

# SAORSTÁT EIREANN.

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BILLE AIRGID (DIUITETHE CUSTUM) (UIMH. 2), 1932.

FINANCE (CUSTOMS DUTIES) (No. 2) BILL, 1932.

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*Mar do leasúidh i gCoiste.*

*As amended in Committee.*

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## ARRANGEMENT OF SECTIONS.

### Section.

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2. Duty on agricultural machinery.
3. Duty on potatoes.
4. Duty on boots and shoes.
5. Duty on spades and shovels.
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7. Duty on personal clothing and wearing apparel.
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# SAORSTÁT EIREANN.

BILLE AIRGID (DIUITETHE CUSTUM) (UIMH. 2), 1932.

FINANCE (CUSTOMS DUTIES) (No. 2) BILL, 1932.

## BILL

*entitled*

AN ACT TO CHARGE AND IMPOSE CERTAIN DUTIES  
OF CUSTOMS AND TO MAKE FURTHER PROVISIONS  
IN CONNECTION WITH FINANCE.

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

Duty on cut  
flowers, etc.

1.—(1) There shall be charged, levied and paid on all cut  
flowers, flowers attached to bulbs, plants in flower, and foliage  
imported into Saorstát Eireann on or after the 19th day of March,  
1932, a duty of customs at the rate of ninepence on the pound.

(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 Eireann " for the expression " Great  
Britain and Ireland " and as though the Second Schedule to that  
Act contained a list of goods which were, by way of preferential  
rate, to be admitted free of duty and the articles chargeable with  
the duty imposed by this section were included in that list.

Duty on  
agricultural  
machinery.

2.—(1) A duty of customs of an amount equal to thirty-three  
and one-third per cent. of the value of the article shall be charged,  
levied, and paid on every of the articles mentioned in the First  
Schedule to this Act imported into Saorstát Eireann on or after  
the 26th day of March, 1932.

(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 Eireann " for the expression " Great  
Britain and Ireland " and as though the Second Schedule to that  
Act contained a list of goods to which three-fourths of the full  
rate was made applicable as a preferential rate and the articles  
chargeable with the duty imposed by this section were included  
in that list.

(3) The Minister for Agriculture may, with the concurrence  
of the Minister for Industry and Commerce, issue to any person  
ordinarily engaged in the sale of agricultural machinery  
a licence to import, subject to such conditions and restrictions  
as shall be specified in such licence, grass mowers, wheel rakes,  
and swathe turners or any of them, either without limit as to  
time or quantity or with such limitations as to time and quantity  
or either of them as shall be specified in such licence.

(4) The Revenue Commissioners may, subject to compliance  
with such conditions as they shall think fit to impose, admit  
without payment of the duty imposed by this section all articles  
imported under and in accordance with a licence issued under  
the next preceding sub-section of this section or repay any such  
duty paid thereon.

(5) If it is proved to the satisfaction of the Revenue Commis-  
sioners that the duty imposed by this section has been duly paid  
in respect of any article and that such article has not been used  
in Saorstát Eireann, a drawback equal to the amount of the duty  
so paid shall be allowed on such article if it is exported as  
merchandise.

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

10 (7) Articles which have been imported and exported by way of transit only under bond shall not be deemed to have been imported or exported for the purposes of the next preceding sub-section of this section.

3.—(1) A duty of customs at the rate of twenty-eight shillings the hundredweight shall be charged, levied, and paid on all potatoes imported into Saorstát Eireann on or after the 14th day of April, 1932. Duty on potatoes.

(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 Eireann" for the expression "Great Britain and Ireland" and as though the Second Schedule to that Act contained a list of goods which were, by way of preferential rate, to be admitted free of duty and the goods chargeable with the duty imposed by this section were included in that list.

4.—(1) In lieu of the duties now chargeable under section 19 of the Finance Act, 1924 (No. 27 of 1924), there shall be charged, levied, and paid on all articles mentioned in the Second Schedule to this Act imported into Saorstát Eireann on or after the 23rd day of April, 1932 a duty of customs at the several rates mentioned in the said Schedule. Duty on boots and shoes.

