



BILLE AIRGID, 1934.

FINANCE BILL, 1934.

Mar do tugadh isteach.

As introduced.

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[No. 26 of 1934.]

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SAORSTÁT EIREANN

BILLE AIRGID, 1934.

FINANCE BILL, 1934.

BILL

5

entitled

AN ACT TO CHARGE AND IMPOSE CERTAIN DUTIES OF
CUSTOMS AND INLAND REVENUE (INCLUDING
EXCISE), TO AMEND THE LAW RELATING TO
CUSTOMS AND INLAND REVENUE (INCLUDING
10 EXCISE), AND TO MAKE FURTHER PROVISIONS IN
CONNECTION WITH FINANCE.

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

PART I.

15

INCOME TAX AND SUR-TAX.

1.—(1) Income tax shall be charged for the year beginning on the 6th day of April, 1934, at the rate of four shillings and six pence in the pound. Income tax and sur-tax for the year 1934-35.

(2) Sur-tax for the year beginning on the 6th day of April, 1934, 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, 1933.

25 (3) The several statutory and other provisions which were in force during the year beginning on the 6th day of April, 1933, 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
30 of April, 1934.

2.—Rules 7 and 8 (which relate to certain allowances for repairs and maintenance) of No. V (Rules in respect of deductions and allowances) of Schedule A of the Income Tax Act, 1918, as Cesser of certain allowances for repairs.

amended by subsequent enactments, shall cease to have effect in respect of any assessment other than an assessment on any lands or on any farmhouse or farm buildings occupied together with any lands for the purpose of farming such lands or on any premises being mills, factories, or other similar premises. 5

Certain assessments under Schedule E.

3.—(1) Assessments under Schedule E of the Income Tax Act, 1918, on persons to whom the Public Services (Temporary Economies) Act, 1933 (No. 37 of 1933), applied shall be computed as if the last-mentioned Act had not been enacted.

(2) For the purpose of computing an assessment under Schedule E of the Income Tax Act, 1918, for the year commencing on the 6th day of April, 1934, on a person who is an officer within the meaning of the Local Services (Temporary Economies) Act, 1934 (No. 16 of 1934), there shall be allowed a deduction equal to the amount of the deduction made or to be made in respect of the financial year beginning on the 1st day of April, 1934, under the said Local Services (Temporary Economies) Act, 1934, from the salary (within the meaning of that Act) of such person. 15

(3) For the purpose of computing assessments for the year beginning on the 6th day of April, 1934, under Schedule E of the Income Tax Acts, 1918, on national school teachers in respect of remuneration receivable by them as such, the following provisions shall (without prejudice to the application and operation of subsection (1) of this section) apply and have effect, that is to say:— 20

(a) the revised scales of salary and other grants sanctioned by the Minister for Education with the concurrence of the Minister for Finance and brought into operation as on and from the 1st day of April, 1934, shall be deemed to have been in operation in respect of the financial year beginning on the 1st day of April, 1933, and 25 30

(b) any deduction from salary or other grants on account of premiums payable under the National School Teachers (Ireland) Act, 1879, in respect of the said financial year beginning on the 1st day of April, 1933, shall be deemed not to have been made. 35

Power to grant relief in certain cases.

4.—Where the Revenue Commissioners are satisfied that the application of the provisions of Part II of the First Schedule to the Finance Act, 1929 (No. 32 of 1929), would give rise to hardship in the case of income derived from an employment exercised wholly outside Saorstát Eireann, they may grant such relief as in their opinion is just. 40

Exercise of powers by one Special Commissioner.

5.—Notwithstanding anything to the contrary contained in any Act—

(a) any precept under section 139 of the Income Tax Act, 1918, may be issued by one Special Commissioner, and 45

(b) any application by any person for an adjustment of his liability and any claim by any person for exemption, abatement, relief or repayment of tax may be heard and determined by one Special Commissioner.

5 6.—(1) The Special Commissioners shall from time to time and as often as shall appear to them to be necessary, issue warrants signed (but not necessarily sealed) by two of such Commissioners appointing the persons named in such warrants to be collectors of the tax and sums of money (including any
10 arrears) assessed and charged in the duplicates of assessments, and requiring and empowering the said persons to demand, collect, recover, and levy such tax and sums of money, including as aforesaid.

Issue of warrants and delivery of duplicates.

15 (2) Every warrant issued by the Special Commissioners before the commencement of this Part of this Act shall be, and be deemed always to have been, as valid and effectual as it would have been if the next preceding sub-section of this section had been in force when such warrant was issued.

20 (3) After the expiration of the respective times for the hearing of appeals (including appeals in relation to tax chargeable for a year of assessment beginning before the commencement of this Part of this Act) the inspector of taxes shall cause duplicates of all assessments to be delivered to the persons appointed by the Special Commissioners to be collectors.

25 (4) The issue, whether before or after the commencement of this Part of this Act, of a warrant signed (but not necessarily sealed) by two Special Commissioners shall be and be deemed always to have been sufficient authority to empower the persons named in such warrant to demand, collect, recover, and levy in
30 accordance with such warrant the tax and sums of money (including arrears) assessed and charged in the duplicates of assessments.

35 (5) Section 197 of the Income Tax Act, 1918, is hereby repealed, and it is hereby declared that the foregoing sub-sections of this section shall have effect notwithstanding anything to the contrary contained in the Income Tax Act, 1918, or any other enactment.

PART II.

CUSTOMS AND EXCISE.

40 7.—(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 10th day of May, 1934, a customs duty at the rate stated in the third column of the said Schedule opposite the mention of the articles in the said
45 second column.

Imposition of duties in the First Schedule.

(2) Where a percentage is stated in the third 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
50 value of such article.

(3) The provisions (if any) set forth in the fourth column of the First Schedule to this Act at any reference number in that Schedule shall have effect in respect of the duty mentioned at that reference number.

Duty on boots and shoes.

