

# SAORSTÁT ÉIREANN.

## BILLE AIRGID, 1931. FINANCE BILL, 1931.

*Mar do leasúidh i gCoiste.  
As amended in Committee.*

### ARRANGEMENT OF SECTIONS.

Section

#### PART I.

##### INCOME TAX.

1. Income tax and sur-tax for year 1931-32.
2. Amendment of section 8 of the Finance Act, 1925.
3. Exemption of certain moneys payable to hospitals.
4. Proceedings in respect of certain penalties.

#### PART II.

##### CUSTOMS AND EXCISE.

5. Duty on mineral hydrocarbon light oils.
6. Additional duties on sugar.
7. Alteration of duty on sugar confectionery.
8. Alteration of duties on articles made from or containing sugar.
9. Alteration of duty on cocoa preparations.
10. Continuance of new import duties.
11. Continuance of additional duties on dried fruit.
12. Drawback on component parts of bedsteads.
13. Re-importation of woven tissues.
14. Application of section 10 of the Finance Act, 1901.
15. Duty on fish sales licences.
16. Bookmaker's licence duty.
17. Registered bookmaking premises duty.
18. Duty on moneylenders' licences.
19. Exemption from duty on bets.
20. Alteration of rates of entertainments duty.
21. Exemption of stage plays, etc., from entertainments duty.
22. Exemption from entertainments duty of certain entertainments which include music.
23. Further exemptions in respect of hawkers' licences.
24. Provision as to excise duties on sugar.

#### PART III.

##### DEATH DUTIES.

25. Estate duty on property in which deceased had a life interest in case of transfer to a company.
26. Increase of rates of estate duty.
27. Exemption from death duties of objects of national, etc. interest.

[No. 19a of 1931.]



Section

28. Exemption from succession duty.

PART IV.

CORPORATION PROFITS TAX.

29. Amendment of section 33 of the Finance Act, 1929.

PART V.

MISCELLANEOUS AND GENERAL.

30. Exemption from stamp duty on receipts.  
31. Stamp duty on statements as to capital of companies, etc.  
32. Local Loans Fund.  
33. Disposition of part of the surplus annual income of the  
Irish Church Temporalities Fund.  
34. Labourers' Cottages Fund.  
35. Care and management of taxes.  
36. Repeals.  
37. Short title, construction, and commencement.

FIRST SCHEDULE.

Sugar, Molasses, Glucose and Saccharin—Rates of Duties  
Drawbacks and Allowances.

SECOND SCHEDULE.

Scales of Rates of Estate Duty.

THIRD SCHEDULE.

Enactments Repealed.



# SAORSTÁT EIREANN.

BILLE AIRGID, 1931.  
FINANCE BILL, 1931.

## BILL

5

*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  
10 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, 1931, at the rate of three shillings in the pound. Income tax and sur-tax for the year 1931-32.

(2) Sur-tax shall be charged for the year beginning on the 6th day of April, 1931, at the same rates as those at which it was charged for the year beginning on the 6th day of April, 1930.

(3) The several statutory and other provisions which were in force during the year beginning on the 6th day of April, 1930, in relation to income tax and sur-tax shall, subject to the provisions of Part II. of the Finance Act, 1929 (No. 32 of 1929), and of this Act, have effect in relation to the income tax and sur-tax to be charged as aforesaid for the year beginning on the 6th day of April, 1931.

2.—Sub-section (1) of section 8 of the Finance Act, 1925 (No. 28 of 1925), shall be construed and have effect and be deemed always to have had effect as if after the figures "1918" now contained therein there were inserted the words and figures "or under Rule 18 of the General Rules applicable to Schedules A, B, C, D, and E of the said Act." Amendment of section 8 of the Finance Act, 1925.

3.—(1) Exemption shall be granted from tax under Schedule D of the Income Tax Act, 1918, in respect of any moneys payable to the governing body of any hospital under the Public Charitable Hospitals (Temporary Provisions) Act, 1930 (No. 12 of 1930). Exemption of certain moneys payable to hospitals.

(2) This section shall be deemed to have come into force on and had effect as on and from the 6th day of April, 1930.

4.—Notwithstanding that the amount of a penalty recoverable under the Income Tax Acts cannot be definitely ascertained by reason of the fact that the amount of tax by reference to which such penalty is to be calculated has not been finally ascertained, proceedings may be instituted for the recovery of such penalty and, if at the hearing of such proceedings the amount of such tax has not then been finally ascertained, the Court may, if it is of opinion that such penalty is recoverable, adjourn such proceedings and shall not give any judgment or make any order for the payment of such penalty until the amount of such tax has been finally ascertained. Proceedings in respect of certain penalties.



## PART II

### CUSTOMS AND EXCISE.

Duty on mineral  
hydrocarbon  
light oils.

