# SAORSTÁT EIREANN.

**BILLE AIRGID, 1933.**
**FINANCE BILL, 1933.**

*Mar do leasuíodh ar Thuarasgabháil.*
*As amended on Report.*

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# SAORSTÁT EIREANN.

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**BILLE AIRGID, 1933.**
**FINANCE BILL, 1933.**

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# BILL

*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.

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

## PART I.

INCOME TAX AND SUR-TAX.

**Income tax and sur-tax for the year 1933-34.**

**1.**—(1) Income tax shall be charged for the year beginning on the 6th day of April, 1933, at the rate of five shillings in the pound.

(2) Sur-tax for the year beginning on the 6th day of April, 1933, shall be charged in respect of the income of any individual the total of which from all sources exceeds one thousand five hundred pounds and shall be so charged at the same rates as those at which it was charged for the year beginning on the 6th day of April, 1932.

(3) The several statutory and other provisions which were in force during the year beginning on the 6th day of April, 1932, in relation to income tax and sur-tax shall, subject to the provisions 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, 1933.

**Further relief in respect of certain double residents.**

**2.**—Where the Revenue Commissioners are satisfied in respect of any person—

(*a*) that such person is entitled under article 2 of the Agreement set out in the First Schedule to the Finance Act, 1928 (No. 11 of 1928), to be allowed relief from double taxation for any particular year, and

(*b*) that the principal place of abode of such person for the said year was situate in Great Britain or Northern Ireland, and

(*c*) that such person did not in the said year spend in the aggregate more than six months in Saorstát Eireann, and

(*d*) that the total amount of income tax and sur-tax (including British as well as Saorstát Eireann income

tax and sur-tax) payable by such person for the said year after deduction of all such relief from double taxation as aforesaid exceeds the total amount of British income tax and sur-tax which would have been payable by such person for the said year if he had not been resident in Saorstát Eireann for that year, the Revenue Commissioners may grant to such person such further relief from Saorstát Eireann income tax and sur-tax as in their opinion is just, but not exceeding the amount by which the total amount of income tax and sur-tax (including British as well as Saorstát Eireann income tax and sur-tax) mentioned in the foregoing paragraph (*d*) of this section exceeds the total amount of British income tax and sur-tax mentioned in that paragraph.

Relief in the case of statutory deductions from remuneration.

**3.**—If an Act is passed (whether before or after the passing of this Act) by the Oireachtas in the financial year beginning on the 1st day of April, 1933, authorising the making of particular deductions from particular moneys earned by and payable to any particular class or classes of persons during the said financial year, such Act shall, for the purpose of computing an assessment under Schedule E of the Income Tax Act, 1918, on any member of such particular class or any of such particular classes, be deemed to have been in operation in respect of the financial year beginning on the 1st day of April, 1932.

## PART II.

### Customs and Excise.

Imposition of duties in the First Schedule.

**4.**—(1) There shall be charged, levied, and paid on every of the articles mentioned in the second column of the First Schedule to this Act imported into Saorstát Eireann on or after the 11th day of May, 1933, a customs duty at the rate stated in the third column of the said Schedule opposite the mention of the article in the said second column.

(2) The provisions of section 8 of the Finance Act, 1919 shall apply to the duty imposed by this section on any article with the substitution of the expression "Saorstát Eireann" for the expression "Great Britain and Ireland" and as though the Second Schedule to the said Finance Act, 1919, contained a list of goods to which the rate of such duty stated in the fourth column of the First Schedule to this Act is made applicable as a preferential rate and the article chargeable with the said duty were included in that list.

(3) Where a percentage is stated in the third or the fourth column of the First Schedule to this Act opposite the mention of any article in the second column of that Schedule, such statement shall be construed as meaning a rate of duty equal to that percentage of the value of such article.

(4) The provisions (if any) set forth in the fifth column of the First Schedule to this Act opposite the mention in the second column of the said Schedule of any article shall apply and have effect in relation to the duty imposed by this section on such article.

(5) Where an article could be regarded as chargeable with two or more of the duties imposed by this section such article shall be deemed to be liable only to that one of those duties in respect of which the greatest amount of duty would be payable, and such article shall accordingly be chargeable only with such duty.

Imposition of duties in the Second Schedule.

**5.**—(1) There shall be charged, levied, and paid on every of the articles mentioned in the second column of the Second

Schedule to this Act imported into Saorstát Eireann on or after the 3rd day of June, 1933, a customs duty at the rate stated in the third column of the said Schedule opposite the mention of the article in the said second column.

(2) The provisions of section 8 of the Finance Act, 1919, shall apply to the duty imposed by this section on any article with the substitution of the expression " Saorstát Eireann " for the expression " Great Britain and Ireland " and as though the Second Schedule to the said Finance Act, 1919, contained a list of goods to which the rate of such duty stated in the fourth column of the Second Schedule to this Act is made applicable as a preferential rate and the article chargeable with the said duty were included in that list.

(3) Where a percentage is stated in the third or the fourth column of the Second Schedule to this Act opposite the mention of any article in the second column of that Schedule, such statement shall be construed as meaning a rate of duty equal to that percentage of the value of such article.

(4) The provisions (if any) set forth in the fifth column of the Second Schedule to this Act opposite the mention in the second column of the said Schedule of any article shall apply and have effect in relation to the duty imposed by this section on such article.

(5) Where an article could be regarded as chargeable with two or more of the duties imposed by this section such article shall be deemed to be liable only to that one of those duties in respect of which the greatest amount of duty would be payable, and such article shall accordingly be chargeable only with such duty.

Duty on Fruit.

**6.**—(1) There shall be charged, levied, and paid on all raw fruit of any of the several descriptions mentioned in the second column of the Third Schedule to this Act and all fruit of any of the said several descriptions preserved in water without the addition of sugar or other sweetening matter imported into Saorstát Eireann on or after the 11th day of May, 1933, a customs duty at the rate mentioned in the third column of the said Schedule opposite the mention in the second column of the said Schedule of such description of fruit.

(2) There shall be charged, levied, and paid on all pulp or juice which is wholly or partly derived or prepared from fruit of any description (omitting references to time of importation) mentioned in the second column of the Third Schedule to this Act and is imported into Saorstát Eireann on or after the 11th day of May, 1933, a customs duty at the rate of one penny the pound.

(3) Whenever it is shown to the satisfaction of the Revenue Commissioners 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 otherwise than for the purpose of manufacture, a drawback equal to the amount of the duty so paid shall be allowed on such article or on any goods in the manufacture or preparation of which such article is shown to have been used if such article or such goods (as the case may be) is or are exported as merchandise or shipped for use as stores or deposited in a bonded warehouse for shipment as stores.

(4) Section 6 of the Customs and Inland Revenue Act, 1879, shall not apply to any article chargeable with the duty imposed by this section.

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

(*a*) that such article had not been imported prior to its exportation, or

(*b*) that such article had been imported prior to its exportation and was not, at the time of such importation, liable to any duty of customs, or

(*c*) that such article had been imported prior to its exportation and that all duties of customs to which it was liable on such importation had been duly paid and either no drawback of duty had been allowed on such exportation or all drawback so allowed had been repaid to the Revenue Commissioners.

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

(7) Whenever the Minister for Finance, after consultation with the Minister for Agriculture, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty imposed by this section any articles chargeable with such duty either, as the Revenue Commissioners shall think proper, without limit as to time or quantity or either of them, or within a specified time or in a specified quantity.

Duty on mineral hydrocarbon heavy oil.

**7.**—(1) In lieu of the duty imposed by section 23 of the Finance Act, 1932 (No. 20 of 1932) on mineral hydrocarbon white oil, 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 mineral hydrocarbon heavy oil imported into Saorstát Eireann on or after the 11th day of May, 1933.

(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 mineral hydrocarbon heavy oil as defined in this section 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) Where any imported manufactured or prepared goods contain, as a part or ingredient thereof, any mineral hydrocarbon heavy oil and such goods are, in the opinion of the Revenue Commissioners, substantially mixtures or blends of mineral hydrocarbon heavy oils or are suitable or intended for use as a substitute for mineral hydrocarbon heavy oil or for use for the subsequent recovery of any such oil, section 7 of the Finance Act, 1901, shall not apply in respect of the mineral hydrocarbon heavy oil contained in such goods, and duty shall be charged on such goods in accordance with the Customs Tariff Act, 1876.

(4) Where any imported manufactured or prepared goods contain, as a part or ingredient thereof, any mineral hydrocarbon heavy oil and such goods are, in the opinion of the Revenue Commissioners, not substantially mixtures or blends of mineral hydrocarbon heavy oils and are not suitable or intended for use as a substitute for mineral hydrocarbon heavy oil or for use for the subsequent recovery of such oil, neither the Customs Tariff Act, 1876, nor section 7 of the Finance Act, 1901, shall apply in respect of the mineral hydrocarbon heavy oil contained in such goods.