8.—(1) In lieu of the duty imposed by section 4 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), as amended by subsequent enactments, 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 10th day of May, 1934, a duty of customs at the rate (save as is hereinafter otherwise provided) stated in the third column of the said Schedule opposite the mention of the article in the said second column. 10

(2) Duty at the rate of sixpence per boot or shoe (as the case may be) shall be the minimum duty chargeable by virtue of this section in respect of boots and shoes of any description which, in the opinion of the Revenue Commissioners, have, before importation, been substantially worn or otherwise used outside Saorstát Eireann by a person other than the importer or the members of his family or household, and accordingly the duty imposed by this section shall, in respect of all such boots and shoes, be charged at whichever of the following rates produces in each particular case the greater amount of duty, that is to say, the appropriate rate mentioned in the Second Schedule to this Act or the said rate of sixpence per boot or shoe. 15 20 25

(3) The duty imposed by this section shall not be charged or levied on shaped rubber soles or shaped rubber heels which, in the opinion of the Revenue Commissioners, are designed, constructed, and intended for use for attachment to the soles or heels of complete boots or shoes and are, in the opinion aforesaid, capable only of being so used, and the said duty shall also not be charged or levied on component parts of such shaped rubber soles or such shaped rubber heels as aforesaid. 30

(4) Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, is satisfied that any component parts (chargeable with the duty imposed by this section) of boots or shoes are required to be imported into Saorstát Eireann by any person before the 1st day of July, 1935, for use in the manufacture in Saorstát Eireann of boots or shoes, the Revenue Commissioners may by licence authorise such person, subject to compliance with such conditions as they may think fit to impose, to import, before the said 1st day of July, 1935, and without payment of the said duty, any such component parts as aforesaid either, as the Revenue Commissioners shall think proper, with or without limit or restriction as to quantity, class, or otherwise. 35 40 45

(5) In this section and in the Second Schedule to this Act, the word "boot" includes any external footwear which extends above the ankle of the wearer, and the word "shoe" includes slipper, golosh, sandal, clog, and any other external footwear which does not extend above the ankle of the wearer. 50

Duty on personal clothing and wearing apparel.

9.—(1) In lieu of the duty imposed by section 7 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), as amended by subsequent enactments, there shall be charged, levied, and paid on every of the articles mentioned in the second column in Part I of the Third Schedule to this Act imported into Saorstát Eireann on or after the 10th day of May, 1934, a duty of customs at the rate (save as is otherwise provided by this section) stated in the third column of the said Part I of the said Schedule opposite the mention of the article in the said second column. 55 60

(2) In the case of the several articles mentioned in the second column in Parts II and III of the Third Schedule to this Act and to which the said Parts are respectively applicable, duty at the rate stated in the third column in the said Part II or the said Part III (whichever is applicable) opposite the mention of the article in the said second column shall be the minimum duty chargeable by virtue of this section in respect of each such article, and accordingly the duty imposed by this section shall, in respect of every such article, be charged at whichever of the following rates produces in each particular case the greater amount of duty, that is to say, the rate chargeable in respect of such article under Part I of the said Schedule or the rate chargeable under whichever of Parts II and III of the said Schedule is applicable to such article.

(3) The statement of a percentage in the third column of the Third Schedule to this Act opposite the mention of any article in the second column of that Schedule shall be taken and construed as meaning a rate of duty equal to that percentage of the value of such article.

(4) Whenever the Revenue Commissioners are satisfied that any article chargeable with the duty imposed by this section is imported for use exclusively in a stage play or other dramatic or musical representation or performance, they may, subject to compliance with such conditions as they may think fit to impose, permit such article to be imported without payment of the said duty.

(5) Where a shirt, collar, or cuff is exported from Saorstát Eireann and undergoes outside Saorstát Eireann the process of first dressing and is then reimported into Saorstát Eireann, the duty imposed by this section shall, notwithstanding anything contained in section 25 of the Finance Act, 1933 (No. 15 of 1933), be charged, levied, and paid on such shirt, collar, or cuff on such reimportation and shall be so charged, levied, and paid at the rate which would be applicable if such shirt, collar, or cuff had not previously been exported from Saorstát Eireann.

(6) Notwithstanding anything contained in this section or the Third Schedule to this Act, the duty imposed by this section shall not be charged or levied—

(a) on boots, shoes, goloshes, sandals, clogs, or other external footwear, or on component parts or accessories thereof, nor

(b) on any accessory of personal clothing or wearing apparel which is imported separately from the clothing or apparel and is made wholly or mainly of non-textile materials, nor

(c) on any article which is a component part of any personal clothing or wearing apparel (other than an umbrella) and is made wholly or mainly of any non-textile material other than leather or fur, nor

(d) on any article which is a component part of any personal clothing or wearing apparel and is made wholly or mainly of leather and is shown to the satisfaction of the Revenue Commissioners to be suitable and intended for use in the manufacture of hats or caps, nor

(e) on any personal clothing or wearing apparel made wholly or mainly of paper, nor

- (f) on any unassembled component parts of an umbrella, nor
- (g) on any of the following partial assemblies of component parts of an umbrella, that is to say:—
- (i) separate ribs each having a stay attached,
 - (ii) assembled ferrules, 5
 - (iii) assembled runners,
 - (iv) assembled handles, nor
- (h) on any article of a surgical or medical character intended to be worn because of or as a preventive against or remedy for any physical ailment or defect, nor 10
- (i) on ornamental feathers or artificial flowers which are shown to the satisfaction of the Revenue Commissioners to be imported for use in the making or trimming of personal clothing or wearing apparel and are imported separately from such clothing or apparel, nor 15
- (j) on hoods or shapes for the manufacture of hats which require for the purpose of such manufacture to be blocked, shaped, or cut, and in respect of which it is shown to the satisfaction of the Revenue Commissioners that the process of blocking, shaping, or cutting represents a substantial portion of the process of manufacture, nor 20
- (k) on any component part or accessory of personal clothing or wearing apparel which, in the opinion of the Revenue Commissioners, is of the nature of a crest, badge, or motif, nor 25
- (l) on any article which, in the opinion of the Revenue Commissioners, is designed, constructed, and intended for use by persons in the course of their employment as a protection against injury or disease. 30

(7) In this section and in the Third Schedule to this Act the expression "wearing apparel" includes pocket handkerchiefs and umbrellas, and the word "trousers" shall be construed as meaning a single article whether described as "trousers" or as "a pair of trousers," and shall also be construed as including long trousers, short trousers, breeches, knickerbockers, and other similar articles. 35

Duty on certain woven tissues.