(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 Eireann" for the expression "Great Britain and Ireland" and as though the articles chargeable with the said duty were mentioned in the Second Schedule to that Act in the list of goods to which two-thirds of the full rate is made applicable as a preferential rate.

(3) Whenever the Revenue Commissioners are satisfied that any article liable to the duty imposed by this section is imported for further manufacture and subsequent exportation they may, subject to compliance with such conditions as they may think fit to impose, permit such article to be imported without payment of the said duty.

5.—(1) A customs duty of an amount equal to fifty per cent. of the value of the article shall be charged, levied, and paid on all spades and shovels for manual use (other than spades and shovels with wire or wooden blades) and on all component parts of such spades and shovels imported into Saorstát Eireann on or after the 23rd day of April 1932. Duty on spades and shovels.

(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 Eireann" for the expression "Great Britain and Ireland" and as though articles chargeable with the said duty were included in the Second Schedule to that Act in the list of goods to which two-thirds of the full rate is made applicable as a preferential rate.

Duty on milk  
and cream.

6.—(1) A duty of customs shall be charged, levied, and paid at the rates mentioned in this sub-section on all goods mentioned in this sub-section imported into Saorstát Eireann on or after the 23rd day of April, 1932, that is to say:—

- (a) on all whole milk imported in bulk—threepence the 5 gallon;
- (b) on all cream imported in bulk—four shillings and sixpence the gallon;
- (c) on all condensed sweetened full cream milk—sixty shillings the hundredweight; 10
- (d) on all cream imported in sealed tins and all condensed unsweetened full cream milk imported in sealed tins—sixty shillings the hundredweight.

(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 Eireann ” for the expression “ Great Britain and Ireland ” and as though the goods chargeable with the said duty were included in the Second Schedule to that Act in the list of goods to which two-thirds of the full rate is made applicable as a preferential rate. 15 20

(3) Whenever the Minister for Agriculture is satisfied that goods liable to the duty imposed by this section are required to be imported into Saorstát Eireann by the proprietor of a separating station in Saorstát Eireann or of a creamery in Saorstát Eireann for use in the processes carried on in and forming the business or part of the business of such separating station or creamery, the said Minister may issue to such proprietor a licence to import, subject to such conditions and restrictions as the said Minister shall think fit to specify in such licence, goods or any particular class or classes of goods liable to the duty imposed by this section, either without limit as to time or quantity or with such limitations as to time and quantity or either of them as the said Minister shall think fit to specify in such licence. 25 30

(4) The Revenue Commissioners may, subject to such conditions as they shall think fit to prescribe, admit without payment of the duty imposed by this section all goods imported under and in accordance with a licence issued by the Minister for Agriculture under the next preceding sub-section of this section. 35

(5) The duty imposed by section 8 of the Finance Act, 1931 (No. 31 of 1931), shall not be chargeable or leviable on any goods chargeable with the duty imposed by this section. 40

Duty on  
personal  
clothing and  
wearing  
apparel

7.—(1) In lieu of the duties now chargeable under section 16 of the Finance Act, 1925 (No. 28 of 1925), as amended by subsequent enactments, a duty of customs shall be charged, levied, and paid at the rates mentioned in this sub-section on every of the articles mentioned in this sub-section imported into Saorstát Eireann on or after the 26th day of April, 1932, that is to say:— 45

- (a) on all suits, overcoats, hats, and caps made wholly or mainly from woven tissues wholly or partly of wool or worsted and suitable for wear by men or boys, all proofed personal clothing and wearing apparel (not including umbrellas), all personal clothing and wearing apparel (except gloves) wholly or mainly made of leather or leather substitutes, and all component parts and accessories of any of the articles beforementioned in this paragraph—an amount equal to sixty per cent. of the value of the article; 50 55
- (b) on all shirts and collars not made of woven tissues which are wholly or partly of wool or worsted, all straw hats, all felt hats, all hats of any description (other than straw hats and felt hats) intended for wear by women or girls, and all component parts and accessories of any of the articles beforementioned in this paragraph—an amount equal to twenty-two and one-half per cent. of the value of the article; 60 65