(5) Whenever it is shown to the satisfaction of the Revenue Commissioners 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 otherwise than for a purpose of manufacture, a drawback equal to the amount of the duty so paid shall be allowed on such article or on any goods in the manufacture or preparation of which such article is shown to have been used if such article or such goods (as the case may be) is or are exported as merchandise, or shipped for use as stores, or deposited in a bonded warehouse for shipment as stores.

(6) For the purposes of this resolution, the expression "mineral hydrocarbon heavy oil" means mineral hydrocarbon oil of a specific gravity not less than .835 and not more than .950, the flash point of which, as determined by the Pensky-Martens apparatus, is not lower than 285° Fahrenheit and not higher than 410° Fahrenheit, and the viscosity of which, as determined by the Redwood No. 1 Viscometer at 70° Fahrenheit, is not less than 100 seconds and not more than 1,000 seconds, and which is artificially coloured or, if not artificially coloured, is (when tested in the Lovibond Tintometer) of a colour as pale as or paler than the combination of Lovibond Slides 5.6 red and 35.5 yellow.

Duty on daily newspapers.

**8.**—(1) There shall be charged, levied, and paid a customs duty (in addition to any other customs duty which may be chargeable) at the rate of two-fifths of one penny per copy on all daily newspapers imported into Saorstát Eireann on or after the 29th day of May, 1933.

(2) The following provisions shall have effect as on and from the 29th day of May, 1933, in relation to the duty imposed by this section, that is to say:—

(*a*) the said duty shall not be charged or levied on copies of newspapers imported singly through the post;

(*b*) where it is shown to the satisfaction of the Revenue Commissioners that any copies of a newspaper on which the said duty has been paid have not been used in Saorstát Eireann and have been exported and returned to the publishers thereof by the importer thereof and that credit has been allowed by such publisher to such importer in respect of such copies, the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, repay the said duty so paid on such copies, but subject to the limitation that such repayment shall be at the rate of two-fifths of one penny per copy notwithstanding that the said duty so paid may have been of a greater amount, and subject to the limitation that such repayment of duty shall not be payable on less than thirty dozen copies (not necessarily of the same newspaper or the same date) returned at the one time.

(*c*) whenever and so long as the Revenue Commissioners are satisfied that the average daily circulation in Saorstát Eireann of any newspaper does not exceed one thousand copies, the said duty shall not be charged on any copies of such newspaper.

Duty on matches.

**9.**—In lieu of the customs duty imposed by section 11 of the Finance Act, 1927 (No. 18 of 1927), and the customs duty imposed by the Finance Act, 1932 (No. 20 of 1932), and mentioned at Reference Number 4 in the Second Schedule to that Act, there shall be charged, levied, and paid on all matches imported into Saorstát Eireann on or after the 24th day of May, 1933 a customs duty at the following rates, that is to say:—

(*a*) on all wooden matches; boxes or other containers—

| | £ s. d. |
|---|---|
| Containing not more than 10 matches. | |
| Per 1,000 containers ... ... ... | 6 8 |

| | £ | s. | d. |
|---|---|---|---|
| Containing more than 10 but not more than 20 matches. Per 1,000 containers ... | | 13 | 4 |
| Containing more than 20 but not more than 50 matches. Per gross (144) containers ... | | 4 | 9 |
| Containing more than 50 but not more than 75 matches. Per gross (144) containers ... | | 7 | 1 |
| For every additional 25 or part of 25 matches over 75. Per gross (144) containers | | 1 | 8 |
| (*b*) on all other matches; boxes or other containers— | | | |
| Containing not more than 20 matches. Per 1,000 containers ... ... ... ... | 1 | 6 | 8 |
| Containing more than 20 but not more than 50 matches. Per gross (144) containers ... | | 9 | 6 |
| Containing more than 50 but not more than 75 matches. Per gross (144) containers ... | | 14 | 2 |
| For every additional 25 or part of 25 matches over 75. Per gross (144) containers | | 3 | 4 |

Duty on mops.

**10.**—(1) The duty imposed by section 8 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), as amended by the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), shall be charged, levied, and paid on all mops and component parts (other than component parts made wholly of metal) of mops imported into Saorstát Eireann on or after the 11th day of May, 1933, in addition to the articles on which the said duty is chargeable and leviable by virtue of the said section 8 as so amended.

(2) Sub-section (2) of section 8 of the said Finance (Customs Duties) (No. 2) Act, 1932, shall apply and have effect as if the expression " brushes, brooms, or mops " were substituted therein for the expression " brushes or brooms " wherever that expression occurs.

(3) Sub-section (3) of section 8 of the said Finance (Customs Duties) (No. 2) Act, 1932, shall apply and have effect as if the expression " brush, broom, or mop " were substituted therein for the expression " brush or broom " wherever that expression occurs.

(4) Sub-sections (4), (5) and (6) of section 8 of the said Finance (Customs Duties) (No. 2) Act, 1932, shall apply to the duty imposed by that section when charged on an article made liable thereto by this section.

Alteration of rates of duty on certain personal clothing and wearing apparel.

**11.**—(1) The customs duties imposed by section 7 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), shall be charged, levied, and paid on the following articles imported into Saorstát Eireann on or after the 11th day of May, 1933, at the respective rates hereinafter mentioned in lieu of the rates mentioned in the said section 7, that is to say:—

(*a*) on all articles of the nature of coats, wraps, costumes, or dresses made wholly or mainly from woven tissues wholly or partly of wool or worsted and suitable for wear by women or girls and on all component parts and accessories of such articles—at the rate of an amount equal to sixty per cent. of the value of the article;

(*b*) on all soft felt hats suitable for wear by men or boys—at the rate of an amount equal to thirty-seven and one-half per cent. of the value of the article.

(2) Section 7 (except sub-section (1) thereof) of the Finance (Customs Duties) (No. 2) Act, 1932, as amended by subsequent Acts shall apply to the duty imposed by that section when charged at rates fixed by this section in like manner as it applies to the said duty when charged at rates fixed by the said section 7.

Exemption of battery plates from duty.

**12.** Neither the duty imposed by section 8 of the Finance Act, 1926, (No. 35 of 1926), as amended by subsequent enactments nor the duty imposed by section 11 of the Finance Act, 1928 (No. 11 of 1928), as amended by subsequent enactments shall be charged or levied on articles which are, in the opinion of the Revenue Commissioners, battery plates.

Alteration of duty on tomatoes.

**13.**—The duty on tomatoes imposed by the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932) and mentioned at Reference Number 9 in the Second Schedule to that Act shall be charged, levied, and paid only on tomatoes imported into Saorstát Eireann on or after the 24th day of June, 1933, or any subsequent 24th day of June and on or before the next following 31st day of October and shall not be charged or levied on tomatoes imported into Saorstát Eireann at any other time.

Importation of trophies free of duty.

**14.**—Where the Revenue Commissioners are satisfied, in respect of any dutiable article imported into Saorstát Eireann before or after the passing of this Act, that such article is a cup, bowl, shield, or other similar trophy which was won by the importer thereof in a contest, competition, or exhibition outside Saorstát Eireann, the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, allow such trophy to be imported without payment of any duty of customs or repay any such duty paid on the importation of such trophy.

Exemption of articles imported under the Agricultural Produce (Cereals) Act, 1933.

**15.**—Whenever an article chargeable with a duty of customs imposed by this Act or an Act passed or order made before the passing of this Act is or has been imported into Saorstát Eireann under and in accordance with a licence in that behalf granted (whether before or after the passing of this Act) by the Minister for Industry and Commerce under section 92 of the Agricultural Produce (Cereals) Act, 1933 (No. 7 of 1933), the Revenue Commissioners shall, 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 any such duty paid on such importation.

Drawback on exportation of blended tea.

**16.**—(1) Whenever, on the exportation of any tea, it is shown to the satisfaction of the Revenue Commissioners that such tea consists of a blend which was prepared by the exporter from teas in respect of which customs duty was payable on importation and was duly paid, there shall, subject to the provisions of this section and subject to compliance with such conditions as the Revenue Commissioners shall think fit to impose, be allowed a drawback equal to the amount of the said duty so paid.

(2) No drawback shall be allowed on any tea which is exhausted tea within the meaning of the Sale of Food and Drugs Act, 1875, or on any tea mixed with such exhausted tea or with any matter or things other than tea.

(3) If, with intent unduly to obtain any drawback under this section, any person enters or ships or causes to be entered or shipped, or produces or causes to be produced to any officer of customs and excise to be shipped for exportation, any tea in respect of which a drawback is not allowed under this section, or so enters, ships, or produces or causes to be entered, shipped, or produced as being tea any goods which are not tea, he shall be guilty of an offence under the Customs Acts and shall for each such offence incur a penalty of one hundred pounds and the goods in respect of which such offence is committed shall be forfeited.

Excise duty on home-grown tobacco.

**17.**—(1) Sub-section (2) of section 20 of the Finance Act, 1932 (No. 20 of 1932), shall apply only to tobacco which is shown to the satisfaction of the Revenue Commissioners to have been grown before the 1st day of January, 1934.