10.—(1) In lieu of the duty imposed by section 9 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), as amended by subsequent enactments, there shall be charged, levied, and paid on all woven tissues (other than floor coverings) which are imported into Saorstát Eireann on or after the 10th day of May, 1934, and are made wholly or partly of wool or worsted and are imported in the piece and are not less than twelve inches in width and are not less than seven ounces in weight per square yard, a duty of customs at whichever of the following rates is applicable, that is to say:— 40 45

- (a) if such woven tissue does not exceed one shilling and threepence in value per square yard—at the rate of an amount equal to thirty per cent. of the value of the article; 50

(b) if such woven tissue exceeds one shilling and threepence in value per square yard—at the rate of an amount equal to forty-five per cent. of the value of the article.

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

(3) The duty imposed by this section shall not be charged or levied on any woven tissue in respect of which it is shown to the satisfaction of the Revenue Commissioners that such woven tissue either—

15 (a) had been subjected, before importation, to a process of proofing by being backed or coated with a rubber or similar solution, or

(b) at importation forms part of a composite cloth which, or any part of which, had been subjected, before
20 importation, to a process of proofing.

(4) Whenever the Revenue Commissioners are satisfied, in respect of any woven tissue which but for this paragraph would be chargeable with the duty imposed by this section, that such woven tissue—

25 (a) is suitable and intended solely for use in the upholstering of or as covering for furniture or vehicles, or

(b) is of the nature of blanketing or felt and is suitable and intended solely for use in an industrial process other than the manufacture of saddlery, harness, blankets,
30 rugs, personal clothing, or wearing apparel,

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

35 (5) The duty imposed by this section shall not be charged or levied on any woven tissue imported into Saorstát Eireann after exportation therefrom in respect of which it is shown to the satisfaction of the Revenue Commissioners that such woven tissue was manufactured in Saorstát Eireann and was
40 exported from Saorstát Eireann solely for the purpose of undergoing outside Saorstát Eireann the process of proofing or the process of shrinking or both those processes and did not undergo outside Saorstát Eireann any other process.

45 **11.—(1)** In lieu of the duty imposed by section 11 of the Finance Act, 1928 (No. 11 of 1928), as amended by subsequent enactments, there shall be charged, levied, and paid a duty of customs (to be known and in this Act referred to as motor car duty) on every of the articles mentioned in the second column of the Fourth Schedule to this Act which is imported into Saorstát
50 Eireann on or after the 10th day of May, 1934, and such duty shall be charged, levied, and paid on every such article at the rate stated in the third column of the said Schedule opposite the mention of the article in the said second column. **Motor car duty.**

55 (2) The Minister for Finance may by order exempt from motor car duty any specified description of articles which are chargeable with the said duty and in respect of which the said Minister is satisfied that, having regard to the small value of articles of that description, it is inexpedient that the said duty should be charged thereon.

60 (3) Orders made under sub-section (5) of section 13 of the Finance (No. 2) Act, 1915, or under sub-section (1) of section 14

of the Finance Act, 1928 (No. 11 of 1928), and in force on the 9th day of May, 1934, may be revoked or amended by an order made under the next preceding sub-section of this section and, until so revoked and subject to any such amendment, shall apply to motor car duty and continue in force accordingly. 5

(4) The Minister for Finance may make regulations providing for the total or partial exemption for a limited period from motor car duty of motor cars brought into Saorstát Eireann temporarily.

(5) Regulations made under sub-section (6) of section 12 of the Finance (No. 2) Act, 1915, or under sub-section (2) of section 14 10 of the Finance Act, 1928 (No. 11 of 1928), and in force on the 9th day of May, 1934, may be revoked or amended by regulations made under the next preceding sub-section of this section and, until so revoked and subject to any such amendment, shall apply to motor car duty and to motor cars chargeable with that duty 15 and shall continue in force accordingly.

(6) Whenever the Revenue Commissioners are satisfied, in respect of a motor car which is in their opinion constructed and designed for the carriage of persons and is being imported into Saorstát Eireann and would, but for this sub-section, be charge- 20 able with motor car duty:—

(a) that the importer of such motor car either has within six months before the importation of such motor car begun to reside in Saorstát Eireann or *bona fide* intends to begin so to reside within six months after 25 such importation and, in either case, *bona fide* intends to reside permanently in Saorstát Eireann, and

(b) that such motor car had before such importation been used outside Saorstát Eireann by the importer or by his family or household but had not been so used for 30 the carriage of persons for reward, and

(c) that such motor car is being imported for use (otherwise than for the carriage of persons for reward) in Saorstát Eireann by the importer or by his family or household, 35

the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, permit such motor car to be imported without payment of motor car duty.

(7) Where it is shown to the satisfaction of the Revenue Commissioners either— 40

(a) that a motor car is constructed and adapted for propulsion or traction along rail tracks and is intended to be or has been and is being used exclusively for such propulsion or traction, or

(b) that a motor tractor is constructed and adapted for use 45 for agricultural purposes not involving substantial use on a public road and is intended to be or has been and is being used exclusively for such purposes, or

(c) that a component part or accessory of a motor car is intended to be or has been and is being used exclu- 50 sively as a component part or accessory of any such motor car or any such tractor as is mentioned in the foregoing paragraph (a) or the foregoing paragraph (b) (as the case may be), or

(d) that an article is of a kind mainly used as a component 55 part or an accessory of a motor car but is being imported for use for some other purpose,

the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, allow such motor car or other article to be imported without payment of motor car 60 duty or, where such duty has been paid on importation, repay such duty.

(8) Where a person engaged in the manufacture in Saorstát Eireann of motor tractors shows, to the satisfaction of the Revenue Commissioners, that a substantial proportion of the motor tractors manufactured by him in Saorstát Eireann is
5 exported, the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, allow the importation into Saorstát Eireann by such person of motor tractor parts and assemblies of such parts without payment of motor car duty thereon.

10 (9) Motor tractor parts and assemblies of such parts which are, by virtue of the next preceding sub-section of this section, allowed to be imported into Saorstát Eireann without payment of motor car duty shall be used by the importer thereof solely in the
15 manufacture in Saorstát Eireann of motor tractors (whether for exportation or for home use), or in the repair of motor tractors made by him in Saorstát Eireann, and if any such importer uses any such part or assembly in any other manner or for any other purpose whatsoever he shall be guilty of an offence under the
20 Customs Acts and shall be liable on summary conviction thereof to a fine equal to treble the value of such part or assembly (including the motor car duty chargeable thereon) or, at the election of the Revenue Commissioners, to a fine of one hundred pounds and, in any case, the part or assembly in respect of which the offence is committed shall be forfeited.

25 (10) 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 motor car
30 duty 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.