- (c) on all gloves, guards, and protectors which, in the opinion of the Revenue Commissioners, are constructed, designed, and intended solely for use in sport, all bathing costumes, bathing caps, and bathing wraps, and all clothing which is suitable and intended for use when wading—an amount equal to fifteen per cent. of the value of the article;
- (d) on all personal clothing and wearing apparel not mentioned in either of the foregoing paragraphs of this sub-section and all component parts and accessories of any such personal clothing or wearing apparel—an amount equal to forty-five per cent. of the value of the article.
- (2) The duty imposed by this section shall not be charged or levied—
- (a) on boots, shoes, slippers, goloshes, sandals, or clogs or component parts or accessories thereof, nor
- (b) or any accessory of personal clothing or wearing apparel imported separately from the clothing or apparel and made wholly or mainly of non-textile materials, nor
- (c) on any component part of personal clothing or wearing apparel made wholly or mainly of non-textile material other than leather, nor
- (d) on any component part of personal clothing or wearing apparel made wholly or mainly of leather and suitable for and intended for use in the manufacture of hats or caps, nor
- (e) on any personal clothing or wearing apparel made wholly or mainly of paper, nor
- (f) on any component parts of umbrellas, nor
- (g) on any article of a surgical or medical character and intended to be worn because of or as a preventive against or remedy for any physical ailment or defect, nor
- (h) on ornamental feathers or artificial flowers imported for use in the making or trimming of personal clothing or wearing apparel and so imported separately from such clothing or apparel, nor
- (i) on any component parts of corsets made wholly or mainly of non-textile materials, nor
- (j) on hoods and shapes for the manufacture of hats which require for the purpose of such manufacture to be blocked, shaped, or cut, and in respect of which it is shown to the satisfaction of the Revenue Commissioners that the process of blocking, shaping, or cutting represents a substantial portion of the process of manufacture, nor
- (k) on component parts of gloves made of leather or material similar to leather, where such component parts are imported into Saorstát Eireann before the 1st day of July, 1933, and, in the opinion of the Revenue Commissioners, are not substantially completely manufactured gloves.
- (3) The provisions of section 8 of the Finance Act, 1919, shall apply to the duty imposed by this section with the substitution of the expression “ Saorstát Eireann ” for the expression “ Great Britain and Ireland ” and as though the articles chargeable with the said duty were included in the Second Schedule to that Act in the list of goods to which two-thirds of the full rate is made applicable as a preferential rate.
- (4) Whenever the Revenue Commissioners are satisfied that any article of personal clothing or wearing apparel is imported for use exclusively in a stage play or other dramatic or musical representation or performance, they may, subject to compliance with such conditions as they may think fit to impose, permit such article to be imported without payment of the duty imposed by this section.

(5) Whenever the Revenue Commissioners are satisfied that any partially manufactured article of personal clothing or wearing apparel is imported for further manufacture and subsequent exportation, they may, subject to compliance with such conditions as they may think fit to impose, permit such article to be imported 5 without payment of the duty imposed by this section.

(6) In this section the expression "wearing apparel" includes pocket handkerchiefs and umbrellas.

Duty on brushes and brooms.

8.—(1) A customs duty of an amount equal to fifty per cent. of the value of the article shall be charged, levied, and paid on 10 all brushes (other than toothbrushes) and brooms and component parts of brushes (other than toothbrushes) and brooms imported into Saorstát Eireann on or after the 26th day of April 1932.

(2) The duty imposed by this section shall not be charged or levied:— 15

(a) on any apparatus adapted to be used for the purpose of household cleaning by means of suction or on any component part of any such apparatus, or

(b) on any handles or stocks for brushes or brooms not forming part of complete brushes or brooms at the 20 time of importation and not made wholly or partly of wood.

