

SAORSTÁT ÉIREANN.

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

*Mar do ritheadh ag Dáil Éireann.
As passed by Dáil Éireann.*

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

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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.

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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.

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(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-
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.

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(3) 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 complies with all the following
conditions, that is to say:—

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(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
cows; and

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(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
that town;

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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.

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(4) 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 complies with all the
following conditions, that is to say:—

(a) it either was manufactured in a creamery in Northern
Ireland or was manufactured in a creamery in Saorstát
Eireann and exported to Northern Ireland, and

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- (b) it is imported directly from a creamery in Northern Ireland or a cream separating station in Northern Ireland by a farmer who is resident in Saorstát Eireann and is a shareholder in such creamery or such cream separating station (as the case may be) and is a supplier of milk from his own cows on his farm in Saorstát Eireann to such creamery or cream separating station (as the case may be), and
- (c) it is so imported by such farmer for his own household use, and
- (d) the quantity so imported by such farmer in any one week does not exceed seven pounds,

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.

(5) 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 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 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 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) Act, 1931.

Short title and
construction.

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

Saorstát Eireann.

BILLE AIRGID (DIUITETHE CUSTUM),
1931.

BILLE

dá ngairmtear

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

Rithte ag Dáil Eireann, 13adh Bealtaine, 1931.

BAILE ATHA CLIATH:
FOILLSITHE AG OIFIG AN tSOLATHAIR.

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

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Saorstát Eireann.

FINANCE (CUSTOMS DUTIES) BILL,
1931.

BILL

entitled

An Act 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.

Passed by Dáil Eireann, 13th May, 1931.

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