5.—(1) A customs duty at the rate of fourpence per gallon shall be charged, levied and paid on all mineral hydrocarbon light oils imported into Saorstát Eireann on or after the 7th day of May, 1931, and on all mineral hydrocarbon light oils imported into Saorstát Eireann before the 7th day of May, 1931, and landed in Saorstát Eireann on or after that date. 5

(2) Where the Revenue Commissioners are satisfied that any mineral hydrocarbon light oils are intended for use as an ingredient in the manufacture of articles which are not of the character of mineral hydrocarbon light oils or not merely a mixture or blend of such oils with or without the addition of some ingredient such as colouring matter, they may, subject to such conditions as they may think fit to prescribe, permit such mineral hydrocarbon light oils to be imported without payment of the duty imposed by this section. 10 15

(3) If any person acts in contravention of any of the conditions prescribed by the Revenue Commissioners under the foregoing sub-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 mineral hydrocarbon light oil in respect of which such contravention has taken place shall be forfeited. 20

(4) Where any imported manufactured or prepared goods contain, as a part or ingredient thereof, any mineral hydrocarbon light oil or oils and such goods, in the opinion of the Revenue Commissioners, are not substantially mixtures or blends of hydrocarbon light oils and are not suitable or intended for use as a substitute for any hydrocarbon light oil or oils or for subsequent recovery of the same, section 7 of the Finance Act, 1901, shall not apply in respect of the mineral hydrocarbon light oil or oils contained in such goods. 25 30

(5) A drawback equal to the amount of the duty shown to the satisfaction of the Revenue Commissioners to have been paid in respect of the goods shall be allowed on the exportation from Saorstát Eireann or the shipment or deposit in a bonded warehouse for use as ships' stores of any mineral hydrocarbon light oils, and on the loading into any aircraft of any such oils for use on a voyage to a place outside Saorstát Eireann. 35

(6) The following provisions shall have effect with respect to the duty imposed and to the drawback allowed by this section, that is to say:— 40

(a) the provisions of section 98 of the Customs Consolidation Act, 1876, which relate to the charging of duty on the quantity of goods ascertained by weight, measure or strength at the time of actual delivery thereof, shall apply to mineral hydrocarbon light oils when cleared from a warehouse for home use as they apply to the specially excepted goods mentioned in the said section 98; 45 50

(b) subject to compliance with such conditions as to security for the re-exportation of the goods as the Revenue Commissioners may impose, the duty shall not be chargeable in respect of mineral hydrocarbon light oils imported for exportation after transit through Saorstát Eireann or by way of transshipment; 55

(c) if any person for the purpose of obtaining any repayment of the duty makes or causes to be made any statement or representation which is untrue in any material particular, he shall be liable at the election of the Revenue Commissioners either to a customs penalty equal to treble the value of the goods (including duty) or to a customs penalty of one hundred pounds and the goods in respect of which the offence is committed shall be forfeited. 60 65

(7) For the purposes of this section the expression "hydrocarbon light oils" means hydrocarbon oils of which not less than fifty per cent. by volume distils at a temperature not exceeding



185 degrees centigrade, or of which not less than ninety-five per cent. by volume distils at a temperature not exceeding 240 degrees centigrade, or which give off an inflammable vapour at a temperature of less than 22.8 degrees centigrade when tested in the manner prescribed by the Acts relating to petroleum.

The method of testing oils for the purpose of ascertaining whether they comply with the provisions of this sub-section relating to the distillation of a certain volume thereof at a certain temperature shall be such as the Revenue Commissioners may prescribe.

6.—(1) In addition to the present customs duties, drawbacks, and allowance in respect of sugar, molasses, glucose and saccharin, there shall, as on and from the 7th day of May, 1931, be charged, levied, and paid the duties specified in the second column of Part I of the First Schedule to this Act, and there shall be paid and allowed the drawbacks and allowance set out in Part II of the said Schedule.

Additional duties  
on sugar.

(2) In addition to the present excise duties, drawbacks, and allowance in respect of sugar, molasses, glucose, and saccharin, there shall, as on and from the 7th day of May, 1931, be charged, levied, and paid the duties specified in the third column of Part I of the First Schedule to this Act, and there shall be paid and allowed the drawbacks and allowance set out in Part II of the said Schedule.

(3) On or in respect of all sugar, molasses, glucose, and saccharin in the hands of the manufacturer thereof on the 7th day of May, 1931, there shall be charged, levied, and paid, in addition to the present excise duties, the duties specified in the third column of Part I of the First Schedule to this Act, and there shall be paid and allowed, in addition to the present drawbacks and allowance, the drawbacks and allowance set out in Part II of the said Schedule.

(4) Where a person has, before the passing of this Act, entered into a contract to purchase sugar beet for the purpose of manufacturing sugar therefrom and such sugar where so manufactured will be liable to the excise duties imposed by this section, no provision in such contract whereby the price payable thereunder for such sugar beet is variable in the event of a variation in the import duties on sugar shall have effect in relation to the customs duties imposed by this section.

7.—(1) In lieu of the duties of customs chargeable under section 15 of the Finance Act, 1924 (No. 27 of 1924), as amended by section 25 of the Finance Act, 1925 (No. 28 of 1925), section 15 of the Finance Act, 1926 (No. 35 of 1926), and section 20 of the Finance Act, 1928 (No. 11 of 1928), there shall be charged, levied and paid on all sugar confectionery imported into Saorstát Eireann on or after the 7th day of May, 1931, a customs duty at the rate of four and four-fifths pence on the pound, in addition to any duty which may be chargeable in respect of any spirits or saccharin contained in such sugar confectionery but in lieu of any duty which might otherwise be chargeable on any other ingredient contained in such sugar confectionery.

Alteration of  
duty on sugar  
confectionery.