(3) Whenever the Revenue Commissioners are satisfied, in respect of any brush or broom which is being imported, that:—

(a) the importer of such brush or broom resides permanently 25 in Saorstát Eireann and

(b) such brush or broom had been previously used by the said importer or by his family or household, and

(c) such brush or broom is being imported for use in Saorstát Eireann by such importer or his family or household, 30

the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, permit such brush or broom to be imported without payment of the duty imposed by this section.

(4) Whenever the Revenue Commissioners are satisfied that any partially manufactured article chargeable with the duty imposed by this section is imported for further manufacture and subsequent exportation, they may, subject to compliance with such conditions as they may think fit to impose, permit such article to be imported without payment of such duty or repay 40 on such exportation any such duty paid on such article on importation.

(5) The provisions of section 8 of the Finance Act, 1919, shall apply to the duty imposed by this section with the substitution of the expression "Saorstát Eireann" for the expression "Great 45 Britain and Ireland" and as though the articles chargeable with the said duty were included in the Second Schedule to that Act in the list of goods to which two-thirds of the full rate is made applicable as a preferential rate.

(6) The duty imposed by section 18 of the Finance Act, 1925 50 (No. 28 of 1925), shall not be chargeable or leviable on any article chargeable with the duty imposed by this section.

Duty on certain woven tissues.

9.—(1) In lieu of the duty imposed by section 1 of the Finance (Customs and Stamp Duties) Act, 1929 (No. 5 of 1929), a customs duty of an amount equal to forty-five per cent. of the 55 value of the goods shall be charged, levied, and paid on all woven tissues made wholly or partly of wool or worsted (other than blanketing and floor coverings) which are imported into Saorstát Eireann on or after the 26th day of April 1932 and are so imported in the piece and are of the width of twelve inches or 60 more and of the weight of seven ounces or more per square yard and are of a value exceeding two shillings per square yard.

(2) A customs duty of an amount equal to thirty per cent. of the value of the goods shall be charged, levied, and paid on all woven tissues made wholly or partly of wool or worsted (other 65

than blanketing, and floor coverings) which are imported into Saorstát Eireann on or after the 26th day of April 1932 and are so imported in the piece and are of the width of twelve inches or more and of the weight of seven ounces or more per square yard and are of a value not exceeding two shillings per square yard.

(3) The provisions of Section 8 of the Finance Act, 1919, shall apply to the duty imposed by this section with the substitution of the expression "Saorstát Eireann" for the expression "Great Britain and Ireland" and as though the articles chargeable with the said duty were included in the Second Schedule to that Act in the list of goods to which two-thirds of the full rate is made applicable as a preferential rate.

(4) Whenever the Revenue Commissioners are satisfied that any woven tissue which, but for this sub-section, would be chargeable with the duty imposed by this section is of the nature of blanketing or felt and is suitable and intended solely for use in the manufacture of saddlery or harness or for use by printers for the purpose of their printing business or for use as ironing cloths by laundrymen or tailors, or 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 duty imposed by this section.

(5) Whenever the Revenue Commissioners are satisfied that any woven tissue which, but for this sub-section, would be chargeable with the duty imposed by this section is imported for use by the importer in the manufacture by him in Saorstát Eireann of personal clothing or wearing apparel for exportation 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 duty imposed by this section.

(6) Whenever it is shown to the satisfaction of the Revenue Commissioners that any woven tissue imported into Saorstát Eireann and chargeable with the duty imposed by this section 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.

10.—(1) A duty of customs at the rate of one shilling the hundredweight shall be charged, levied and paid on all maize meal (including crushed maize, broken maize, kibbled maize, granulated maize, flaked maize, and rolled maize) and all goods which, in the opinion of the Revenue Commissioners, are mainly composed of or made from maize meal, crushed maize, broken maize, kibbled maize, granulated maize, flaked maize, or rolled maize imported into Saorstát Eireann on or after the 30th day of April, 1932.

Duty on  
maize meal.

(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 Eireann" for the expression "Great Britain and Ireland" and as though the Second Schedule to that Act contained a list of goods which were, by way of preferential rate, to be admitted free of duty and the goods chargeable with the duty imposed by this section were included in that list.