(11) In this section and the Fourth Schedule to this Act—
35 the expression "motor car" means a mechanically propelled vehicle (including a bicycle and a tricycle) which derives its motive power from an internal combustion engine or from an electric motor or a combination of such engine and such motor
40 and (except in Part III of the Fourth Schedule to this Act) includes a vehicle which is, in the opinion of the Revenue Commissioners, designed and constructed solely or primarily for traction on a road by a mechanically propelled vehicle, but does not include a vehicle which is, in the opinion aforesaid, a road
45 roller or a road sweeper;

the expression "motor tractor" means a motor car which is designed and constructed solely or primarily for the traction of vehicles or other articles.

50 (12) For the purposes of this section and the Fourth Schedule to this Act—

the body of a motor car (other than a motor tractor, a bicycle, or a tricycle) includes the driver's seat and the cab or roof thereof;

55 the chassis or a motor car includes the dashboard, scuttle-dash, windscreen, mudguards, lamps, and, in the case of a motor car which is a motor tractor or a bicycle or a tricycle, the driver's seat;

a component part which is constructed in one piece from a material or substance shall not be deemed to be assembled.

60 (13) In Part III of the Fourth Schedule to this Act, the word "assembly" means assembly of a character and to an extent for the time being approved of by the Minister for Industry and Commerce, and the expressions "motor car body" and "motor

car chassis " respectively do not include the body or the chassis (as the case may be) of a vehicle which is not mechanically propelled.

Steam car duty.

12.—(1) There shall be charged, levied, and paid a duty of customs (to be known and in this Act referred to as steam car duty) on every of the articles mentioned in the second column of the Fifth Schedule to this Act which is imported into Saorstát Eireann on or after the 10th day of May, 1934, and such duty shall be charged, levied, and paid on every such article at the rate stated in the third column of the said Schedule opposite the mention of such article in the said second column.

(2) The Minister for Finance may by order exempt from steam car duty any specified description of articles which are chargeable with the said duty and in respect of which the said Minister is satisfied that, having regard to the small value of articles of that description, it is inexpedient that the said duty should be charged thereon.

(3) The Minister for Finance may make regulations providing for the total or partial exemption for a limited period from steam car duty of steam cars brought into Saorstát Eireann temporarily.

(4) Whenever the Revenue Commissioners are satisfied, in respect of a steam car which is in their opinion constructed and designed for the carriage of persons and is being imported into Saorstát Eireann and would, but for this sub-section, be chargeable with steam car duty,—

(a) that the importer of such steam car either has within six months before the importation of such steam car begun to reside in Saorstát Eireann or *bona fide* intends to begin so to reside within six months after such importation and, in either case, *bona fide* intends to reside permanently in Saorstát Eireann, and

(b) that such steam car had before such importation been used outside Saorstát Eireann by the importer or by his family or household but had not been so used for the carriage of persons for reward, and

(c) that such steam car is being imported for use (otherwise than for the carriage of persons for reward) in Saorstát Eireann by the importer or by his family or household,

the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, permit such steam car to be imported without payment of steam car duty.

(5) Where it is shown to the satisfaction of the Revenue Commissioners either—

(a) that a steam car is constructed and adapted for propulsion or traction along rail tracks and is intended to be or has been and is being used exclusively for such propulsion or traction, or

(b) that a steam tractor is constructed and adapted for use for agricultural purposes not involving substantial use on a public road and is intended to be or has been and is being used exclusively for such purposes, or

(c) that a component part or accessory of a steam car is intended to be or has been and is being used exclusively as a component part or accessory of any such steam car or any such tractor as is mentioned in the foregoing paragraph (a) or the foregoing paragraph (b) (as the case may be), or

(d) that an article is of a kind mainly used as a component

part or an accessory of a steam car but is being imported for use for some other purpose,

the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, allow such steam car
5 or other article to be imported without payment of steam car duty or, where such duty has been paid on importation, repay such duty.

(6) Whenever the Minister for Finance, after consultation with the the Minister for Industry and Commerce, so thinks proper,
10 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 steam car duty any articles chargeable with such duty either, as the Revenue Commissioners shall think proper, without limit as to
15 time or quantity or either of them or within a specified time or in a specified quantity.

(7) In this section and the Fifth Schedule to this Act—
the expression "steam car" means a mechanically propelled vehicle which derives its motive power directly or indirectly
20 from a steam engine, and includes a vehicle which is, in the opinion of the Revenue Commissioners, designed and constructed solely or primarily for traction on a road by any such mechanically propelled vehicle but does not include a vehicle which is, in the opinion of aforesaid, a road roller or road sweeper.

(8) For the purposes of this section and the Fifth Schedule to this Act, the chassis of a steam car includes the driver's seat and the cab or roof thereof, and the dashboard, scuttle-dash, wind-screen, mudguards, and lamps.

13.—(1) In lieu of the duty imposed by section 14 of the
30 Finance Act, 1932 (No. 20 of 1932), there shall be charged, levied, and paid on all tea imported into Saorstát Eireann on or after the 1st day of July, 1934, a duty of customs at the rate of two-pence the pound. Duty on tea.

(2) The provisions of section 8 of the Finance Act, 1919, shall
35 apply to the duty imposed by this section with the substitution of the expression "Saorstát Eireann" for the expression "Great Britain and Ireland" and as though the Second Schedule to the Finance Act, 1919, contained a list of goods which were, by way of preferential rate, to be admitted free of duty, and tea which is
40 shown to the satisfaction of the Revenue Commissioners not to have been subjected to any process of blending outside the country of origin were included in that list, and tea were omitted from the list of goods in the said Second Schedule to which five-sixths of the full rate is so made applicable.

14.—No duty of customs, whether imposed before or after the
45 passing of this Act, shall be charged or levied on any article imported into Saorstát Eireann on or after the 10th day of May, 1934, which is shown to the satisfaction of the Revenue Commissioners to have been manufactured or produced more than one
50 hundred years before the date of importation. Exemption of antiques from all customs duties.

15.—As on and from the 28th day of May, 1934, the duty
imposed by section 8 of the Finance Act, 1933 (No. 15 of 1933), shall be charged, levied, and paid at the rate of two-thirds of one
penny per copy in lieu of the rate mentioned in that section, and
55 paragraph (b) of sub-section (2) of the said section 8 shall be amended by the deletion of the word "two-fifths" and the substitution therefor of the word "two-thirds." Alteration of duty on daily newspapers.