(2) In the case of fruit (not liable to duty as fruit) in syrup imported in sealed tins or cans, the duty imposed by this section shall, in lieu of the full rate of four and four-fifths pence, be charged and levied at the following reduced rates, that is to say:—

(a) if such fruit contains not more than thirty-three and one-third per cent. of sweetening matter, one and one-fifth pence on the pound, and

(b) if such fruit contains more than thirty-three and one-third per cent. of sweetening matter, three and three-fifths pence on the pound.

(3) In this section the expression "sugar confectionery" means confectionery made from or containing sugar or other sweetening matter and not containing cocoa, and includes breads, biscuits, cakes, cake mixtures, puddings and powders (other than medicinal powders) sweetened with sugar or other sweetening



matter, and not containing cocoa, and also sweetmeats, jams, marmalades, and jellies not containing cocoa, and also peels and fruits candied, crystallised or otherwise preserved with sugar or any other sweetening matter, and not containing cocoa, but does not include ginger preserved in syrup imported into Saorstát Éireann in wooden barrels or casks of a capacity of not less than one hundredweight. 5

(4) 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 Éireann" for the expression "Great Britain and Ireland," and as though sugar confectionery as defined in this section were included in the Second Schedule to that Act in the list of goods to which five-sixths of the full rate is made applicable as a preferential rate. 10

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

8.—(1) In lieu of the duties of customs chargeable under section 22 of the Finance Act, 1928 (No. 11 of 1928), there shall be charged, levied, and paid on all articles (other than sugar confectionery, cocoa preparations, beer, table waters, herb beer, cider, perry, wine, tobacco, spirits and any article on which a duty is imposed by section 21 of the Finance Act, 1928) imported into Saorstát Éireann on or after the 7th day of May, 1931, and made from or containing sugar or other sweetening matter, the following duties of customs, that is to say:— 15 20

(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 three farthings on the pound; 25

(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 and five pence 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. 30

(3) The provisions of section 8 of the Finance Act, 1919, shall not apply to the duty imposed by this section. 35

Alteration of duty on cocoa preparations.

9.—(1) In lieu of the duties of customs chargeable under section 16 of the Finance Act, 1924 (No. 27 of 1924), there shall be charged, levied, and paid on all preparations made from or containing cocoa in any form imported into Saorstát Éireann on or after the 11th day of June, 1931, a customs duty at the rate of six and three-fifths pence on the pound, in addition to any duty which may be chargeable in respect of any spirits or saccharin contained in any such preparation but in lieu of any duty which might otherwise be chargeable on any other ingredient contained in any such preparation. 40 45

(2) 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 Éireann" for the expression "Great Britain and Ireland," and as though preparations made from or containing cocoa in any form were included in the Second Schedule to that Act in the list of goods to which five-sixths of the full rate is made applicable as a preferential rate. 50

(3) As from the 11th day of June, 1931, there shall be allowed on the due exportation or the due shipment for use as ships' stores of any goods in the manufacture or preparation of which in Saorstát Éireann any imported preparation made from or containing cocoa in any form and chargeable as such with the duty imposed by this section has been used, a drawback equal to the duty paid under this section in respect of the quantity of such preparation which appears to the Revenue Commissioners to have been used in the manufacture or preparation of the goods. 55 60

(4) In allowing drawback under this section the Revenue Commissioners, with the consent of the Minister for Finance, may in order to facilitate trade modify or dispense with all or any of the requirements of sections 104 and 106 of the 65



Customs Consolidation Act, 1876, as to the giving of security and the examination of goods.

10.—(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 tricycles) and accessories and component parts thereof other than tyres) continued up to the 1st day of May, 1931, by section 7 of the Finance Act, 1930 (No. 20 of 1930), shall, with the exceptions aforesaid and the further exception of cinematograph films (other than films which are shown to the satisfaction of the Revenue Commissioners to consist mainly of records of news) imported on or after the 7th day of May, 1931, and designed or intended for the exhibition of pictures or other optical effects by means of a cinematograph or other similar apparatus in conjunction with the mechanical production or reproduction of vocal or other sounds by the same or another apparatus, continue to be charged, levied, and paid on and from the said 1st day of May, 1931, up to the 1st day of May, 1932.

Continuance of new import duties.

(2) There shall be charged, levied, and paid on all cinematograph films (other than films which are shown to the satisfaction of the Revenue Commissioners to consist mainly of records of news) which are imported into Saorstát Eireann on or after the 7th day of May, 1931, and before the 1st day of May, 1932, and are designed or intended for the exhibition of pictures or other optical effects by means of a cinematograph or other similar apparatus in conjunction with the mechanical production or reproduction of vocal or other sounds by the same or another apparatus a customs duty at the following rates, that is to say—

	Per linear foot of the width of 1½ inches.	£	s.	d.
Positive films, that is to say films ready for use	—	—	—	3
Negative films, that is to say films from which positive films can be printed ...	—	—	1	3

(3) 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 payment (as the case may require) of the duty on cinematograph films included in and not excepted from the new import duties continued by sub-section (1) of this section or of the duty imposed by sub-section (2) of this section.

(4) The provisions of section 8 of the Finance Act, 1919, shall apply to the duties continued by sub-section (1) of this section and the duty imposed by sub-section (2) of this section with the substitution of the expression "Saorstát Eireann" for the expression "Great Britain and Ireland."