11.—(1) In lieu of the duties now chargeable under section 18 of the Finance Act, 1925 (No. 28 of 1925), a duty of customs of an amount equal to seventy-five per cent. of the value of the article shall be charged, levied, and paid on every of the following articles imported into Saorstát Eireann on or after the 3rd day of May, 1932, that is to say:—

Duty on  
bedsteads and  
furniture.

(a) all bedsteads of whatever material made,

(b) all component parts of bedsteads (other than spiral or helical metal springs intended for use in mattresses):

(c) all furniture (other than bedsteads, brushes, and brooms and other than mattresses chargeable with duty as component parts of bedsteads) made wholly or partly of wood and whether completely or partially manufactured; 5

(d) all component parts of furniture (other than bedsteads, brushes, and brooms and such mattresses as aforesaid) which parts are themselves made wholly or partly of wood.

(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 Eireann" for the expression "Great Britain and Ireland" and as though the articles chargeable with the said duty were included in the Second Schedule to that Act in the list of goods to which two-thirds of the full rate is made applicable as a preferential rate. 10 15

(3) Whenever the Revenue Commissioners are satisfied—

(a) that any article of furniture is imported for use exclusively in a stage play or other dramatic or musical representation or performance, or 20

(b) that any partially manufactured article of furniture is imported for further manufacture and subsequent exportation, or

(c) in respect of any article of furniture (other than a bedstead) or any component part of an article of furniture (other than a bedstead), that the quantity of wood contained in such article or component part forms only an inconsiderable part of the whole of such article or component part, 25

they may, subject to compliance with such conditions as they may think fit to impose, permit such article or component part to be imported without payment of the duty imposed by this section. 30

(4) Where the Revenue Commissioners are satisfied, in respect of any furniture which is being imported, that—

(a) the importer thereof resides or intends to reside permanently in Saorstát Eireann, and 35

(b) such furniture had been previously used by the importer or by his family or household, and

(c) such furniture is being imported for the use in Saorstát Eireann of the importer or his family or household, 40

the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, permit such furniture to be imported without payment of the duty imposed by this section.

(5) 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 imposed by this section has been duly paid, has been used as a component part in the manufacture or assembly in Saorstát Eireann of any finished bedstead 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. 45 50

Duty on  
sugar  
confectionery.

12.—(1) In lieu of the duties chargeable under sub-section (1) of section 7 of the Finance Act, 1931 (No. 31 of 1931), there shall be charged, levied, and paid on all sugar confectionery (except fruit in syrup imported in sealed tins or cans and not liable to duty as fruit and except sugar candy) imported into Saorstát Eireann on or after the 3rd day of May, 1932, a duty of customs at the rate of one shilling and sixpence 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. 55 60

(2) The provision of section 8 of the Finance Act, 1919, shall apply to the duty imposed by this section with the substitution 65

of the expression " Saorstát Eireann " for the expression " Great Britain and Ireland " and as though the articles chargeable with the said duty were included in the Second Schedule to that Act in the list of goods to which two-thirds of the full rate is made applicable as a preferential rate.

(3) Notwithstanding anything contained in this section, sugar candy imported into Saorstát Eireann shall continue to be chargeable with duty under sub-section (1) of section 7 of the Finance Act, 1931 (No. 31 of 1931), and fruit in syrup imported into Saorstát Eireann in sealed cans or tins and not liable to duty as fruit shall continue to be chargeable with duty under sub-section (2) of the said section 7.

(4) 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 includes sweetmeats, jams, marmalades, and jellies not containing cocoa, and also includes peels and fruits candied, crystallised, or otherwise preserved with sugar or other sweetening matter and not containing cocoa, but does not include ginger preserved in syrup imported in wooden barrels or casks of a capacity of not less than one hundred-weight.

25 **13.**—(1) In lieu of the duties of customs chargeable under section 9 of the Finance Act, 1931 (No. 31 of 1931), there shall be charged, levied, and paid on all preparations made from or containing cocoa in any form (save as is hereinafter otherwise provided) imported into Saorstát Eireann on or after the 3rd day of May 1932 a duty of customs at the rate of three shillings 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.