16.—Where, after the passing of this Act, drawback is payable
60 in respect of tobacco, such drawback shall, notwithstanding anything contained in any other enactment, be allowed and paid at such rates as the Revenue Commissioners shall determine. Drawback on tobacco.

17.—Section 20 of the Finance Act, 1932 (No. 20 of 1932), shall, as on and from the 10th day of May, 1934, be amended by the substitution of the words “ threepence and one half-penny ” for the word “ sevenpence ” in sub-section (3) of that section and that section shall be construed and have effect accordingly. 5

18.—(1) In lieu of the excise duties on tobacco imposed by sub-sections (2) and (3) of section 17 of the Finance Act, 1933 (No. 15 of 1933), and the duties mentioned in sub-section (4) of the said section 17, excise duty at the rates (save as is otherwise provided in this section) specified in Part I of the Sixth Schedule to this Act shall be charged, levied, and paid on all tobacco which is grown in Saorstát Eireann and is not shown to the satisfaction of the Revenue Commissioners to have been grown before the 1st day of January, 1934. 10

(2) Where it is shown to the satisfaction of the Revenue Commissioners in respect of any tobacco (in this sub-section referred to as the chargeable tobacco) chargeable with the excise duty imposed by this section that the chargeable tobacco was grown and manufactured under licence in Saorstát Eireann by a licensed manufacturer of tobacco who— 15

(a) in the year 1933, grew tobacco under licence in Saorstát Eireann and cured and manufactured such tobacco under licence in Saorstát Eireann, and 20

(b) in the year 1934 and every (if any) subsequent year up to and including the year in which the said duty is payable on the chargeable tobacco, has manufactured under licence in Saorstát Eireann tobacco grown by him under licence in Saorstát Eireann and no other tobacco, 25

the said duty imposed by this section shall be and be deemed always to have been chargeable at the rates specified in Part II of the Sixth Schedule to this Act in lieu of the rates specified in Part I of the said Schedule, and the appropriate refund of duty shall be made accordingly. 30

(3) Where— 35

(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 imposed by this section at a rate specified in the Sixth Schedule to this Act, 40

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. 45

(4) 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 55

(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 in a bonded warehouse, nor 60

(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.

5 (5) Where a person licensed to carry on the business of a licensed manufacturer of tobacco is entitled to the rebate mentioned in sub-section (3) of section 20 of the Finance Act, 1932 (No. 20 of 1932), such person shall be entitled to receive a like rebate (but at the rate of threepence and one half-penny per pound) in respect of every pound of unmanufactured tobacco, on
10 which the excise duty imposed by this section has been paid, received by such person and on which such rebate has not previously been paid.

15 19.—As on and from the 10th day of May, 1934, entertainments duty within the meaning of section 1 of the Finance (New Duties) Act, 1916, as amended by subsequent enactments, shall not be charged or levied on payments for admission to any entertainment as respects which it is proved to the satisfaction of the Revenue Commissioners that the entertainment consists solely of an exhibition of any game or sport which is played or contested
20 out of doors by two or more persons or by two or more groups of persons and does not involve the use or participation of horses, dogs, or other animals or the use of mechanically propelled vehicles.

Exemption from entertainments duty.

25 20.—The several Acts mentioned in the second column of the Seventh Schedule to this Act shall be respectively repealed in part, amended, or otherwise affected in the manner set out in the third column of the said Schedule opposite the mention of each such Act in the said second column, and the said Acts shall respectively have effect as so repealed in part, amended,
30 or affected in respect of articles imported into Saorstát Eireann on or after the 10th day of May, 1934.

Repeals and amendments of certain Finance Acts.

35 21.—The several duties mentioned in the third column of the Eighth Schedule to this Act and respectively imposed by the enactments mentioned in the second column of that Schedule shall not be charged or levied on any articles imported into Saorstát Eireann on or after the 10th day of May, 1934.

Termination of charge of certain duties.

40 22.—(1) The Third Schedule to the Finance Act, 1926 (No. 35 of 1926), shall be amended as on and from the 1st day of July, 1934, as follows, and section 20 of that Act and the said Third Schedule shall have effect accordingly, that is to say:—

Amendment of Third Schedule to the Finance Act, 1926.

By the deletion from paragraph 6 (as amended by subsequent enactments) of the said Third Schedule of the third proviso to that paragraph and the insertion in the said paragraph of the following proviso in lieu of the said
45 proviso so deleted, that is to say:—

50 “ In the case of any vehicle to which this paragraph applies and which exceeds ten horse-power and is fitted with a taximeter and is lawfully used as a small public service vehicle within the meaning of the Road Traffic Act, 1933 (No. 11 of 1933), or for purposes incidental to such user and for no other purpose, no duty shall be charged or levied in respect of the excess of the horse-power above ten horse-power.”

55 (2) Where a licence under section 13 of the Finance Act, 1920, was taken out before the 24th day of May, 1934, in respect of a vehicle which would be entitled to the relief afforded by the amendment mentioned in the foregoing sub-section of this section and either such licence is in force on the 30th day of June, 1934, and does not expire until after that date or such licence is for a
60 period commencing on or after the 1st day of July, 1934, the amount by which the duty paid under the said section 13 in
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respect of such vehicle on the taking out of such licence exceeds the duty chargeable having regard to the relief afforded by the said amendment in respect of such vehicle for the period for which such licence was taken out shall be repaid to the person by whom such licence was taken out.

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Amendment of excise duty on mechanically-propelled vehicles.

23.—Where a vehicle (in this section referred to as the first-mentioned vehicle) has another vehicle or an attachment in the nature of a vehicle attached to and partly superimposed upon it, the first-mentioned vehicle and the said other vehicle or attachment shall, for the purposes of the Third Schedule of the Finance Act, 1926 (No. 35 of 1926), be deemed to form and be a single vehicle and the first-mentioned vehicle shall not, by reason merely of the attachment thereto of the said other vehicle or attachment, be deemed to be a tractor or a vehicle drawing a trailer, and the amount of the duty chargeable under section 13 of the Finance Act, 1920, in respect of the first-mentioned vehicle and the said other vehicle or attachment shall be determined, and the said Third Schedule shall be construed and applied, accordingly.

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Amendment of section 8 of Finance (Customs and Excise) Act, 1933.