11.—(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, 1931, by section 8 of the Finance Act, 1930 (No. 20 of 1930), shall continue to be charged, levied, and paid on and from the said 1st day of August, 1931, up to the 1st day of August, 1932.

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."

12.—Where it is shown to the satisfaction of the Revenue Commissioners that any imported component part of a bedstead made wholly of metal in respect of which the duty chargeable under section 18 of the Finance Act, 1925 (No. 28 of 1925), has been duly paid has been used as a component part in the manufacture or assembly in Saorstát Eireann of any finished bedstead

Drawback on component parts of bedsteads.



and for no other purpose, a drawback equal to the duty so paid shall be allowed on the due exportation as merchandise of such finished bedstead.

Re-importation  
of woven  
tissues.

**13.**—Whenever it is shown to the satisfaction of the Revenue Commissioners that any woven tissue imported into Saorstát Éireann on or after the date of the passing of this Act and chargeable with the duty imposed by section 1 of the Finance (Customs and Stamp Duties) Act, 1929 (No. 5 of 1929), was manufactured in and exported from Saorstát Éireann and has since such exportation undergone the process of shrinking or proofing or both those processes 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 Éireann such process of shrinking or proofing or both such processes.

Application of  
section 10 of the  
Finance Act,  
1901

**14.**—(1) Section 10 of the Finance Act, 1901, as amended by section 7 of the Finance Act, 1902, shall apply to every contract which is deemed under section 5 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 20 of 1925), to have been entered into between an official contractor and a local authority to supply and take a commodity as if such contract was made on the date on which such official contractor applied under sub-section (2) of section 3 of the last mentioned Act to be appointed official contractor for the supply of such commodity.

(2) This section shall be deemed to have come into force on and had effect as on and from the 7th day of May, 1931.

Duty on fish  
sales licences.

**15.**—(1) There shall be charged, levied, and paid for and upon every licence issued under section 5 of the Sea Fisheries Act, 1931 (No. 4 of 1931), an excise duty of five pounds.

(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 the taking out of such licence and shall be paid and collected by means of stamps denoting the amount of such duty impressed on such licences, and the Stamp Duties Management Act, 1891, shall apply to such duty and stamps.

(3) A licence which is liable to the duty imposed by this section shall not be issued unless and until such licence has been duly stamped under this section in respect of such duty.

Bookmaker's  
licence duty.

**16.**—There shall be charged, levied, and paid for and upon every licence to act and carry on business as a bookmaker issued under any Act passed or to be passed during the financial year beginning on the 1st day of April, 1931, an excise duty at the following rates, that is to say:—

(a) where the date on which such licence commences is a date on or after the 1st day of June, 1931, and before the 1st day of September, 1931, five pounds;

(b) where the date on which such licence commences is a date on or after the 1st day of September, 1931, and before the 30th day of November, 1931, two pounds and ten shillings;

(c) where the date on which such licence commences is a date on or after the 30th day of November, 1931, and before the 1st day of March, 1932, ten pounds;

(d) where the date on which such licence commences is a date on or after the 1st day of March, 1932, and before the 1st day of June, 1932, seven pounds and ten shillings;

(e) where the date on which such licence commences is a date on or after the 1st day of June, 1932, and before the 1st day of September, 1932, five pounds;

(f) where the date on which such licence commences is a date on or after the 1st day of September, 1932, and before



the 30th day of November, 1932, two pounds and ten shillings;

- (g) where the date on which such licence commences is a date on or after the 30th day of November, 1932, ten pounds.

5  
17.—(1) An excise duty of twenty pounds shall be charged, levied, and paid on the registration and also on every renewal of the registration of any premises in any register of premises maintained under any Act passed or to be passed in the financial year beginning on the 1st day of April, 1931, providing for the registration of premises in which the business of bookmaking is carried on. Registered book-making premises duty.

15 (2) The duty imposed by this section shall be charged and levied on and shall be paid by the person who is entered in such register as the proprietor of the premises in respect of the registration or renewal of the registration of which the duty is chargeable.

18.—(1) There shall be charged, levied, and paid for and upon every licence (in this section referred to as a moneylender's licence) to act and carry on business as a moneylender issued under any Act passed or to be passed during the financial year beginning on the 1st day of April, 1931, an excise duty at the following rates, that is to say:— Duty on moneylenders' licences.

25 (a) on a moneylender's licence expiring on the 31st day of July, 1932—ten pounds;

(b) on a moneylender's licence expiring on the 31st day of July in any year, other than the year 1932, and taken out within six months before such expiry—ten pounds;

(c) on any other moneylender's licence—fifteen pounds.

30 (2) Where it is proved to the satisfaction of the Revenue Commissioners that there is in force an excise licence to carry on the business of a pawnbroker at any premises in respect of which one or more moneylender's licences is or are taken out by the individual or individuals carrying on such business the Revenue Commissioners shall—

(a) where only one such moneylender's licence is so taken out, remit or, if the duty has been paid, repay one-half of the duty on such licence, and

40 (b) where two or more such moneylenders' licences are so taken out, remit or, if the duty has been paid, repay one-half of the duty on such one of such licences as is first taken out.