Duty on  
cocoa  
preparations.

(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 Eireann " for the expression " Great Britain and Ireland " and as though the goods chargeable with the said duty were included in the Second Schedule to that Act in the list of goods to which two-thirds of the full rate is made applicable as a preferential rate.

(3) As from the 3rd day of May, 1932, there shall be allowed on due exportation or due shipment for use as ship's stores of any goods in the manufacture or preparation of which in Saorstát Eireann 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 such goods.

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

(5) This section shall not apply to cocoa powder imported into Saorstát Eireann before the 3rd day of November, 1932, and accordingly cocoa powder so imported shall continue to be chargeable with duty and entitled to drawback under section 9 of the Finance Act, 1931 (No. 31 of 1931), as if this section had not been enacted.

55 **14.**—(1) The duty imposed by section 11 of the Finance Act, 1928 (No. 11 of 1928), as amended by subsequent enactments shall be charged, levied, and paid on all articles mentioned in the Third Schedule to this Act imported into Saorstát Eireann on or

Alteration of  
rates of motor  
car duty.

after the 6th day of May, 1932, at the several rates mentioned in the said Schedule in lieu of the rate mentioned in the said section 11.

(2) The provisions of section 8 of the Finance Act, 1919, shall not apply to the duty chargeable by virtue of this section on the articles mentioned in paragraph 2 of the Third Schedule to this Act but shall apply to the duty chargeable by virtue of this section on the articles mentioned in paragraphs 1, 3 and 4, respectively of the said Schedule with the substitution of the expression "Saorstát Eirean" for the expression "Great Britain and Ireland" and as though the articles mentioned in the said paragraphs 1, 3 and 4 respectively were included in the Second Schedule to that Act in the list of goods to which two-thirds of the full rate is made applicable as a preferential rate.

(3) Without prejudice to the liability (if any) to duty under section 11 of the Finance Act, 1928 (No. 11 of 1928), duty shall not be chargeable by virtue of this section on any article which is reimported into Saorstát Eireann after exportation therefrom if it is shown to the satisfaction of the Revenue Commissioners either

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

(b) that the article had been first imported prior to the 6th day of May, 1932, or

(c) that the article had been first imported on or after the 6th day of May, 1932, and the duty chargeable by virtue of this section had been duly paid thereon.

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

(5) If it appears to the satisfaction of the Minister for Finance, in consultation with the Minister for Industry and Commerce, that any article or class of articles mentioned in paragraph 4 of the Third Schedule to this Act and chargeable with duty at the rate mentioned in that paragraph is suitable for use in the making of motor car bodies in Saorstát Eireann and is not manufactured in Saorstát Eireann, the Revenue Commissioners may by licence authorise subject to compliance with such conditions as they think fit to impose and shall specify in such licence, the importation of such article or class of articles without payment of duty.

(6) In this section (including the Third Schedule to this Act) the expression "motor car" has the same meaning as it has in Part II of the Finance Act, 1928 (No. 11 of 1928), and the expression "motor car body" includes the driver's seat and the cab or roof thereof but does not include the dashboard or the fittings thereon or the mudguards.

Duty on horse-drawn vehicles.

15.—(1) A duty of customs shall be charged, levied, and paid at the rates mentioned in this sub-section on every of the articles mentioned in this sub-section imported into Saorstát Eireann on or after the 6th day of May 1932, that is to say:—

(a) on all wheeled vehicles which, in the opinion of the Revenue Commissioners, are designed, constructed, and primarily intended to be drawn by an animal or by two or more animals and to be used for the carriage of persons or for the carriage of goods or for the carriage of both persons and goods—an amount equal to seventy-five per cent. of the value of the article or the sum of fifteen pounds, whichever is the greater, and

(b) on all component parts and accessories of any such vehicle as is mentioned in the next preceding paragraph of this sub-section (excluding materials and articles intended for use in the construction or assembling in Saorstát Eireann of any such vehicle)—an amount equal to seventy-five per cent. of the value of the article.