24.—Notwithstanding any provision to the contrary contained in any enactment relating to the recovery or application of excise penalties, the penalty imposed by sub-section (2) of section 8 of the Finance (Customs and Excise) Duties Act, 1933 (No. 52 of 1933), may be recovered and enforced at the suit of any member of the *Gárda Síochána*, and the Court shall have power to mitigate any such penalty to such amount as the Court may in its discretion think fit, and the council of the county or county borough shall not have power to mitigate any such penalty.

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Amendment of section 204 of the Customs Consolidation Act, 1876.

25.—Section 204 of the Customs Consolidation Act, 1876, is hereby amended by the deletion therefrom of the words "in the daytime" now contained therein, and the said section shall be construed and have effect accordingly.

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General provision for penalty for breach of condition.

26.—Wherever power is conferred (whether expressly or by implication and whether by this Act or by an order hereafter made under an Act passed before or after this Act or by a resolution hereafter passed having statutory effect by virtue of an Act passed before or after this Act) on the Revenue Commissioners to impose conditions in relation to any duty of customs (whenever or however imposed) or in relation to any exemption or relief from or modification of any such duty, every person who does any act (whether of commission or omission) which is a contravention of a condition imposed by the Revenue Commissioners under such power 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.

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PART III.

DEATH DUTIES.

Estate duty in case of certain annuities.

27.—Where an annuity or other interest is purchased or provided by a person (in this section referred to as the deceased), either by himself alone or in concert or by arrangement with any other person, the extent of the beneficial interest in such annuity or other interest on the death of the deceased shall, where the deceased dies on or after the date of the passing of this Act, be ascertained for the purposes of paragraph (d) of sub-section (1) of section 2 of the Finance Act, 1894, without regard to any expectant interest which the person who so becomes entitled to such beneficial interest on such death may have had in such annuity or other interest before such death.

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Estate duty on property in which limited interests are transferred to a company.

28.—For the purposes of the construction and application of section 26 of the Finance Act, 1931 (No. 31 of 1931), as amended by this Act, in and to the case of a person (in this section referred to as the deceased) dying on or after the date of the

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passing of this Act, property which is, by virtue of sub-section (1) of the said section 26 as so amended, deemed for the purposes of estate duty to pass on the death of the deceased shall include property complying with all the following conditions, that is to say:—

- 5 (a) the deceased had an estate or interest in such property limited to cease at his death, and
- 10 (b) another person had an estate or interest in such property limited to arise or to come into possession on the death of the deceased and to cease on the death of such other person or on the happening of any other event, and
- 15 (c) the said estate or interest of the deceased and the said estate or interest of such other person were transferred (whether before or after the passing of this Act, and whether directly or indirectly, and whether by one or more transactions, and whether in respect of the whole or of part only of such property) by the deceased and such other person to or for the benefit of a company to which the said section 26 as so amended applies, and
- 20 (d) none of the several paragraphs (a), (b), (c), and (d) of sub-section (1) of the said section 26 as so amended applies in the circumstances of the case.

25 (2) So much of sub-section (4) of section 26 of the Finance Act, 1931, as requires the duty or any part thereof to be repaid by the company to the executor shall not apply where property is, by virtue only of the extension of the said section 26 indicated in the foregoing sub-section of this section, deemed for the purposes of estate duty to pass on the death.

30 **29.**—Section 26 of the Finance Act, 1931 (No. 31 of 1931), shall, in the case of a person dying on or after the date of the passing of this Act, be amended as follows and shall be construed and have effect accordingly, that is to say:— Amendment of section 26 of the Finance Act, 1931.

35 (a) paragraph (c) of sub-section (1) of the said section shall be amended by the deletion therefrom of the words “by such company”, and

40 (b) sub-paragraph (iii) of paragraph (d) of sub-section (1) of the said section shall be amended by the deletion therefrom of the words “from the company,” and the insertion therein of the words “arising out of or in any way connected with the transfer” in lieu of the said words so deleted.

45 **30.**—(1) The second proviso to section 38 of the Stamp Duties (Ireland) Act, 1842, shall cease to have effect as respects legacies to which the legatee becomes beneficially entitled in possession on or with reference to the death of a person dying on or after the date of the passing of this Act. Legacy duty on legacies for charitable purposes.

50 (2) For the purposes of section 18 of the Succession Duty Act, 1853, the expression “Legacy Duty Acts” where it firstly occurs in that section shall, in the case of a person dying on or after the date of the passing of this Act, be deemed to include this Act, and the said section 18 shall be construed and have effect accordingly.

55 **31.**—(1) Where the Revenue Commissioners are satisfied that the whole of a legacy which is given for charitable purposes and becomes applicable to those purposes on or with reference to the death of a person dying after the passing of this Act has been or will be applied to charitable purposes in Ireland, such legacy shall be wholly exempt from legacy duty. Legacies and successions for charitable purposes.

60 (2) Where the Revenue Commissioners are satisfied that a portion of a legacy which is given for charitable purposes and becomes applicable to those purposes on or with reference to the death of a person dying after the passing of this Act has

been or will be applied to charitable purposes in Ireland, the said portion of such legacy shall be exempt from legacy duty.

(3) Any succession or part of a succession which, if it were a legacy or a part of a legacy given by the will of the predecessor, would be exempt under this section from legacy duty shall be 5 exempt from succession duty.

Amendment of section 1 of Probate Duty Act, 1861.

32.—(1) Section 1 of the Probate Duty Act, 1861, shall be construed and have effect as if the words “ where there shall be no notice of disputing the liability to such assessment ” now contained therein were omitted therefrom. 10

(2) The provisions of the said section 1 of the Probate Duty Act, 1861 (as amended by this section) relating to the recovery of assessed succession duty shall apply to the recovery of assessed legacy duty, and the provisions of the said section 1 (as so amended) extending proceedings for delivery of accounts under the Legacy Duty Acts to the payment of the duty shall 15 apply to and effect a similar extension of proceedings for delivery of accounts under the Succession Duty Act, 1853.

(3) As from the passing of this Act, this section shall be deemed to be part of the existing law and practice mentioned in sub-section (1) of section 8 of the Finance Act, 1894, and the said sub-section shall be construed and have effect and this section shall apply accordingly. 20

PART IV.

MISCELLANEOUS AND GENERAL.

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Amendment of section 5 of the Finance (Customs and Stamp Duties) Act, 1929.