19.—The duty on bets within the meaning of section 24 of the Finance Act, 1926 (No. 35 of 1926), shall not be charged or levied on bets entered into on or after the 1st day of August, 1931, when either the event which is the subject of the bet is a horse race and the bet is entered into during the meeting of which such race is an item and at the place at which such meeting is held, or the event which is the subject of the bet is a greyhound coursing (including racing) contest or one or more courses in such contest and the bet is entered into during such contest or during the meeting of which such contest is an item and at the place at which such contest is held. Exemption from duty on bets.

20.—In lieu of being charged at the present rates, entertainments duty, within the meaning of section 1 of the Finance (New Duties) Act, 1916, shall, on and after the 1st day of October, 1931, be charged, levied and paid at the following rates, that is to say:— Alteration of rates of entertainments duty.



Where the amount of the payment for admission, excluding the amount of the duty—

exceeds	4d. and does not exceed	5½d.—one and a halfpence	
"	5½d.	"	8d. —twopence
"	8d.	"	1s. 1d. —threepence
"	1s. 1d.	"	2s. 2d. —fourpence
"	2s. 2d.	"	3s. 0d. —sixpence
"	3s. 0d.	"	5s. 0d. —ninepence
"	5s. 0d.	"	7s. 6d. —one shilling
"	7s. 6d.	"	10s. 6d. —one shilling and sixpence
"	10s. 6d.	"	15s. 0d. —two shillings
"	15s. 0d., two shillings for the first 5s., and sixpence for every 5s. or part of 5s. over 15s.		

Exemption of stage plays, etc. from entertainments duty.

21.—Entertainments duty within the meaning of section 1 of the Finance (New Duties) Act, 1916, shall not, as on and after the 1st day of October, 1931, be charged or levied on payment for admission to any entertainment the performers in which are personally present and performing and which consists mainly of one or more of the following matters, that is to say:—

- (a) a dramatic performance;
- (b) a musical concert, whether vocal or instrumental or both vocal and instrumental;
- (c) a number of variety items or turns such as are ordinarily given in a music-hall.

Exemption from entertainments duty of certain entertainments which include music.

22.—Where payments for admission to an entertainment would, but for the inclusion in such entertainment of an item consisting of a band or other musical performance, be entitled by law to exemption from entertainments duty within the meaning of section 1 of the Finance (New Duties) Act, 1916, such payments shall not be excluded from such exemption by reason of the inclusion in such entertainment of such item, if such item is shown to the satisfaction of the Revenue Commissioners to be included in such entertainment merely as a subsidiary part thereof.

Further exemptions in respect of hawker's licences.

23.—In addition to the persons specified in sub-section (3) of section 12 of the Finance Act, 1930 (No. 20 of 1930), it shall not be necessary for a licence to be taken out under the Hawkers Act, 1888, by any of the following persons, that is to say:—

- (a) by any person selling intoxicating liquor or tobacco under an occasional licence;
- (b) by any person selling sweetmeats or refreshments for immediate consumption and no other goods;
- (c) by any person selling objects of piety, and no other goods;
- (d) by any person selling livestock and no other goods.

Provisions as to excise duties on sugar.

24.—The Revenue Commissioners may, with a view to securing and collecting the excise duties imposed on sugar and to verifying claims for drawback, make regulations regulating the manufacture of sugar and the warehousing and removal from the factory of sugar and may by those regulations apply to the excise duties and drawbacks on sugar and to the manufacturers of sugar any enactments relating to any duty or drawback of excise or customs and to persons carrying on any trade subject to the laws of excise, and if any person acts in contravention of, or fails to comply with any of those regulations, the article in respect of which the offence is committed shall be forfeited and the person committing the offence shall be liable in respect of each offence to an excise penalty of fifty pounds.

### PART III.

#### DEATH DUTIES.

Estate duty on property in which deceased had a life interest in case of transfer to a company.

25.—(1) Where at any time before the death of a person dying on or after the date of the passing of this Act any property in which the deceased had an estate or interest limited to cease at his death was transferred, whether before or after the passing of this Act and whether directly or indirectly and whether by one or more transactions, by the deceased and the person



interested in the remainder or reversion to or for the benefit of a company to which this section applies, then unless—

- (a) the transfer was made before the 1st day of August, 1918; or
- 5 (b) such property was settled property and the interest of the deceased would in any case have failed by reason of his death before it would have become an interest in possession; or
- 10 (c) the consideration payable to the deceased in respect of the transfer was wholly satisfied otherwise than by an allotment of shares in such company or the grant to the deceased by such company of an annuity terminable on or by reference to the death of the deceased or any other series of periodical payments similarly terminable; or
- 15 (d) the deceased—
  - (i) had at least three years before his death relinquished all interest in such property, and
  - 20 (ii) had not at any time within the said three years the possession or enjoyment (otherwise than under a lease or an agreement for a lease at a rack rent) of any part of such property or of any benefit secured to him, whether by contract or otherwise, in relation to such relinquishment, and
  - 25 (iii) was not at any time within the said three years in receipt of or entitled to any payment from the company, other than a payment in respect of or on account of debentures or loans or the payment of a capital sum of purchase money of fixed amount (including purchase money payable by periodical instalments for a definite period, but excluding purchase money payable by way of annuity or other periodical payments terminable on or by reference to the death of the deceased):
  - 30
- 35 such property shall, subject to the provisions of this section, be deemed for the purposes of estate duty to pass on the death in like manner as if the estate or interest of the deceased therein had continued until the death.