(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 Eireann" for the expression "Great Britain and Ireland" and as though the articles chargeable with the said duty were included in the Second Schedule to that Act in the list of goods to which two-thirds of the full rate is made applicable as a preferential rate.

(3) Any article liable to the duty imposed by this section which is re-imported into Saorstát Eireann after exportation therefrom shall be exempt from the said duty if it is shown to the satisfaction of the Revenue Commissioners either—

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

(b) that the article had been first imported prior to the 6th day of May 1932, or

(c) that the article had been first imported on or after the 6th day of May 1932 and the duty imposed by this section has been duly paid thereon.

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

(5) The Revenue Commissioners may by order exempt from the duty imposed by this section any article liable to the said duty if they are satisfied that, having regard to the small value of the article, it is inexpedient that the said duty should be charged thereon.

(6) The Revenue Commissioners may make regulations providing for the total or partial exemption for a limited period from the duty imposed by this section of vehicles liable to the said duty brought into Saorstát Eireann by persons making only a temporary stay therein.

16.—If any person does any act (whether of commission or omission) which is a contravention of a condition imposed by the Revenue Commissioners under any section of this Act, he shall be guilty of an offence under the Customs Acts and shall for each such offence incur a penalty of fifty pounds and all the articles or goods liable to duty in respect of which such act was done shall be forfeited.

Penalty for contravention of conditions.

17.—The value of any article or goods for the purposes of this Act shall be taken to be the price which an importer would give for such article or goods if such article or goods were delivered, freight and insurance paid, in bond, at the place of importation, and duty shall be paid on that value as fixed by the Revenue Commissioners.

Computation of value of articles or goods.

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

Care and management of duties.

19.—(1) This Act may be cited as the Finance (Customs Duties) (No. 2) Act, 1932.

Short title and construction.

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

## FIRST SCHEDULE.

### ARTICLES LIABLE TO DUTY AS AGRICULTURAL MACHINERY.

1. Machines of all descriptions (other than machines driven by an internal combustion engine incorporated in the machine) for use in cutting turnips, mangolds or other roots, but excluding machines for use in the combined process of cleaning and cutting roots.

2. Agricultural machinery (other than machinery designed and constructed for operation or haulage in operation by mechanical power) of any of the following descriptions, that is to say—

grass mowers (except lawn mowers), with or without reaping attachments,	5
wheel rakes,	
tumbler rakes,	
swathe turners,	
hay tedders (excluding hay kickers),	
hay collectors (not exceeding 15 ft. in width);	10
hay carts or bogeys,	
horse drawn agricultural sprayers (excluding powder sprayers),	
chaff cutters,	
oil cake breakers,	15
ploughs,	
spring tooth harrows and zig-zag harrows,	
one-wheeled horse drawn grubbers and hoes,	
corn drills,	
disc drill-cleaners,	20
beet lifters, excluding combined beet lifters and toppers,	
single and double turnip and mangold seed sowing machines,	
grass and clover seed barrows,	
horse drawn land rollers,	25
potato diggers,	
manure distributors, excluding combined ridgers and distributors.	

3. Component parts of any of the machines or machinery mentioned in either of the foregoing paragraphs of this Schedule, 30 but excluding the following component parts, that is to say—

(a) tines and helpers for spring tooth harrows,	
tines for swathe turners,	
coil springs,	
chains,	35
steel fingers for grass mowers,	
brass nozzles and rubber tubes for agricultural sprayers,	
spiral steel tubes,	
steel discs;	
(b) castings not machined;	40
(c) steel bars and iron tubes which require a process of machining before being capable of use as parts of agricultural machinery;	
(d) any article which does not exceed five shillings in value.	

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SECOND SCHEDULE.

45

1. Thirty-seven and one-half per cent. on the value of the article on the following articles, that is to say—

- (a) all boots, shoes, slippers, goloshes, sandals, and clogs of which the upper is wholly or mainly made of leather and skin or either of them, but excluding boots, shoes, 50 slippers, goloshes, sandals, and clogs intended for wear by infants or young children; and
- (b) all shaped soles (whether complete or in parts), shaped heels (whether complete or in parts) and shaped uppers wholly or mainly made of leather and skin or 55 either of them, but excluding soles, heels, and uppers intended for wear by infants or young children.