33.—Sub-section (1) of section 5 of the Finance (Customs and Stamp Duties) Act, 1929 (No. 5 of 1929), is hereby amended as from the passing of that Act by the addition, at the end of the said sub-section, of the words “ nor on any instrument whereby any property is reconveyed, retransferred or released to the 30 Agricultural Credit Corporation Limited ” and the said section shall be construed and have effect and be deemed always to have had effect accordingly.

Confirmation of powers of and acts done by Revenue Commissioners.

34.—(1) In order to remove doubts, it is hereby declared and enacted that all jurisdictions, powers, and duties which were, on 35 the 6th day of December, 1921, vested in, exercisable by, or incumbent on the Commissioners of Inland Revenue in relation to taxes and duties placed under their care and management or the Commissioners of Customs and Excise in relation to taxes and duties placed under their care and management became and 40 were, on the 21st day of February, 1923, vested in, exercisable by, or incumbent on the Revenue Commissioners.

(2) Wherever any British Statute (as adapted or applied by or under an Act of the Oireachtas) or any Act of the Oireachtas requires or permits any particular act or thing to be done by the 45 Revenue Commissioners in relation to a tax or duty under their care and management, it shall be lawful for such act or thing to be done by one only of the Revenue Commissioners, notwithstanding anything contained in such Statute (as so adapted or applied) or such Act in regard to the number of such Commis- 50 sioners by whom such act or thing shall or may be done.

(3) Every act or thing (other than an assessment which, before the 9th day of May, 1934, was declared by the High Court to be invalid or was vacated by the Revenue Commissioners) done or purported to be done by one Revenue Commissioner shall be 55

and be deemed always to have been as valid and effectual for all purposes as it would have been if this section of this Act had been enacted and in force when such act or thing was or purported to be so done.

5 35.—All taxes and duties imposed by this Act, except excise duties on mechanically propelled vehicles, are hereby placed under the care and management of the Revenue Commissioners. Care and management of taxes and duties.

36.—(1) This Act may be cited as the Finance Act, 1934.

Short title, construction, and commencement.

(2) Part I of this Act shall be construed together with the 10 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 manage- 15 ment 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, 1934.

FIRST SCHEDULE.

CERTAIN CUSTOM DUTIES.

Ref. No.	Description of Article liable to Duty	Rate of Duty	Special Provisions
1	Articles which are, in the opinion of the Revenue Commissioners, designed, constructed, and intended for use as holders of paper or twine in use, and also component parts of such articles.	50%	—
2	Apparatus (whether imported full or empty) which is, in the opinion of the Revenue Commissioners, designed, constructed, and intended for use for extinguishing fires by means of any liquid (other than water), powder, or other substance, but excluding any such apparatus which is made wholly or mainly of brass, bronze, gunmetal, copper, or a combination of any two or more of those metals.	40%	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.
3	Coffin mountings of metal.	66 $\frac{2}{3}$ %	—
4	Boilers and cylinders made wholly or mainly of copper and, in the opinion of the Revenue Commissioners, designed, constructed, and suitable for use in hot-water systems in houses, hotels, institutions, and other places primarily residential in character.	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.
5	Articles of any of the following descriptions made wholly or mainly of galvanised wrought iron or galvanised steel, that is to say :— (a) hollow-ware of domestic or household use ; (b) gutters, pipes and ridgings which are, in the opinion of the Revenue Commissioners, primarily intended for carrying off rain-water ; (c) buckets, cans, and pails ; (d) watering-pots ; (e) dust, ash or refuse bins or boxes ; (f) articles which are, in the opinion of the Revenue Commissioners, primarily intended for use in feeding or watering animals or birds ; (g) storage bins.	30%	—
6	Cast iron articles of any of the following descriptions, that is to say :— (a) External water and soil pipes and gutters, and connections therefor ; (b) sash weights ; (c) articles which are, in the opinion of the Revenue	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

FIRST SCHEDULE—continued

Ref. No.	Description of Article Liable to Duty	Rate of Duty	Special Provisions
	<p>Commissioners, primarily intended for use in the feeding or watering of animals or birds ;</p> <p>(d) desk and seat standards ;</p> <p>(e) manhole covers and frames ;</p> <p>(f) hydrant and valve covers ;</p> <p>(g) gulley traps ;</p> <p>(h) grids for sewer pipes or sewer traps ;</p> <p>(i) wheels, other than tractor or trailer wheels and other than wheels which are imported with and as part of a complete vehicle, machine, or other article ;</p> <p>(j) lamp and street standards ;</p> <p>(k) urinals and component parts of—cast iron urinals ;</p> <p>(l) fire-bars ;</p> <p>(m) coal-savers and false-bottoms for grates, ranges, or other fire-places ;</p> <p>(n) stop-cock boxes ;</p> <p>(o) floor plates ;</p> <p>(p) capstans and bollards and component parts of cast iron capstans ;</p> <p>(q) tables and table standards, and component parts of cast iron tables and table standards ;</p> <p>(r) pile shoes ;</p> <p>(s) smoke pipes, ventilation pipes, and other similar pipes ;</p> <p>(t) hand-operated water-pumps, and component parts of cast-iron hand-operated water-pumps ;</p> <p>(u) street fountain casings, and component parts of cast iron street fountain casings.</p>		<p>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.</p>
7	<p>(a) Metal plates (complete with letters and numbers or either of them painted thereon or affixed thereto) which are, in the opinion of the Revenue Commissioners, designed, constructed, and intended to be used as the identification plates or marks required by law to be carried on particular classes of mechanically propelled road vehicles.</p> <p>(b) Metal plates which are, in the opinion of the Revenue Commissioners, designed, constructed, and intended to be used (after letters and numbers or either of them have been painted thereon or affixed thereto) as such identification plates or marks as aforesaid.</p> <p>(c) Letters and numbers which are, in the opinion of the Revenue Commissioners, designed, constructed, and intended to be affixed to such metal plates as are mentioned in the next preceding paragraph.</p>	33½%	—
8	<p>Articles of any of the following descriptions made wholly or mainly of iron wire, or steel wire or a combination of iron wire and steel wire, and component parts (made wholly or mainly of iron wire or steel wire or a combination of iron wire and steel wire) of such</p>	33½%	—