(2) Where property which but for this sub-section would be  
40 deemed by virtue of the foregoing sub-section to pass on the death or any part of such property has during the lifetime of the deceased been bona fide sold or exchanged for full consideration in money or money's worth by the company to which it had been transferred within the meaning of the foregoing sub-section, such  
45 property or so much thereof as has been so sold or exchanged shall not be deemed to pass on the death of the deceased, but in lieu thereof, the property which, at the date of the death of the deceased, is or represents in the hands of the company the proceeds of such sale or exchange shall be deemed for the purpose  
50 of estate duty to pass on the death in like manner as if the deceased had an estate or interest therein limited to cease on his death and as if such estate or interest had continued until his death.

(3) In determining the value of any property deemed to pass  
55 on the death under this section, there shall be deducted from the principal value thereof—

- (a) so much of such sum (if any) as has been borrowed by the company and has been applied by the company in the improvement of the property and has not at the  
60 death been repaid by the company;
- (b) a sum equal to the capital sum of money (if any) paid by the company to the deceased as part of the consideration for the transfer of his interest in the property;
- 65 (c) where estate duty is payable in connection with the death on any shares of or debentures in the company, a sum



equal to the principal value at the date of the death of such of those shares or debentures as were allotted or transferred to the deceased in consideration of the transfer of the property.

(4) The company concerned shall be accountable for any duty imposed by this section and shall, for the purpose of raising and paying that duty, have all the powers conferred on accountable persons by the Finance Act, 1894, and if the duty or any part thereof is paid by the executor (within the meaning of that Act) of the deceased it shall be repaid to him by the company.

(5) Where on the death of any person a claim for duty arises by virtue of this section, the company accountable for such duty shall, within three months after such company becomes aware of such death, notify the Revenue Commissioners of the death of such person, and any such company wilfully failing to give such notification shall be liable to a penalty not exceeding five hundred pounds.

(6) The Revenue Commissioners may, for the purposes of carrying this section into effect, require any company to which this section applies to furnish to them within two months after being so required to do copies of such of the balance sheets and profit and loss or income and expenditure accounts, and such other particulars as they may reasonably require, and if any such company fails to comply with such requisition—

(a) such company shall be liable to a penalty not exceeding five hundred pounds, and every director, manager, secretary or other officer of such company who knowingly or wilfully authorises or permits the failure shall be liable to a like penalty; and

(b) an order may be made against all or any of the directors of such company requiring them to comply with such requisition in like manner as an order may be made against any person who is accountable for succession duty to deliver an account and the provisions of section 47 of the Succession Duty Act, 1853, shall apply accordingly subject to the necessary modifications.

(7) In this section—

the expression “company to which this section applies” means any body corporate, wheresoever incorporated, which either—

(a) is so constituted as not to be controlled by its shareholders or by any class thereof, or

(b) has not issued to the public, or, in the case of a company which is about to make an issue of shares to the public, will not when it has made that issue, have issued to the public more than half of the shares by the holders whereof it is controlled;

the word “share” includes any interest whatsoever in a company, by whatsoever name it is called, analogous to a share, and the word “shareholders” shall be construed accordingly.

Increase of rates  
of estate duty.

26.—(1) Subject to the provisions of this section, the scale set out in the Second Schedule to this Act shall, in the case of persons dying on or after the date of the passing of the Act, be substituted for the scale set out in the Fourth Schedule to the Finance Act, 1926 (No. 35 of 1926), as the scale of rates of estate duty.

(2) Where an interest in expectancy within the meaning of Part I of the Finance Act, 1894, in any property (other than property deemed to pass on the death by virtue of the next preceding section) has before the 6th day of May, 1931, 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 Act had not been 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.



27.—(1) Where there pass on the death of a person dying on or after the date of the passing of this Act any objects to which this section applies, the value of those objects shall not be taken into account for the purpose of estimating the principal value of the estate passing on the death or the rate at which estate duty is chargeable thereon, and those objects shall, while enjoyed in kind, be exempt from death duties.

Exemption from death duties of objects of national, etc., interest.

(2) In the event of the sale of any objects to which this section applies, death duties shall, subject to the provisions of this section, become chargeable on the proceeds of sale in respect of the last death on which the objects passed and, as respects estate duty, at the rate appropriate to the principal value of the estate passing on that death upon which estate duty is leviable, and with which the objects would have been aggregated if they had not been objects to which this section applies, and the person by whom or for whose benefit the objects were sold shall be accountable for the duties and shall deliver an account for the purposes thereof within one month after the sale, and interest on the said duties shall be payable from the date of the sale.

(3) In the event of a sale of any objects to which this section applies, death duties shall not become chargeable if the sale is to the National Gallery of Ireland, the National Museum of Science and Art, or any other similar national institution, any university, county council or municipal corporation in Saorstát Éireann, or the Friends of the National Collections of Ireland.

(4) This section applies to the following objects, that is to say, such pictures, prints, books, manuscripts, works of art, scientific collections or other things not yielding income as on a claim being made to the Minister for Finance under this section, appear to him to be of national, scientific, historic or artistic interest.