2. Twenty-two and one-half per cent. on the value of the article on the following articles, that is to say—
- (a) all boots, shoes, slippers, goloshes, sandals, and clogs of which the upper is neither wholly nor mainly made of leather and skin or either of them, but excluding boots, shoes, slippers, goloshes, sandals, and clogs intended for wear by infants or young children, and
- (b) all shaped soles (whether complete or in parts), shaped heels (whether complete or in parts), and shaped uppers which are neither wholly nor mainly made of leather and skin or either of them, but excluding soles, heels, and uppers intended for wear by infants or young children.
3. Twenty-two and one-half per cent. on the value of the article on the following articles, that is to say—
- all boots, shoes, slippers, goloshes, sandals, and clogs intended for wear by young children and of any size from 7 to 1 (inclusive).
4. Fifteen per cent. on the value of the article (being the rate chargeable under section 19 of the Finance Act, 1924) on the following articles, that is to say—
- all boots, shoes, slippers, goloshes, sandals, clogs, shaped soles (whether complete or in parts), shaped heels (whether complete or in parts), and shaped uppers not included in any of the foregoing paragraphs of this Schedule.

### THIRD SCHEDULE.

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1. Seventy-five per cent. of the value of the article or the sum of sixty pounds, whichever is the greater, on the following articles, that is to say—
- Every motor car body (whether imported separately or imported as part of a motor car or along with the chassis to which it is intended to be attached) which, in the opinion of the Revenue Commissioners, is designed and constructed primarily for the carriage of persons or for the carriage of goods or for the carriage of both persons and goods, but excluding any motor car body chargeable with duty under paragraph 3 of this Schedule and any motor car body which, in the opinion of the Revenue Commissioners, is designed and constructed for the carriage of more than six persons exclusive of the driver (whether with or without goods) and has before importation been used outside Saorstát Eireann for the carriage of passengers for reward.
2. One hundred and fifty per cent. of the value of the article on the following articles, that is to say—
- Every motor car body (whether imported separately or imported as part of a motor car or along with the chassis to which it is intended to be attached) which, in the opinion of the Revenue Commissioners, is designed and constructed for the carriage of more than six persons exclusive of the driver (whether with or without goods) and has before importation been used outside Saorstát Eireann for the carriage of passengers for reward.
3. Seventy-five per cent. of the value of the article or the sum of thirty-seven pounds ten shillings, whichever is the greater, on the following articles, that is to say:—

Every motor car body imported as part of a complete car and so imported for sale by a trader in motor cars, where the value of the chassis of such motor car does not exceed the sum of one hundred and twenty pounds and such motor car is imported before the 7th day of August, 1932, and is, in the opinion of the Revenue Commissioners, at importation a new motor car constructed, designed and intended for the carriage of persons otherwise than for reward. 5

4. Seventy-five per cent. of the value of the article on the following articles, that is to say— 10

All component parts and accessories of motor car bodies which, in the opinion of the Revenue Commissioners, constitute at importation an assembly or partial assembly of such parts or accessories.



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BILLE AIRGID (DIUITETHE CUSTUM)  
(UIMH. 2), 1932.

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FINANCE (CUSTOMS DUTIES) (NO. 2),  
BILL, 1932.

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BILLE

*(mar do leasúidh i gCoiste  
dá ngairmtear*

Acht chun diúitithe áirithe custum d'éileamh agus do ghearradh agus chun tuille forálacha i dtaobh airgid do dhéanamh.

*An tAire Airgid do thug isteach.*

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*Do hordúidh, ag Dáil Éireann, do chlóbhuála,  
17adh Meitheamh, 1932.*

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BILL

*(as amended in Committee)  
entitled*

An Act to charge and impose certain duties of customs and to make further provisions in connection with Finance.

*Introduced by the Minister for Finance.*

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