus chun saoirsí áirithe ón diuithe ar earraí fighte d'olainn agus d'olainn snáth-dhúbalta do dheona agus chun tuille forálacha i dtaobh airgid do dhéanamh.

---

*An tAire Airgid do thug isteach.*

---

*Do hórduíodh, ag Dáil Éireann, do chlóbhuála,  
22adh Abrán, 1931.*

---

BAILE ATHA CLIATH:  
FOILLSITHE AG OIFIG AN tSOLATHAIR.

Le ceannach trí non díoltóir leabhar, no díreach ó Oifig Díolta Foillseacháin Rialtais, 5, Sráid Thobair Phádraig, Baile Atha Cliath, C.2.

Clóbhuáilte ag CAHILL & Co., LTD.

[*Dha-Phinginn Glan.*]

Wt. 6—976. 575. 4/31. C.&Co. A653.

## Saorstát Éireann.

---

FINANCE (CUSTOMS DUTIES) BILL,  
1931.

---

### BILL

(*as introduced*)  
*entitled*

An Aet to charge and impose certain duties of customs and to grant certain exemptions from the duty on woven tissues of wool and worsted and to make further provisions in connection with finance.

---

*Introduced by the Minister for Finance.*

---

*Ordered, by Dáil Éireann, to be printed,  
22nd April, 1931.*

---

DUBLIN:  
PUBLISHED BY THE STATIONERY OFFICE.

To be purchased through any bookseller, or directly from the Government Publications Sale Office, 5 Nassau Street, Dublin, C.2.

Printed by CAHILL & Co., LTD.

[*Twopence Net.*]