(5) Nothing in this section shall affect the powers conferred on the Minister for Finance by sub-section (2) of section 15 of the Finance Act, 1894.

28.—Where the net value of all the property, real and personal, passing or deemed to pass on the death of any person dying on or after the date of the passing of this Act under an inter vivos disposition or dispositions made by the deceased and under his will or intestacy in respect of which estate duty is payable on his death does not exceed one thousand pounds succession duty shall not be payable under such inter vivos disposition or dispositions.

Exemption from succession duty.

#### PART IV.

##### CORPORATION PROFITS TAX

29.—Sub-section (1) of section 33 of the Finance Act, 1929 (No. 32 of 1929), is hereby amended as follows, that is to say:—

Amendment of section 33 of the Finance Act, 1929.

(a) by the substitution of the figures "1934" for the figures "1931" now contained in that sub-section, and

(b) by the insertion at the end of that sub-section of the following word and paragraph, that is to say:—

"or  
(c) in the case of The Agricultural Credit Corporation, Limited, any of the profits of that corporation"

and it is hereby declared that the said sub-section shall be construed and have effect and be deemed always to have had effect accordingly.

#### PART V.

##### MISCELLANEOUS AND GENERAL.

30.—The First Schedule to the Stamp Act, 1891, shall be construed and have effect as if the following exemption were inserted therein under the head of "Receipts given for, or upon the payment of, money amounting to £2 or upwards" in addition to the exemptions contained therein or heretofore added thereto under that head, that is to say:—

Exemption from stamp duty on receipts.



“(19) Receipt given by The Agricultural Credit Corporation, Limited, for moneys paid in respect of loans granted by the said Corporation or in respect of interest on such loans.”

Stamp duty on statements as to capital of companies, etc.

**31.**—On and after the date of the passing of this Act the ad 5  
valorem stamp duties mentioned in sub-section (1) of section 39 of the Finance Act, 1920, shall be five shillings instead of one pound.

Local Loans Fund.

**32.**—(1) On every advance issued (whether before or after the passing of this Act) under statutory authority to provide capital 10  
for the Local Loans Fund and for the time being outstanding, interest calculated with half-yearly rests shall be payable out of the Local Loans Fund to the exchequer as from the issue of such advance at such rate and at such times as the Minister for Finance shall from time to time direct. 15

(2) On all moneys for the time being (whether before or after the passing of this Act) standing to the credit of the Local Loans Fund and operating for the benefit of the Exchequer, interest calculated with half-yearly rests shall be payable out of the Central Fund or the growing produce thereof to the Local 20  
Loans Fund, in respect of every period during which such moneys were so operating, at such rate and at such times as the Minister for Finance shall from time to time direct.

(3) Where the Minister for Finance has power under this section to direct the rate at which any interest is payable, he may 25  
direct such interest to be paid at different rates in respect of different parts of the period in respect of which such interest is so payable.

(4) Where the Minister for Finance directs interest to be paid 30  
under this section out of the Local Loans Fund and also directs interest to be paid under this section to the Local Loans Fund, the lesser amount of such interest shall be paid by being set-off (so far as it will extend) against the greater amount of such interest.

Disposition of part of the surplus annual income of the Irish Church Temporalities Fund.

**33.**—(1) There shall be paid into or disposed of for the benefit 35  
of the Exchequer in such manner as the Minister for Finance may appoint out of the annual income derivable from the surplus of the Irish Church Temporalities Fund the following annual sums, that is to say:—

(a) in respect of the period of fifteen years commencing on 40  
the 1st day of April, 1930, an annual sum of forty thousand pounds, and

(b) in respect of each subsequent period of fifteen years such annual sum (not exceeding fifty-six thousand pounds) as in the opinion of the Minister for Finance can be 45  
paid without impairing the security for any liabilities existing on the 1st day of April, 1900, upon the said Fund.

(2) This section shall be deemed to have come into force on 50  
and had effect as on and from the 1st day of April, 1930.

Labourers' Cottages Fund.

**34.**—The following enactments, that is to say, paragraph 55  
(c) of sub-section (1) and sub-sections (3) and (4) of section 13 of the Labourers (Ireland) Act, 1906, and section 3 of the Supreme Court of Judicature (Ireland) Act, 1907, are hereby repealed as on and from the 1st day of April, 1931, and in lieu thereof it is hereby enacted that where in any financial year (including the financial year commencing on the 1st day of April, 1931), the Labourers' Cottages Fund (being the Fund referred to in section 13 of the Labourers (Ireland) Act, 1906), is insufficient for the purposes to which it is required to be 60  
applied by the Labourers (Ireland) Act, 1906, there shall be paid into the said Fund out of moneys provided by the Oireachtas such further sum as may be required to meet such insufficiency.



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

36.—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. Repeals.

37.—(1) This Act may be cited as the Finance Act, 1931

Short title construction and commencement.

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

(3) Part I of this Act shall, save as is otherwise expressly provided, be deemed to come into force on and shall take effect as on and from the 6th day of April, 1931.