(2) Excise duty at the rates specified in Part I of the Fourth

Schedule to this Act shall be charged, levied, and paid on all tobacco which—

(*a*) is grown in Saorstát Eireann, and

(*b*) is not shown to the satisfaction of the Revenue Commissioners to have been grown before the 1st day of January, 1934, and

(*c*) is duly delivered from warehouse and consigned to and received by a licensed manufacturer of tobacco who manufactures only tobacco grown in Saorstát Eireann.

(3) Excise duty at the rates specified in Part II of the Fourth Schedule to this Act shall be charged, levied, and paid on all tobacco grown in Saorstát Eireann which is not shown to the satisfaction of the Revenue Commissioners to have been so grown before the 1st day of January, 1934, and is not chargeable with the duty mentioned in the next preceding sub-section of this section.

(4) The excise duties imposed by this section are in lieu of the excise duty chargeable under section 7 of the Finance Act, 1918, as modified by section 9 of the Finance Act, 1919.

(5) Where it is shown to the satisfaction of the Revenue Commissioners that duty imposed by this section has been paid on any tobacco at a rate specified in Part I of the Fourth Schedule to this Act and that the manufacturer who received such tobacco has not received any tobacco grown in Saorstát Eireann on which no duty has been paid, drawback shall, subject to the provisions affecting the allowance of drawback contained in the Schedule to the Finance Act, 1904, be allowed at the rates specified in Part III of the Fourth Schedule to this Act.

(6) Where the Revenue Commissioners are satisfied either that duty imposed by this section has been paid on any tobacco at a rate specified in Part I of the Fourth Schedule to this Act and the manufacturer who receives such tobacco has also received tobacco grown in Saorstát Eireann on which no duty has been paid or that the said duty has been paid on any tobacco at a rate specified in Part II of the Fourth Schedule to this Act, drawback shall, subject to the provisions affecting the allowance of drawback contained in the Schedule to the Finance Act, 1904, be allowed at such rates as the Revenue Commissioners shall determine.

(7) Where—

(*a*) any unmanufactured tobacco grown in Saorstát Eireann and shown to the satisfaction of the Revenue Commissioners to have been grown after the 1st day of January, 1934, is exported, or

(*b*) any tobacco grown in Saorstát Eireann and deposited in a bonded warehouse is shown to the satisfaction of the Revenue Commissioners to have been grown after the 1st day of January, 1934, and to have been manufactured in such warehouse into cavendish or negrohead which would, if delivered from such warehouse, be chargeable with the duty mentioned in this section at a rate specified in Part I of the Fourth Schedule to this Act,

there shall, subject to the provisions of the next following sub-section of this section, be paid in respect of every pound of such tobacco an allowance of twopence to (as the case may be) the exporter or the manufacturer of such tobacco.

(8) No allowance shall be payable under the next preceding sub-section of this section—

(*a*) in respect of any tobacco which, in the opinion of the Revenue Commissioners, is not in a marketable condition or has not been fully cured, nor

(*b*) otherwise than upon production to the officer by whom such allowance is payable of a certificate from the proper officer of customs and excise that the tobacco has been exported or has been manufactured into cavendish or negrohead tobacco in a bonded warehouse, nor

(*c*) after the expiration of two years from the exportation of such tobacco or the deposit of such tobacco in the bonded warehouse, as the case may be.

**Duty on moneylenders' licences.**

**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, 1933, an excise duty at the following rates, that is to say:—

(*a*) on a moneylender's licence expiring on the 31st day of July, 1934—ten pounds;

(*b*) on a moneylender's licence expiring on the 31st day of July in any year, other than the year 1934, and taken out within six months before such expiry—ten pounds;

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

(2) Where two or more individuals carry on business as moneylenders in partnership and such individuals take out moneylender's licences in respect of the premises or all the premises in which they so carry on business in partnership, the Revenue Commissioners shall remit or, if the duty has been paid, repay to such partnership—

(*a*) where such business is so carried on in one premises only, a sum equal to the total duty on all except one of the moneylender's licences so taken out by such individuals in respect of such premises, or

(*b*) where such business is so carried on in two or more premises, a sum equal to the total duty on all moneylender's licences so taken out by such individuals in respect of any such premises in excess of one such licence for each such premises.

(3) 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

(*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.

**Exemptions from entertainments duty.**

**19.**—(1) In this section the expression "entertainments duty" means the excise duty referred to by that name in and chargeable under section 1 of the Finance (New Duties) Act, 1916, as amended by subsequent enactments.

(2) Entertainments duty shall not be charged or levied on any entertainment in respect of which it is proved to the satisfaction of the Revenue Commissioners—

(*a*) that the entertainment is promoted by the Irish Amateur Boxing Association or by a club affiliated to or under the direct control of that association, and that the entertainment consists solely of an exhibition of the sport of boxing at or in connection with which no money is awarded or paid to any of the participants or contestants, whether as a prize, remuneration, or otherwise; or

(*b*) that the entertainment is promoted by the Badminton Union of Ireland or by a club affiliated to or under the direct control of that union, and that the entertainment consists solely of an exhibition of the game of badminton; or

(*c*) that the entertainment is promoted by the Irish Lawn Tennis Association or by a club duly affiliated to or

under the direct control of that association, and that the entertainment consists solely or mainly of an exhibition of the game of lawn tennis which is an international lawn tennis contest; or

(*d*) that the entertainment is promoted by the Irish Amateur Swimming Association or by a club duly affiliated to or under the direct control of that Association, and that the entertainment consists solely of an exhibition of the sport of swimming; or

(*e*) that the entertainment is promoted by the Irish Amateur Rowing Union or by a club duly affiliated to or under the direct control of that union, and that the entertainment consists solely of an exhibition of the sport of rowing.

(3) Where a person who has paid entertainments duty in respect of one or more entertainments held by him after the 1st day of November, 1933, shows to the satisfaction of the Revenue Commissioners—

(*a*) that each such entertainment consisted solely of a race or a number of races between greyhounds released from a box trap in pursuit of a mechanical hare, and

(*b*) that all such entertainments were held in one and the same place, and

(*c*) that such place was not situate in or within twenty miles of any city or town having a population of more than twenty thousand, and

(*d*) that similar entertainments were held in such place by such person before the 1st day of June, 1933,

the Revenue Commissioners shall repay to such person the entertainments duty so paid by him, but subject to the limitation that not more than one hundred pounds shall be so repaid to any one person in any one year beginning on the 1st day of November

Reduction of duty on rectifiers' and compounders' of spirits licences.

**20.**—As on and from the 1st day of October, 1933, the excise duty chargeable under the Finance (1909-10) Act, 1910, on licences to act as a rectifier or compounder of spirits shall be charged, levied, and paid at the rate of five pounds and five shillings on every such licence in lieu of the rate mentioned in the First Schedule to that Act.

Power to refund duty in certain cases.

**21.**—(1) Whenever the Revenue Commissioners are satisfied in respect of any motor car—

(*a*) that such motor car was imported into Saorstát Eireann by a trader in motor cars, and

(*b*) that such motor car was so imported before the 24th day of December, 1932, and

(*c*) that the customs duty chargeable on such motor car on such importation was duly paid, and

(*d*) that such duty was so paid at a rate which was higher than the rate at which customs duty would have been chargeable on such motor car at importation if the importation of such motor car had taken place on or after the 24th day of December, 1932, and

(*e*) that such motor car was not exported from Saorstát Eireann after it was so imported,

the Revenue Commissioners may, with the sanction of the Minister for Finance and subject to compliance with such conditions as they may think fit to impose, pay by way of partial refund of duty to the said trader by whom such motor car was so imported a sum equal to the difference between the two following amounts, that is to say:—

(i) the amount of drawback which would have been payable on the exportation of such motor car from Saorstát Eireann if it had been so exported by such trader before the passing of this Act, and

(ii) the amount of customs duty which would have been chargeable on such motor car at importation if such motor car had been imported by such

trader on or after the 24th day of December, 1932, and before the passing of this Act.

(2) Whenever the Revenue Commissioners are satisfied in respect of any motor car—

(*a*) that such motor car was imported into Saorstát Eireann by a trader in motor cars, and

(*b*) that such motor car was so imported before the 24th day of December, 1932, and

(*c*) that the customs duty imposed by paragraph 6 of the Emergency Imposition of Duties (No. 1) Order, 1932, was duly paid on such motor car on such importation, and

(*d*) that such trader did not sell or otherwise dispose of such motor car in Saorstát Eireann before the 24th day of December, 1932,

the Revenue Commissioners may, with the sanction of the Minister for Finance and subject to compliance with such conditions as they may think fit to impose, pay, by way of refund of duty, to such trader the amount of the said duty so paid on such importation.

(3) Where the Revenue Commissioners are satisfied in respect of any dutiable article imported into Saorstát Eireann before the passing of this Act—

(*a*) that the customs duty chargeable on such article at importation was duly paid, and

(*b*) that a licence to import such article without payment of such duty could lawfully have been granted to the importer of such articles before the importation thereof, but was not so granted, and

(*c*) that such duty was paid by such importer in the bona fide faith and belief that such licence as aforesaid could and would be granted retrospectively after the importation of such article,

the Revenue Commissioners may, with the sanction of the Minister for Finance and subject to compliance with such conditions as they may think fit to impose, refund to such importer the duty so paid notwithstanding that no licence was so granted retrospectively and that such licence if so granted would have been of no effect.

