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IN.

BILLE AIRGID (DIUITETHE CUSTUM), 1932.
FINANCE (CUSTOMS DUTIES) BILL, 1932.

Mar do tugadh isteach.
As introduced.

ARRANGEMENT OF SECTIONS.

Section.

1. Definition.
2. Price Certificates.
3. Duty on bacon.
4. Care and management of duty.
5. Short title and construction.
Schedule.

[No. 4 of 1932.]

SAORSTÁT EIREANN

BILLE AIRGID (DIUITETHE CUSTUM), 1932.

FINANCE (CUSTOMS DUTIES) BILL, 1932.

BILL

entitled

AN ACT TO CHARGE AND IMPOSE A CUSTOMS DUTY AND TO MAKE FURTHER PROVISIONS IN CONNECTION WITH FINANCE.

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

Definition.

1.—In this Act the word "bacon" includes the whole or any part of a pig's carcase which has been cured or partially cured or has been chilled or frozen, but does not include the head, feet, or offals of a pig.

Price certificates.

2.—(1) The Minister for Agriculture may from time to time make a certificate (in this Act referred to as a price certificate) certifying in relation to any country the average price (exclusive of any import duty for the time being payable thereon) in the London and Liverpool markets during such period previous to the making of such certificate as the said Minister shall select, of bacon of first grade the produce of such country and whenever any such certificate is made in relation to any country then the price so certified in relation to such country in such certificate shall, in respect of the period during which such certificate is in force in relation to such country, be for the purposes of this Act and the Schedule hereto the certified price of bacon the produce of such country.

(2) The following provisions shall have effect in relation to every price certificate, that is to say:—

(*a*) the first such price certificate shall come into force on the date on which it is made;

(*b*) every subsequent price certificate shall come into force on the fourth day following the making thereof;

(*c*) every price certificate so far as it relates to any particular country shall continue in force until whichever of the following events first happens, that is to say:—

(i) the revocation of such price certificate so far as it relates to that particular country,

(ii) the coming into force of a new price certificate in relation to that country;

(*d*) a price certificate may relate to any one or more countries.

(3) The Minister for Agriculture may by order revoke a price certificate either wholly or in so far only as it relates to one or more specified countries.

(4) The prices required for the purposes of a price certificate shall be ascertained by the Minister for Agriculture by reference to such information as may be available to him and as in his opinion fairly represents the said prices.

(5) Every price certificate made by the Minister for Agriculture under the Customs Duties (Bacon) (Provisional Imposition) Order, 1931, shall for the purposes of this Act be deemed to have been made under this section and this Act shall be construed and have effect accordingly.

Duty on bacon.

3.—(1) Subject to the provisions of this section, there shall be charged, levied, and paid on all bacon imported into Saorstát Eireann on or after the 31st day of December, 1931, and on all bacon imported into Saorstát Eireann before the 31st day of December, 1931, and landed in Saorstát Eireann on or after that date the following customs duties, that is to say:—

(*a*) where at the time of the importation of bacon the produce of a particular country or (in the case of bacon imported before and landed on or after the 31st December, 1931) at the time of landing of such bacon there is a certified price for bacon the produce of such country, a customs duty on all bacon the produce of such country so imported or landed at the rate specified in the Schedule to this Act in relation to such price;

(*b*) where at the time of importation of bacon the produce of a particular country or (in the case of bacon imported before and landed on or after the 31st day of December, 1931) at the time of landing of such bacon there is no certified price for bacon the produce of such country, a customs duty on all bacon the produce of such country so imported or landed at the rate of fifty shillings per hundred-weight.

(2) The duty imposed by this section shall not be charged or levied on any bacon which is shown to the satisfaction of the Revenue Commissioners to have been consigned from a country within the British Commonwealth of Nations and produced entirely in a country or countries within the British Commonwealth of Nations.

Care and management of duty.

4.—The duty imposed by this Act is hereby placed under the care and management of the Revenue Commissioners.

Short title and construction.

5.—(1) This Act may be cited as the Finance (Customs Duties) Act, 1932.

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

SCHEDULE.

	Rate of duty per cwt.
	s.
Where the certified price of bacon does not exceed 30/- per cwt.	50/-
Where the certified price of bacon exceeds 30/- per cwt. but does not exceed 35/- per cwt.	45/-
35/- „ „ „ „ „ „ 40/- „ „	40/-
40/- „ „ „ „ „ „ 45/- „ „	35/-
45/- „ „ „ „ „ „ 50/- „ „	30/-
50/- „ „ „ „ „ „ 55/- „ „	25/-
55/- „ „ „ „ „ „ 60/- „ „	20/-
60/- „ „ „ „ „ „ 65/- „ „	15/-
65/- „ „ „ „ „ „ 70/- „ „	10/-
70/- „ „ „ „ „ „ 75/- „ „	5/-
75/- „ „	No duty.

Saorstát Eireann.

BILLE AIRGID (DIUITETHE CUSTUM), 1932.

BILLE

(mar do tugadh isteach)
dá ngairmtear

Acht chun diúité custum d'éileamh agus do ghearradh agus chun tuilleadh forálacha i dtaobh Airgid do dhéanamh.

An tAire Airgid do thug isteach.

Do horduíodh, ag Dáil Eireann, *do chló-bhuala,* 20*adh Abrán,* 1932.

BAILE ATHA CLIATH:
FOILLSITHE AG OIFIG AN tSOLATHAIR.

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

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Saorstát Eireann.

FINANCE (CUSTOMS DUTIES) BILL, 1932.

BILL

(as introduced)
entitled

An Act to charge and impose a customs duty and to make further provisions in connection with Finance.

Introduced by the Minister for Finance.

Ordered, by Dáil Eireann, *to be printed,* 20*th April,* 1932.

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