#### FIRST SCHEDULE

#### SUGAR, MOLASSES, GLUCOSE, SACCHARIN.—RATES OF DUTIES, DRAWBACKS AND ALLOWANCES.

##### PART I.—DUTIES.

ARTICLES					Customs Duty	Excise Duty
Sugar, which when tested by the polariscope, indicates a polarisation exceeding ninety-eight degrees the cwt.					s d.	s. d.
Sugar of a polarisation not exceeding seventy-six degrees the cwt.					4 8	4 8
Sugar of a polarisation—					2 3	2 3
Exceeding 76 degrees and not exceeding 77 degrees the cwt.					2 3.8	2 3.8
"	77	"	78	" "	2 4.7	2 4.7
"	78	"	79	" "	2 5.6	2 5.6
"	79	"	80	" "	2 6.5	2 6.5
"	80	"	81	" "	2 7.4	2 7.4
"	81	"	82	" "	2 8.3	2 8.3
"	82	"	83	" "	2 9.2	2 9.2
"	83	"	84	" "	2 10.2	2 10.2
"	84	"	85	" "	2 11.2	2 11.2
"	85	"	86	" "	3 0.2	3 0.2
"	86	"	87	" "	3 1.2	3 1.2
"	87	"	88	" "	3 2.3	3 2.3
"	88	"	89	" "	3 3.4	3 3.4
"	89	"	90	" "	3 4.8	3 4.8
"	90	"	91	" "	3 6.1	3 6.1
"	91	"	92	" "	3 7.5	3 7.5
"	92	"	93	" "	3 8.8	3 8.8
"	93	"	94	" "	3 10.1	3 10.1
"	94	"	95	" "	3 11.5	3 11.5
"	95	"	96	" "	4 0.8	4 0.8
"	96	"	97	" "	4 2.2	4 2.2
"	97	"	98	" "	4 3.5	4 3.5
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.					2 11½	2 11½
If containing less than 70 per cent. and more than 50 per cent. of sweetening matter the cwt.					2 1½	2 1½
If containing not more than 50 per cent. of sweetening matter the cwt.					1 0½	1 0½
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.					2 11½	2 11½
Liquid ... .. the cwt.					2 1½	2 1½
Saccharin (including substances of a like nature or use) ... .. the oz.					1 6	1 6



# 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 additional duty paid under this Act and in any other case an amount equal to the additional duty which would be chargeable under this Act 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 additional duty paid under this Act 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 additional duty chargeable under this Act 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.	1s. 0½d.

## 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 additional duty paid under this Act.
(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 additional duty paid under this Act 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 additional duty paid under this Act 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.
(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.	1s. 0½d.
(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 manufacture of cavendish and negro-head 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.	1s. 0½d.



# SECOND SCHEDULE.

## SCALE OF RATES OF ESTATE DUTY.

Principal Value of the Estate				Rate per cent. of Duty	
Exceeding	£	and not exceeding	£		
	100	500		...	1
"	500	1,000		...	2
"	1,000	5,000		...	3
"	5,000	10,000		...	4
"	10,000	12,500		...	5
"	12,500	15,000		...	6
"	15,000	18,000		...	7
"	18,000	21,000		...	8
"	21,000	25,000		...	9
"	25,000	30,000		...	10
"	30,000	35,000		...	11
"	35,000	40,000		...	12
"	40,000	45,000		...	13
"	45,000	50,000		...	14
"	50,000	55,000		...	15
"	55,000	65,000		...	16
"	65,000	75,000		...	17
"	75,000	85,000		...	18
"	85,000	100,000		...	19
"	100,000	120,000		...	20
"	120,000	150,000		...	22
"	150,000	200,000		...	24
"	200,000	250,000		...	26
"	250,000	300,000		...	28
"	300,000	400,000		...	30
"	400,000			...	32

# THIRD SCHEDULE

## ENACTMENTS REPEALED.

Session and Chapter	Short Title	Extent of Repeal
59 & 60 Vic., c. 28	Finance Act, 1896 ...	Section 20, except as regards persons dying before the date of the passing of this Act.
10 Edw. VII. and 1 Geo. V., c. 8.	Finance (1909-10) Act, 1910.	Section 63, except as regards persons dying before the date of the passing of this Act.
11 & 12 Geo. V., c. 32	Finance Act, 1921 ...	Section 44, except as regards persons dying before the date of the passing of this Act.



# Saorstát Éireann.

---

BILLE AIRGID, 1931.

---

## BILLE

(mar do leasúíodh i gCoiste)  
dá ngairmtear

Acht chun diúitithe áirithe de Chustúim agus ioncum dúithe maraon le mál, d'éileamh agus do ghearra, chun an dlí a bhaineann le custúim agus ioncum dúithe, maraon le mál, do leasú agus chun tuille forálacha i dtaobh airgid do dhéanamh.

---

*An tAire Airgid do thug isteach.*

*Do horduíodh ag Dáil Éireann, do chlóbhuála,  
2adh Iúl, 1931.*

---

BAILE ATHA CLIATH:  
FOILLSITHE AG OIFIG AN tSOLATHAIR.

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

---

Clóbhuailte ag CAHILL AND CO., LTD.

[*Luach Tuistiún Glan.*]

Wt. 6.—976. 575. 7/31. C.&Co. (922).

# Saorstát Éireann.

---

FINANCE BILL, 1931.

---

## BILL

(as amended in Committee)  
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,  
2nd July, 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.

[*Fourpence Net.*]