(4) In this section the expression "motor car" has the same meaning as it has in Part II of the Finance Act, 1928 (No. 11 of 1928).

**Power to refund duty on certain motor car parts.**

**22.**—(1) Whenever a trader in motor cars furnishes to the Revenue Commissioners a stock account containing a detailed list of motor car parts to which this section applies which were in his premises unsold on the 23rd day of December, 1932, and showing in respect of each such motor car part the value thereof, and whether such duty was paid at the full rate or at a preferential rate, the Revenue Commissioners may, with the sanction of the Minister for Finance and subject to compliance with such conditions as they may think fit to impose, pay to such trader by way of partial refund of duty a sum, calculated in accordance with this section, in respect of every motor car part to which this section applies which is comprised in such list and in regard to which the Revenue Commissioners are satisfied—

(*a*) that such motor car part is a motor car part to which this section applies, and

(*b*) that such motor car part was imported into Saorstát Eireann after the 31st day of March, 1923, and before the 24th day of December, 1932, and

(*c*) that the customs duty chargeable in respect of such motor car part on such importation was duly paid, and

(*d*) that such motor car part was not used in Saorstát Eireann before the 24th day of December, 1932, and

(*e*) that such motor car part was not exported from Saorstát Eireann after the 23rd day of December, 1932, and

(*f*) that the value of such motor car part as stated in the said stock account does not include any sum in respect of the profit, commission, or other remuneration of such trader.

(2) This section applies to every motor car part which is, in the opinion of the Revenue Commissioners, either—

(*a*) an engine assembly, a transmission assembly, or a propelling gear assembly, or

(*b*) a radiator, lamp, or starting motor which was imported separately, or

(*c*) a component part or accessory of a motor car chassis (other than an engine block, a crankshaft, a rear half-axle, or a piston connecting rod, and other than a casting, stamping, pressing, or forging which had not, before importation, undergone any process of machining) which at importation was not assembled otherwise than by welding, soldering, or other like process.

(3) The sum to be paid under this section by way of partial refund of duty in respect of any motor car part shall be calculated as follows, that is to say:—

(*a*) where the customs duty chargeable on such motor car part at importation was paid at the full rate, the said sum shall be twenty-two and one-half per cent. of threequarters (or such smaller fraction as the Revenue Commissioners shall fix) of the value of such motor car part as stated in the said stock account so furnished as aforesaid to the Revenue Commissioners, and

(*b*) where the customs duty chargeable on such motor car part at importation was paid at a preferential rate, the said sum shall be fifteen per cent. of nine-elevenths (or such smaller fraction as the Revenue Commissioners shall fix) of the value of such motor car part as stated in the said stock account so furnished as aforesaid to the Revenue Commissioners.

(4) In this section the expression "motor car" has the same meaning as it has in Part II of the Finance Act, 1928 (No. 11 of 1928).

Relief from conditions on payment of duty.

**23.**—Where an article chargeable with a customs duty (whenever and however imposed) has, whether before or after the passing of this Act, been imported into Saorstát Eireann without payment of such duty by virtue of a licence authorising such importation, and the importer of such article desires to be relieved from the conditions (whether contained or not contained in such licence) imposed by the Revenue Commissioners in relation to such importation, such importer may pay and the Revenue Commissioners may receive the duty which would have been payable on such article at importation if it had been imported otherwise than under such licence, and thereupon such importer shall be relieved from compliance with the said conditions.

General provision for drawback.

**24.**—Whenever it is shown to the satisfaction of the Revenue Commissioners in respect of any article imported into Saorstát Eireann on or after the 11th day of May, 1933, (whether before or after the passing of this Act) that a duty of customs imposed by this Act or by an Act passed or order made after the passing of this Act was duly paid on such article at the said importation thereof and that such article had not been used in Saorstát Eireann otherwise than for a purpose of manufacture, a drawback equal to the amount of the said duty so paid shall be allowed on such article or on any goods in the manufacture or preparation of which such article is shown to have been used if such article or such goods (as the case may be) is or are exported as merchandise, or shipped for use as stores, or deposited in a bonded warehouse for shipment as stores.

General re-importation provision.

**25.**—(1) Section 6 of the Customs and Inland Revenue Act, 1879, shall not apply to any article chargeable with a duty of

customs imposed by this Act or by any Act passed or order made after the passing of this Act, unless the contrary is expressly stated in the Act or order by which such duty is imposed.

(2) Whenever an article chargeable with a duty of customs imposed by this Act or by any Act passed or order made after the passing of this Act is reimported into Saorstát Eireann after exportation therefrom, such article shall (unless the contrary is expressly stated in the Act or order by which such duty is imposed) be exempt from such duty on such reimportation if it is shown to the satisfaction of the Revenue Commissioners either—

(*a*) that such article had not been imported prior to its exportation, or

(*b*) that such article had been imported prior to its exportation and was not at the time of such importation liable to any duty of customs, or

(*c*) that such article had been imported prior to its exportation and that all duties of customs with which it was chargeable on such importation had been duly paid and either no drawback of duty had been allowed on such exportation or all drawback so allowed had been repaid to the Revenue Commissioners.

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

**Drawback in respect of certain duties**

**26.**—(1) Whenever it is shown to the satisfaction of the Revenue Commissioners that a duty to which this section applies has been duly paid in respect of any article and that such article has not been used in Saorstát Eireann otherwise than for a purpose of manufacture, a drawback equal to the amount of the duty so paid shall be allowed on such article or on any goods in the manufacture or preparation of which such article is shown to have been used if such article or such goods (as the case may be) is or are exported as merchandise, or shipped for use as stores, or deposited in a bonded warehouse for shipment as stores.

(2) This section applies to the following duties of customs, that is to say:—

(*a*) the duty imposed by section 4 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), and

(*b*) the duty imposed by section 7 of the said Act, and

(*c*) the duty imposed by section 11 of the said Act.

**Re-importation provisions in respect of certain duties.**

**27.**—(1) Section 6 of the Customs and Inland Revenue Act, 1879, shall not apply to any article chargeable with a duty to which this section applies.

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

(*a*) that such article had not been imported prior to its exportation, or

(*b*) that such article had been imported prior to its exportation and was not at the time of such importation liable to any duty of customs, or

(*c*) that such article had been imported prior to its exportation and that all duties of customs to which it was liable on such importation had been duly paid and

either no drawback of duty had been allowed on such exportation or all drawback so allowed has been repaid to the Revenue Commissioners.

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

(4) This section applies to the duty of customs imposed by section 11 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932).

**Repayment of duty on return or destruction.**

**28.**—Whenever it is shown to the satisfaction of the Revenue Commissioners either—

(*a*) that the importer of articles imported into Saorstát Eireann has, with the consent of the seller from whom he bought such articles, exported and returned such articles unused to such seller because such articles were not in accordance with the order of such importer or were not in accordance with the representations of such seller or were damaged in transit and that such importer before shipment entered such articles for the purpose of repayment of duty under this section, or

(*b*) that articles duly imported into Saorstát Eireann have been destroyed in Saorstát Eireann by permission of the Revenue Commissioners under conditions imposed by the Revenue Commissioners and without having been used in Saorstát Eireann,

the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, repay to the importer of such articles any duty of customs paid on the importation of such articles.

**Amendments of the Finance (Customs Duties) (No. 2) Act, 1932.**

**29.**—The several provisions of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), mentioned in the second column of the Fifth Schedule to this Act shall be amended in the manner stated in the third column of the said Schedule opposite the mention of each such provision in the said second column, and the said Act shall be construed and have effect accordingly.

**Amendments of the Finance Act, 1932.**

**30.**—The several provisions of the Finance Act, 1932 (No. 20 of 1932), mentioned in the second column of the Sixth Schedule to this Act shall be amended in the manner stated in the third column of the said Schedule opposite the mention of each such provision in the said second column, and the said Act shall be construed and have effect accordingly.

**Amendments of the Finance (Customs Duties) (No. 4) Act, 1932.**

**31.**—The several provisions of the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), mentioned in the second column of the Seventh Schedule to this Act shall be amended in the manner stated in the third column of the said Schedule opposite the mention of each such provision in the said second column, and the said Act shall be construed and have effect accordingly.

**Termination of charge of certain duties.**

**32.**—None of the duties of customs respectively imposed by the several enactments mentioned in the Eighth Schedule to this Act shall be charged or levied on goods imported into Saorstát Eireann on or after the 24th day of May, 1933.

**Determination of category or class to which an article belongs.**

**33.**—Where any doubt, question, or dispute arises as to the category or several categories or class or several classes of dutiable articles into which any particular dutiable article falls, or as to whether a particular article falls within a category or class of dutiable articles or a category or class of non-dutiable articles, or as to whether a particular article *prima facie* dutiable does or does not fall within a category or class of exempted articles, the Revenue Commissioners shall allocate such article to (as the case

may be) the category or several categories or class or several classes of dutiable articles or the category or class of non-dutiable, or exempted articles into which such article in their opinion properly falls and duty shall (as the case may require) be charged or not be charged on such article accordingly.

**Computation of value of dutiable articles and goods.**

**34.**—Wherever a duty of customs is imposed (whether by this Act or by an Act passed after this Act or by an order hereafter made under an Act passed before or after this Act) at a rate calculated by reference to the value of the article or goods chargeable with such duty, the value of such article or goods shall, for the purpose of the calculation of the amount of such duty payable thereon, be taken to be the price which, in the opinion of the Revenue Commissioners, 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.

**Penalty for breach of condition.**

**35.**—If any person does any act (whether of commission or omission) which is a contravention of a condition imposed by the Revenue Commissioners under this Part of this Act or under the First or the Second Schedule to 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 any article liable to duty in respect of which such offence is committed shall be forfeited.

## PART III.

### Excess Profits Duty.

**Confirmation of charge of duty.**

**36.**—In order to remove doubts it is hereby declared and enacted—

(*a*) that the charge of excess profits duty effected by Part III of the Finance (No. 2) Act, 1915, and the Acts amending or extending that Act was not repealed, prejudiced, or affected by section 32 of the Finance Act, 1926 (No. 35 of 1926), and

(*b*) that, notwithstanding anything contained in the said section 32, the said charge of excess profits duty continues and always continued in full force and effect, and

(*c*) that the Revenue Commissioners have and since the passing of the Finance Act, 1932 (No. 20 of 1932), have had power to make assessments and additional assessments to excess profits duty in respect of any accounting period according to the best of their judgment at any time in any case in which they deem or deemed it necessary.

**Person assessable.**

**37.**—(1) Sub-section (2) of section 45 of the Finance (No. 2) Act, 1915, shall be construed and have effect and be deemed always to have had effect as if the words " at the date of the making of the assessment " were inserted therein in lieu of the words " for the time being " now contained therein.

(2) Where there has been a change of ownership of a trade or business after the end of the final accounting period, the Revenue Commissioners may, if they think fit, assess excess profits duty in respect of any accounting period on any person who owned or carried on such trade or business at any time during such accounting period.

**Certificate of discharge.**

**38.**—(1) Any person owning (whether beneficially or in a fiduciary capacity) a trade or business in respect of which excess profits duty is or may be charged or chargeable or having a power of sale over any such trade or business may apply to the Revenue Commissioners for such certificate as is hereinafter mentioned, and, if the Revenue Commissioners are satisfied that such person has agreed to sell such trade or business but has not completed such

sale or that such person bona fide intends as soon as conveniently may be to sell such trade or business and the Revenue Commissioners are also satisfied that the facts in relation to the charge and payment of excess profits duty in respect of such trade or business for every accounting period justify them in so doing, the Revenue Commissioners shall issue to such person a certificate signed by an officer of the Revenue Commissioners duly authorised in that behalf by them, certifying either (as the case may require) that no excess profits duty is chargeable in respect of such trade or business or that all excess profits duty chargeable in respect of such trade or business has been paid.

(2) A certificate issued under this section shall discharge any purchaser for valuable consideration in money or money's worth of the trade or business to which such certificate relates from the person to whom such certificate was issued and all persons deriving title to such trade or business from or through such purchaser from all claims for excess profits duty in respect of such trade or business, and shall (save in case of fraud by the person to whom such certificate was issued or failure by him to disclose material facts) also discharge such person and all persons deriving title to such trade or business from or through him otherwise than for valuable consideration in money or money's worth from (as the case may be) all claims or any further claim for excess profits duty in respect of such trade or business.

Assessment of executors and administrators.

**39.**—(1) Where a deceased person would, if living, be chargeable with and assessable to excess profits duty in respect of any accounting period, the executor or administrator of such deceased person shall be a person chargeable with and may be assessed to excess profits duty in respect of such accounting period in like manner and to the same extent as such deceased person, if living, would be so chargeable and could lawfully be so assessed but no such executor or administrator shall be liable for any such duty in excess of the assets of such deceased person which such executor or administrator has received or might, but for his own neglect or default have received.

(2) No assessment or additional assessment to excess profits duty may be made by virtue of this section on the executor or administrator of a deceased person after the expiration of two years from the date on which the grant of probate or letters of administration was made to such executor or administrator, save that where such executor or administrator has lodged a corrective affidavit for the purpose of assessment of estate duty, such assessment or additional assessment to excess profits duty may be made at any time before the expiration of two years from the lodgment of such corrective affidavit.

(3) The executor or administrator of a deceased person who died before the 11th day of May, 1933, shall not be charged with or assessable to excess profits duty by virtue of this section if such executor or administrator has fully administered the estate and distributed the assets of such deceased person before the said 11th day of May, 1933.

(4) The executor or administrator of a deceased person may apply to the Revenue Commissioners for such certificate as is hereinafter mentioned and the Revenue Commissioners shall, on being satisfied that the facts of the case justify them in so doing, issue to such executor or administrator a certificate signed by some person duly authorised in that behalf by the Revenue Commissioners, certifying (as the case may require) that such deceased person was not chargeable with excess profits duty or that all excess profits duty with which such deceased person was charged had been paid.

(5) A certificate under the next preceding sub-section of this section shall (save in case of fraud by the executor or administrator to whom it is granted or of failure by him to disclose material facts) discharge such executor or administrator from (as the case may be) all claims or any further claim for excess profits duty by virtue of this section.

## PART IV.

### Stamp Duties.

**Stamp duties in foreign currencies.**

**40.**—Where an instrument is chargeable with ad valorem duty in respect of money in any currency other than the currency of Saorstát Eireann, such duty shall be calculated on the value of that money in Saorstát Eireann currency according to the rate of exchange current at the date of such instrument.

**Application of section 50 of the Finance Act, 1932.**

**41.**—Section 50 of the Finance Act, 1932 (No. 20 of 1932), shall apply to every sweepstake which is held under any Act passed or to be passed in the financial year beginning on the 1st day of April, 1933, repealing and replacing the Public Charitable Hospitals (Temporary Provisions) Act, 1930 (No. 12 of 1930), as if such sweepstake were held under such last-mentioned Act, but with and subject to such modifications as may be necessary having regard to the terms of the said Act so passed or to be passed.

**Exemption from stamp duty on receipts.**

**42.**—The First Schedule to the Stamp Act, 1891, shall be construed and have effect and be deemed always to have had effect as if the following exemption were inserted therein under the head of—"Receipt given for or upon 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:—

"(19). As from the commencement of Part IV of the Court Officers Act, 1926 (No. 27 of 1926), receipt given by a county registrar for money received by him in connection with the discharge of duties transferred by section 54 of that Act from the under-sheriff to the county registrar."

**Non-application of sections 112 and 113 of the Stamp Act, 1891.**

**43.**—(1) Neither section 112 nor section 113 of the Stamp Act, 1891, as amended by subsequent enactments shall apply where a company to which this section applies becomes by any means after the passing of this Act a company so constituted that the liability of its members is limited.

(2) This section applies to every company which—

(*a*) was in existence at the passing of the Finance Act, 1932 (No. 20 of 1932), and

(*b*) at such passing was not so constituted that the liability of its members was limited, and

(*c*) became liable to the payment of corporation profits tax by virtue of section 47 of the said Finance Act, 1932.

## PART V.

### General.

**Recovery of taxes and duties.**

**44.**—An originating summons, notice of motion, summons, or other process (whether originating or interlocutory) issued out of the High Court in relation to a proceeding intended or pending in that Court for the recovery of any tax or duty for the time being under the care and management of the Revenue Commissioners or any fine, penalty, or forfeiture incurred in connection with any such tax or duty may, by leave of the High Court, be served on a person resident in Great Britain if and whenever the circumstances are such that such process could, with such leave, be lawfully served on such person if he were resident elsewhere (outside Saorstát Eireann) than in Great Britain.

**Care and management of taxes and duties.**

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

**Repeal.**

**46.**—Section 46 of the Finance Act, 1925 (No. 28 of 1925), is hereby repealed.

**47.**—(1) This Act may be cited as the Finance Act, 1933. **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 be deemed to come into force on and shall take effect as on and from the 6th day of April, 1933.

## FIRST SCHEDULE.

DUTIES COMMENCING ON 11TH MAY, 1933

### PART I.

*Ad Valorem Duties.*

| Ref. No. | Description of Article Liable to Duty | Rate of Duty | Preferential Rate of Duty | Special Provisions |
|---|---|---|---|---|
| 1 | Articles which, in the opinion of the Revenue Commissioners, are sole leather or are insole leather | 37½% | 25% | Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty mentioned at this reference number any articles chargeable with such duty either, as the Revenue Commissioners shall think proper, without limit as to time or quantity or either of them, or within a specified time or in a specified quantity. |
| 2 | Articles which, in the opinion of the Revenue Commissioners, are either dressed bass, dressed fibre, a mixture or combination of dressed bass and dressed fibre, a mixture or combination of dressed hair and dressed fibre, or a mixture or combination of dressed bristle and dressed hair, and in any case are, in the opinion of the Revenue Commissioners, suitable and intended for use in the manufacture of brushes or brooms. | 50% | 33⅓% | —— |
| 3 | Mattresses of all descriptions and components parts (other than springs) of mattresses of any description, but excluding mattresses made wholly or mainly of rubber and component parts of such mattresses. | 75% | 50% | The duty mentioned at this reference number is in lieu of any other duty that may be chargeable on the article. |
| 4 | Metal fabric and expanded metal exceeding in weight three pounds per square yard and, in the opinion of the Revenue Commissioners, designed, constructed, and intended for use for reinforcing. | 30% | 20% | —— |

SCHEDULE—*continued.*

| Ref. No. | Description of Article Liable to Duty | Rate of Duty | Preferential Rate of Duty | Special Provisions |
|---|---|---|---|---|
| 5 | Footballs, the covers of which are made wholly or mainly of leather, and also football covers made wholly or mainly of leather and imported separately. | 37½% | 25% | The duty mentioned at this reference number is in lieu of any other duty that may be chargeable on the article. |
| 6 | Manufactured articles, which, in the opinion of the Revenue Commissioners, are made wholly or mainly of clay, and are completely unglazed and are not of the nature of statues, statuettes, or busts, but excluding fire bricks and fire blocks, fireclay sunk fires and fireclay backs, including interiors, boiler and flue blocks, and flue linings. | 50% | 33⅓% | Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty mentioned at this reference number any articles chargeable with such duty either, as the Revenue Commissioners shall think proper, without limit as to time or quantity or either of them or within a specified time or in a specified quantity, and any such licence issued before the passing of this Act which would have been valid if this Act had been in force at the date of such issue shall be deemed to have been issued under this provision, and shall be and be deemed always to have been valid and effectual accordingly. |
| 7 | Articles which, in the opinion of the Revenue Commissioners, are teapots and are made wholly or mainly of clay, and have been subjected to a process of glazing. | 50% | 33⅓% | Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty mentioned at this reference number any ar-articles chargeable with such duty either, as the Revenue Commissioners shall think proper, without limit as to time or quantity or either of them or within a specified time or in a specified quantity, and any such licence issued before the passing of this Act would have been valid if this Act had been in force at the date of such issue, shall be deemed to have been issued under this provision, and shall be and be deemed always to have been valid and effectual accordingly. |
| 8 | Articles which, in the opinion of the Revenue Commissioners, are of the nature of statues, statuettes, or busts, and are not less than twelve inches in height, and are made wholly or mainly of plaster of paris or papier maché, or a combination of plaster of paris and papier maché. | 75% | 50% | —— |

SCHEDULE—*continued.*

| Ref. No. | Description of Article Liable to Duty | Rate of Duty | Preferential Rate of Duty | Special Provisions |
|---|---|---|---|---|
| 9 | Unset finger rings made of gold, and unset hinged pins which are, in the opinion of the Revenue Commissioners, made wholly or mainly of gold. | 37½% | 25% | — |
| 10 | Articles which, in the opinion of the Revenue Commissioners, are designed, constructed, and intended for use as stoppers for bottles and are made partly of cork, but excluding any such articles of which the top is made wholly or partly of metal or wood. | 30% | 20% | — |
| 11 | Tanks and cisterns which, in the opinion of the Revenue Commissioners are made wholly or mainly of iron or steel or a combination of iron and steel and are imported empty, and also component parts (made wholly or mainly of iron or steel or a combination of iron and steel) of tanks or cisterns. | 22½% | 15% | Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty mentioned at this reference number any articles chargeable with such duty either, as the Revenue Commissioners shall think proper, without limit as to time or quantity or either of them or within a specified time or in a specified quantity |
| 12 | Manufactured articles of any of the following descriptions and made wholly or mainly of tin, tinplate, or tinned plate, or a combination of any of them, and imported in bulk quantities, that is to say—<br>(*a*) containers imported empty, including pans, dishes, trays, basins, baths, bins, buckets, pots, kettles, scoops, funnels, strainers, lockers, and chests;<br>(*b*) measures of fluids;<br>(*c*) crown corks;<br>(*d*) fire extinguishers, whether imported full or empty.<br>The following articles are excluded from the foregoing description, that is to say, articles made from an alloy of which the main ingredient is tin, and also toys, and electrical or gas fittings, apparatus, instruments and appliances, and articles which, in the opinion of the Revenue Commissioners, are surgical, scientific or optical apparatus, instruments, or appliances, or are educational requisites, and containers which have a capacity of not less than ten gallons, and, in the opinion of the Revenue Commissioners, are specially designed and manufactured for use by the proprietors of dairies and creameries in the processes of their business. | 45% | 30% | The duty mentioned at this reference number is in lieu of the duty mentioned at reference number 15 in the First Schedule to the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932).<br>Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty mentioned at this reference number any articles chargeable with such duty either, as the Revenue Commissioners shall think proper, without limit as to time or quantity or either of them or within a specified time or in a specified quantity. |

| Ref. No. | Description of Article Liable to Duty | Rate of Duty | Preferential Rate of Duty | Special Provisions |
|---|---|---|---|---|
| 13 | Soaps and soap powders, and all descriptions of soap substitutes. | 50% | 33⅓% | The duty mentioned at this reference number is in lieu of the duty mentioned at reference number 10 in the First Schedule to the Finance Act, 1932 (No. 20 of 1932).<br>The duty mentioned at this reference number shall not be charged or levied on any of the following substances imported otherwise than as a part or ingredient of any article or preparation, that is to say: sodium carbonate, sodium silicate, caustic soda, potassium carbonate, caustic potash, ammonia, borax. |
| 14 | Empty glass bottles and empty glass jars of a height not less than two and one-half inches nor more than fifteen inches, but excluding<br>(*a*) beakers and dropping bottles with a lip or spout;<br>(*b*) bottles with necks ground to receive glass stoppers;<br>(*c*) infant and invalid feeding bottles;<br>(*d*) leclanché jars and articles of a like nature for use in batteries;<br>(*e*) jars with openings exceeding two and three-eighths inches in external diameter;<br>(*f*) bottles made of cut glass or imitation cut glass;<br>(*g*) decanters, carafes, and other articles of a like nature or use;<br>(*h*) bottles which, in the opinion of the Revenue Commissioners, are made of dark blue or actinic green glass and are embossed with the word "poison" or with the words "not to be taken";<br>(*i*) syphons. | 75% | 50% | The duty mentioned at this reference number is in lieu of the duty imposed by Section 16 of the Finance Act, 1928 (No. 11 of 1928).<br>Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty mentioned at this reference number any articles chargeable with such duty either, as the Revenue Commissioners shall think proper, without limit as to time or quantity or either of them or within a specified time or in a specified quantity. |
| 15 | Advertising signs of box type which are, in the opinion of the Revenue Commissioners, designed, constructed, and intended to be illuminated by means of light (whether sunlight or artificial light) reflected from a mirror or other similar means or by means of internal artificial light, and also component parts of such advertising signs. | 75% | 50% | — |
| 16 | Gas heaters and gas cookers which at importation are, in the opinion of the Revenue Commissioners, assembled or substantially assembled. | 30% | 20% | — |
| 17 | Fencing material (other than fencing wire) of any of the following descriptions and made wholly or mainly of iron or steel or a | 50% | 33⅓% | — |

| Ref. No. | Description of Article Liable to Duty | Rate of Duty | Preferential Rate of Duty | Special Provisions |
|---|---|---|---|---|
| | combination of iron and steel, and also component parts (made wholly or mainly of iron or steel, or a combination of iron and steel) of any such material, that is to say :—<br>(*a*) standards, straining pillars, and droppers ;<br>(*b*) continuous bar fencing and hurdles ;<br>(*c*) vertical bar railing ;<br>(*d*) gates. | | | |
| 18 | Weighing machines and weighing scales of every description and component parts (including weights) thereof, but excluding weighing machines and weighing scales which are, in the opinion of the Revenue Commissioners, designed, constructed, and intended for scientific or laboratory use and component parts (including weights) of such machines and scales. | 30% | 20% | Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty mentioned at this reference number any articles chargeable with such duty either, as the Revenue Commissioners shall think proper, without limit as to time or quantity or either of them or within a specified time or in a specified quantity. |
| 19 | Power transmission equipment of any of the following descriptions, that is to say :—<br>(*a*) steel shafting, the manufacture of which is advanced beyond the process of turning;<br>(*b*) metal couplings ;<br>(*c*) metal collars ;<br>(*d*) metal wall-boxes ;<br>(*e*) metal brackets exceeding fourteen pounds in weight ;<br>(*f*) metal hangers, exceeding fourteen pounds in weight ;<br>(*g*) metal floor stands ;<br>(*h*) metal plummer blocks ;<br>(*i*) machined cast iron pulleys ;<br>(*j*) component parts of articles of any of the foregoing descriptions. | 30% | 20% | Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty mentioned at this reference number any articles chargeable with such duty either, as the Revenue Commissioners shall think proper, without limit as to time or quantity or either of them or within a specified time or in a specified quantity. |
| 20 | Manufactured articles of any of the following descriptions, that is to say:<br>(*a*) steel tipping buckets and steel tipping tubs ;<br>(*b*) steel chimneys ;<br>(*c*) steel rotary screens ;<br>and also steel component parts of any of the foregoing articles. | 30% | 20% | —— |
| 21 | Absorbent sanitary pads | 45% | 30% | —— |
| 22 | Candles, including tapers and nightlights. | 30% | 20% | The duty mentioned at this reference number is in lieu of the duty imposed by section 18 of the Finance Act, 1924 (No. 27 of 1924). |

PART II.

*Other Duties.*

| Ref. No. | Description of Articles Liable to Duty | Rate of Duty | Preferential Rate of Duty | Special Provisions |
|---|---|---|---|---|
| 1 | Quicklime and slaked lime. | Per ton 7s. 6d. | Per ton 5s. od. | As on and from the 11th day of May, 1933, the duty mentioned at this reference number shall not be charged or levied on any articles imported from Northern Ireland by a farmer for his own use, and so imported by such farmer himself or by his servant for him. |
| 2 | Varnish (whether imported in the form of liquid, or of paste, or of powder) not made with or containing spirit. | If liquid, per gal., 7s. 6d. If paste or powder, per lb., 3s. od. | If liquid, per gal., 5s. od. If paste or powder per lb., 2s. od. | The duty mentioned at this reference number is in lieu of the duty mentioned at reference number 1 in the Second Schedule to the Finance Act, 1932 (No. 20 of 1932).<br>Where any imported manufactured or prepared goods contain as a part or ingredient thereof any article chargeable with the duty mentioned at this reference number, neither the Customs Tariff Act, 1876, nor Section 7 of the Finance Act, 1901, shall apply in respect of the quantity of such article contained in such goods. |
| 3 | Coffee which has, before importation, been ground or roasted or both ground and roasted. | Per lb., os. 9d. | Per lb., os. 6d. | —— |
| 4 | Yeast. | Per cwt. 18s. od. | Per cwt. 12s. od. | Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty mentioned at this reference number any articles chargeable with such duty either, as the Revenue Commissioners shall think proper, without limit as to time or quantity, or either of them, or within a specified time or in a specified quantity, and any such licence issued before the passing of this Act which would have been valid if this Act had been in force at the date of such issue shall be deemed to have been issued under this provision, and shall be and be deemed always to have been valid and effectual accordingly. |

## SECOND SCHEDULE.

DUTIES COMMENCING ON 3RD JUNE, 1933.

| Ref. No. | Description of Article Liable to Duty | Rate of Duty | Preferential Rate of Duty | Special Provisions |
|---|---|---|---|---|
| 1 | Empty containers which in the opinion of the Revenue Commissioners, are made wholly or mainly of cardboard, pasteboard, millboard, or other similar material and component parts (made, in the opinion of the Revenue Commissioners, wholly or mainly of any such material) of such containers. | 50% | 33⅓% | Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty mentioned at this reference number any articles chargeable with such duty either, as the Revenue Commissioners shall think proper, without limit as to time or quantity or either of them, or within a specified time, or in a specified quantity. |
| 2 | Dry batteries and component parts (other than carbon rods, brass caps, and brass sockets), of dry batteries. | 50% | 33⅓% | The duty imposed by section 8 of the Finance Act, 1926 (No. 35 of 1926), shall not be charged or levied on any article chargeable with the duty mentioned at this reference number.<br>Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissigners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty mentioned at this reference number any articles chargeable with such duty either, as the Revenue Commissioners shall think proper, without limit as to time or quantity or either of them or within a specified time or in a specified quantity. |
| 3 | Wheeled vehicles (not mechanically propelled) ordinarily used for the transport of children and component parts of such vehicles, but excluding the following component parts, that is to say :—<br>(*a*) wheels, and parts of wheels ;<br>(*b*) axles ;<br>(*c*) mudguards ;<br>(*d*) levers ;<br>(*e*) handles ;<br>(*f*) hood joints ;<br>(*g*) lever lugs and brackets;<br>(*h*) coil springs. | 75% | 50% | The duty imposed by the Finance Act, 1932 (No. 20 of 1932), and mentioned at reference number 23 in the First Schedule to that Act shall not be charged or levied on any article chargeable with the duty mentioned at this reference number.<br>The Revenue Commissioners may make regulations providing for the total or partial exemption from the duty mentioned at this reference number for a limited period of articles chargeable with such duty brought into Saorstát Eireann by persons making only a temporary stay therein.<br>Where the Revenue Commissioners are satisfied that an article chargeable with the duty mentioned at this reference number is of a type or is a |

SCHEDULE—*continued.*

| Ref. No. | Description of Article Liable to Duty | Rate of Duty | Preferential Rate of Duty | Special Provisions |
|---|---|---|---|---|
| | | | | component part of an article of a type designed, constructed, and intended for the transport of invalid or infirm children, 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 or repay any such duty paid on importation. |
| 4 | Ice cream powders. | Per cwt. s. d. 60 0 | Per cwt. s. d. 45 0 | Where any imported manufactured, or prepared goods contain as a part or ingredient thereof, any article chargeable with the duty mentioned at this reference number, neither the Customs Tariff Act, 1876, nor section 7 of the Finance Act, 1901, shall apply in respect of the quantity of such article contained in such goods. |

## THIRD SCHEDULE.

DUTY ON FRUIT.

| Ref. No. | Description of Fruit | Rate of Duty |
|---|---|---|
| 1 | Apples. | 1d. per lb. |
| 2 | Pears. | 1d. per lb. |
| 3 | Plums (including damsons, prunes, and greengages). | 1d. per lb. |
| 4 | Cherries imported on or after any 24th day of June and on or before the next following 31st day of July. | 2d. per lb. |
| 5 | Strawberries imported on or after any 24th day of June and on or before the next following 31st day of July. | 3d. per lb. |
| 6 | Raspberries (including loganberries) imported on or after any 1st day of July and on or before the next following 31st day of August. | 2d. per lb. |
| 7 | Currants. | 2d. per lb. |
| 8 | Gooseberries. | 2d. per lb. |

## FOURTH SCHEDULE.

EXCISE DUTY ON TOBACCO.

### PART I.

RATES OF EXCISE DUTIES ON TOBACCO.

| | | s. | d. |
|---|---|---|---|
| Unmanufactured, viz.:— | | | |
| Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof ... ... ... ... | the lb. | 5 | 6 |
| Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof ... ... ... ... | ,, | 6 | 1¼ |
| Manufactured, viz.:— | | | |
| Cavendish or Negrohead manufactured in Bond | ,, | 7 | 1¼ |

## PART II.

### Rates of Excise Duties on Tobacco.

| | | s. | d. |
|---|---|---|---|
| Unmanufactured, viz. :— | | | |
| Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof ... ... ... ... | the lb | 6 | 8 |
| Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof ... ... ... ... | ,, | 7 | $4\frac{3}{4}$ |
| Manufactured, viz. :— | | | |
| Cavendish or Negrohead manufactured in Bond | ,, | 8 | $7\frac{3}{4}$ |

## PART III.

### Rates of Drawback where the Excise Duties have been paid at the rates specified in Part I of this Schedule.

| | | s. | d. |
|---|---|---|---|
| Cigars ... ... ... ... ... ... ... ... | the lb. | 6 | $4\frac{3}{4}$ |
| Cigarettes ... ... ... ... ... ... ... | ,, | 6 | 3 |
| Cut, roll, cake or other manufactured tobacco ... | ,, | 6 | 1 |
| Snuff (not being offal snuff) ... ... ... ... | ,, | 5 | $10\frac{3}{4}$ |
| Stalks, shorts or other refuse of tobacco (including offal snuff) ... ... ... ... ... ... | ,, | 5 | 9 |

## FIFTH SCHEDULE.

Amendments of the Finance (Customs Duties) (No. 2) Act, 1932.

| Ref. No. | Provision of the Act affected. | Nature of Amendment. |
|---|---|---|
| 1 | Section 7, sub-section (2). | By deleting paragraph (*f*) and inserting in lieu thereof a paragraph as follows :— "(*f*) any unassembled component part of an umbrella, including the following partial assemblies, that is to say :— (i) separate ribs each having a stay attached ; (ii) assembled ferrules ; (iii) assembled runners ; (iv) assembled handles." |
| 2 | Section 8, sub-section (1). | By deleting, as on and from the 3rd day of June, 1933, the words and brackets "(other than toothbrushes)" in both the places in which they occur. |
| 3 | Section 9, sub-section (1). | By deleting the words "two shillings," and inserting in lieu thereof the words "one shilling and threepence." |
| 4 | Section 9, sub-section (2). | By deleting the words "two shillings," and inserting in lieu thereof the words "one shilling and threepence." |
| 5 | Section 9, sub-section (4). | By deleting the words "for use in the manufacture of saddlery or harness or." |
| 6 | Section 11. | By inserting at the end of the section (after the sub-section inserted by the Fourth Schedule to the Finance (Customs Duties) (No. 4) Act, 1932), a sub-section as follows :— "(7) The duty imposed by this section shall not be charged or levied on any of the following articles, that is to say :— (*a*) brooms, brushes, and mops ; (*b*) curtain rods and curtain poles; (*c*) riddles and sieves ; (*d*) spades and shovels ; (*e*) washing machines and combined washing and wringing machines ; (*f*) window blinds." |

| Ref. No. | Provision of the Act affected. | Nature of Amendment. |
|---|---|---|
| 7 | Section 15. | By adding at the end of the section an additional sub-section as follows :—<br>" (7) Whenever the Minister for Finance after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty imposed by this section any articles chargeable with such duty either, as the Revenue Commissioners shall think proper, without limit as to time or quantity or either of them, or within a specified time or in a specified quantity." |
| 8 | First Schedule. | (*a*) In paragraph 3, sub-paragraph (*b*), by inserting the words " other than castings (not machined) which are, in the opinion of the Revenue Commissioners, component parts of ploughs," after the word " machined."<br>(*b*) In paragraph 3, sub-paragraph (*d*), by inserting the words " and, in the opinion of the Revenue Commissioners, is not a component part of a plough," after the word " value." |
| 9 | Second Schedule. | (*a*) In paragraph 1, sub-paragraph (*b*), by inserting the words " and shaped parts of uppers " after the words " shaped uppers."<br>(*b*) In paragraph 2, sub-paragraph (*b*), by inserting the words " and shaped parts of uppers " after the words " shaped uppers."<br>(*c*) In paragraph 4, by inserting the words " and shaped parts of uppers " after the words " shaped uppers." |

## SIXTH SCHEDULE.

AMENDMENTS OF THE FINANCE ACT, 1932.

| Ref. No. | Provision of the Act Affected | Nature of Amendment |
|---|---|---|
| 1 | Section 22, sub-section (8). | In paragraph (*b*), by deleting the words " fish paste " and inserting the word " or " in lieu thereof and by deleting the words " or meat paste." |
| 2 | Section 31, sub-section (1). | In paragraph (*b*), by inserting the words " and shaped parts of uppers " after the words " shaped uppers." |
| 3 | Section 32. | By deleting the words and figures " 1st day of July, 1933," and inserting in lieu thereof the words and figures " 1st day of July, 1934." |
| 4 | Section 34, sub-section (1). | (*a*) By repealing paragraph (*b*).<br>(*b*) In paragraph (*c*), sub-paragraph (i), by inserting the words " saddlery, harness," after the word " rugs." |
| 5 | First Schedule, reference number 5. | In the second column, by deleting all words from the word " excluding " to the word " glass." |

| Ref. No. | Provision of the Act Affected | Nature of Amendment |
|---|---|---|
| 6 | First Schedule, reference number 7. | (*a*) In the third column, by deleting the figures "30" and inserting in lieu thereof the figures "45."<br>(*b*) In the fourth column, by deleting the figures "20" and inserting in lieu thereof the figures "30."<br>(*c*) In the fifth column, second provision, paragraph (*a*), by inserting the words "saddlery, harness," after the word "rugs." |
| 7 | First Schedule, reference number 9. | (*a*) In the third column, by deleting the figures "37½" and inserting in lieu thereof the figures "75."<br>(*b*) In the fourth column, by deleting the figures "25" and inserting in lieu thereof the figures "50." |
| 8 | First Schedule, reference number 15. | In the second column, paragraph (*a*) by deleting the words "ornamental greetings," and by inserting the words "and matter printed on paper which has been subjected to a process of waxing" after the word "substance."<br>In the fifth column, by adding the following provision, that is to say :—<br>"The duty mentioned at this reference number shall not be charged or levied on currency notes nor on bank notes nor on any article imported by the Currency Commission." |
| 9 | First Schedule, reference number 20. | (*a*) In the second column, by deleting paragraphs (*h*) and (*o*).<br>(*b*) In the second column, by adding two paragraphs as follows :—<br>"(*w*) pile shoes ;<br>(*x*) smoke pipes, ventilation pipes, and other similar pipes." |

## SEVENTH SCHEDULE.

AMENDMENTS OF THE FINANCE (CUSTOMS DUTIES) (NO. 4) ACT, 1932.

| Ref. No. | Provision of the Act Affected | Nature of Amendment |
|---|---|---|
| 1 | Section 7, subsection (1). | In paragraph (*c*), by deleting the words "or wood." |
| 2 | Section 7, subsection (2). | In paragraph (*a*), by inserting the words "rear half-axles" after the word "blocks." |
| 3 | First Schedule, Part I, reference number 4. | In the second column, by inserting the word "curtains" after the word "chairs." |
| 4 | First Schedule, Part I, reference number 14. | (*a*) In the second column, paragraph (*b*), by deleting sub-paragraphs (3) and (4) and inserting in lieu thereof two paragraphs as follows :—<br>"(3) plug cocks of a diameter exceeding three-eighths of one inch ;<br>(4) screw down valves and screw down valve cocks of a diameter exceeding one inch" ;<br>(*b*) In the second column, paragraph (*c*), by deleting the words "either of the foregoing paragraphs" and inserting in lieu thereof the words "the next foregoing paragraph." |
| 5 | First Schedule, Part I, reference number 16. | (*a*) In the second column, paragraph (*d*), by inserting the words "and component parts (made wholly or mainly of wood) thereof" at the end of sub-paragraph (5).<br>(*b*) In the second column, paragraph (*d*), by inserting the words "and component parts (made wholly or mainly of wood) thereof" at the end of sub-paragraph (6).<br>(*c*) In the second column, paragraph (*d*), sub-paragraph (10), by deleting the |

SCHEDULE—*continued.*

| Ref. No. | Provision of the Act Affected. | Nature of Amendment. |
|---|---|---|
| | | words "excluding extension ladders" and inserting in lieu thereof the words "and component parts (made wholly or mainly of wood) thereof."<br>(*d*) In the second column, paragraph (*d*), by repealing sub-paragraph (19).<br>(*e*) In the second column, paragraph (*d*), by adding twenty sub-paragraphs as follows:—<br>(27) sticks and stakes for agricultural or horticultural use;<br>(28) trellis work;<br>(29) hurdles;<br>(30) boards and planks of soft wood, the minimum thickness of which does not exceed one inch;<br>(31) fixture blocks (whether imported with or without a fitting attached) which, in the opinion of the Revenue Commissioners, are designed, constructed, and intended for use with gas fittings or electric fittings;<br>(32) bakers' trays;<br>(33) fruit storing racks;<br>(34) riddles and sieves;<br>(35) garden bed frames;<br>(36) blackboards, easels, drawing boards, and typewriter base boards;<br>(37) boot-racks;<br>(38) potato sprouting racks;<br>(39) butchers' blocks;<br>(40) deck chairs;<br>(41) containers for twine or paper;<br>(42) shields for church use;<br>(43) show cases and similar shop equipment;<br>(44) wedding cake stands;<br>(45) stretchers;<br>(46) curtain poles and curtain rods." |
| 6 | First Schedule, Part I, reference number 17. | (*a*) In the second column, by deleting the words and brackets "(excluding road springs)."<br>(*b*) In the fifth column, by inserting a provision as follows:—<br>"Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty mentioned at this reference number any articles chargeable with such duty either, as the Revenue Commissioners shall think proper, without limit as to time or quantity or either of them or within a specified time or in a specified quantity." |
| 7 | First Schedule, Part I, reference number 21. | In the second column, by deleting the word "roof" and by adding the words "or as a damp course" after the word "material." |

## EIGHTH SCHEDULE.

ENACTMENTS THE DUTIES UNDER WHICH ARE TERMINATED.

| Ref. No. | Enactment. |
|---|---|
| 1 | Section 1 of the Finance (Customs Duties) (No. 3) Act, 1931 (No. 42 of 1931). |
| 2 | Section 2 of the Finance (Customs Duties) No. 3) Act, 1931 (No. 42 of 1931). |
| 3 | Section 10 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932). |
| 4 | Section 1 of the Finance (Customs Duties) (No. 3) Act, 1932 (No. 22 of 1932). |
| 5 | Section 4 of the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932). |

Saorstát Eireann

BILLE AIRGID, 1933.

# BILLE

*(mar de leasuíodh ar Thuarasgabháil)*
*dá ngairmtear*

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*An tAire Airgid do thug isteach.*

*Do horduíodh, ag* Dáil Eireann, *do chló-bhualadh,* 28*adh Meitheamh,* 1933.


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Saorstát Eireann.

FINANCE BILL, 1933.

# BILL

*(as amended on Report)*
*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 Eireann, *to be printed,* 28*th June,* 1933.


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