FIRST SCHEDULE—continued

Ref. No.	Description of Article Liable to Duty	Rate of Duty	Special Provisions
	articles, that is to say :— (a) guards ; (b) baskets ; (c) traps ; (d) mats ; (e) racks ; (f) boxes ; (g) trays ; (h) ladles ; (i) garden or cemetery work ; (j) cages ; (k) frames ; (l) grids ; (m) cork screws ; (n) muzzles ; (o) whisks or beaters ; (p) screens ; (q) files ; (r) webbing, netting, and fencing, excluding netting of hexagonal mesh.		
9	Spades and shovels for manual use (other than spades and shovels with wire or wooden blades and other than spades and shovels which are, in the opinion of the Revenue Commissioners, suitable only for domestic indoor use), and also component parts (whether completely or partially manufactured) of such spades or such shovels.	50%	The duty mentioned at this Reference Number is in lieu of the duty imposed by Section 5 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), as amended at Reference Number 4 in the Fourth Schedule to the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932). 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.
10	Horseshoes made wholly or mainly of iron or steel.	50%	The duty mentioned at this Reference Number is in lieu of the duty imposed by section 11 of the Finance Act, 1932 (No. 20 of 1932), and mentioned at Reference Number 2 in the First Schedule to that Act.
11	Sieves, riddles, and riddling screens made of metal or of wood or of a combination of metal and wood, and also component parts (whether wholly or partly manufactured) of such sieves, riddles, and riddling screens.	33½%	—
12	(a) Any article which is, in the opinion of the Revenue Commissioners, a disinfectant, insecticide, vermicide, vermicide, or fungicide. (b) Any article which is, in the opinion aforesaid, an ointment or salve, other than petroleum jelly.	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

FIRST SCHEDULE—continued

Ref. No.	Description of Article Liable to Duty	Rate of Duty	Special Provisions
			to time or quantity or either of them or within a specified time or in a specified quantity. The duty mentioned at this reference number shall not be charged or levied on any article which, in the opinion of the Revenue Commissioners, normally requires any process of preparation (other than the addition of water) before being used as a disinfectant, insecticide, vermicide, vermicide, or fungicide.
13	Photographic prints printed direct from a photographic film or photographic plate, including slides of all descriptions for use in magic lanterns, but excluding prints and slides which are, in the opinion of the Revenue Commissioners, of a technical or scientific nature.	33½%	—
14	Complete dentures of any material, and also bases (made wholly or mainly of metal) for dentures.	25%	—
15	(a) Racquets which are, in the opinion of the Revenue Commissioners, designed, constructed, and intended for use in games of tennis, lawn tennis, badminton, racquets, or similar games or in any one or more of such games and are, in the opinion aforesaid, completely or substantially manufactured. (b) Clubs or sticks which, in the opinion of the Revenue Commissioners, are designed, constructed, and intended for use in the game of golf and are, in the opinion aforesaid, wholly or substantially manufactured.	50%	The duty imposed by section 11 of the Finance Act, 1932 (No. 20 of 1932), and mentioned at reference number 35 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.
16	(a) Any of the following articles which is, in the opinion of the Revenue Commissioners, made wholly or mainly of leather or of skin or of an imitation of leather or skin or of a combination of any two or more of those substances or of which the outer covering is, in the opinion aforesaid, made wholly or mainly of any such substance or combination of substances as aforesaid, that is to say :— (i) purses, pouches, wallets, pocket books, and card-cases which are, in the opinion aforesaid, designed constructed, and intended to be carried about the person, and (ii) ladies' reticules or hand-bags which are, in the opinion aforesaid, designed, constructed, and intended to be carried or worn about the person to serve the purposes of a pocket and to hold articles for current personal use. (b) Cash-bags made wholly or mainly of leather or skin or a combination of leather and skin and, in the opinion of the Revenue Commissioners, designed, constructed, and intended to be worn on the person.	20%	—

FIRST SCHEDULE—continued

Ref. No.	Description of Article Liable to Duty	Rate of Duty	Special Provisions
17	<p>(a) The following fruits in syrup imported in sealed tins or cans, that is to say, strawberries, gooseberries, damsons, plums, raspberries, blackberries, currants, and greengages.</p> <p>(b) All other fruits in syrup imported in sealed tins or cans.</p>	<p>per lb. 4d.</p> <p>per lb. 1d.</p>	<p>The duty mentioned at this reference number is in addition to any duty which may be chargeable in respect of any spirits or any saccharin contained in or used in the manufacture or preparation of the article, but is in lieu of all other duties which may be chargeable on the article.</p>
18	<p>Filled shot cartridges which are, in the opinion of the Revenue Commissioners, designed, constructed, and intended for use in shot guns.</p>	33½%	<p>The duty imposed by section 11 of the Finance Act, 1932 (No. 20 of 1932), and mentioned at Reference Number 35 in the First Schedule to that Act shall not be charged or levied on any articles chargeable with the duty mentioned at this reference number.</p>
19	<p>Articles which are, in the opinion of the Revenue Commissioners, metal frames or metal sashes (whether fitted or not fitted at importation with glass or other like substance) designed, constructed, and intended for doors or for windows or for parts of doors or for parts of windows.</p>	40%	<p>The word "windows," where it occurs in the second column at this reference number, includes skylights, deadlights and pavement lights.</p>
20	<p>Badges, medals and medallions made wholly or mainly of silver, copper, bronze, brass, gunmetal, tin, zinc, or aluminium, or a combination of any two or more of those metals, and whether having or not having fittings attached at importation, but excluding articles which are, in the opinion of the Revenue Commissioners, designed, constructed, and intended for use in the manufacture of articles of personal clothing or wearing apparel.</p>	33½%	<p>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.</p>
21	<p>(a) Articles (whether completely or partially manufactured) of any of the following descriptions made wholly or mainly of woven fabric, and component parts (made wholly or mainly of woven fabric) of such articles, that is to say:—</p> <p>(i) table cloths, table covers, and all other table equipment;</p> <p>(ii) towels and domestic cloths;</p> <p>(iii) tarpaulins.</p> <p>(b) Articles (whether completely or partially manufactured) of the following descriptions made wholly or mainly of cotton, linen, or union cloth, and component parts (made wholly or mainly of woven fabric) of such articles that is to say:—</p> <p>(i) ground sheets;</p> <p>(ii) tent covers;</p> <p>(iii) knapsacks;</p> <p>(iv) haversacks;</p> <p>(v) sleeping bags.</p> <p>(c) Bags and sacks (whether completely or partially manufactured) which are made wholly or mainly of cotton and are imported empty, and also component parts (made wholly or mainly of woven fabric) of such bags or sacks.</p>	40%	<p>Any article chargeable with the duty mentioned at this reference number which is imported into Saorstát Eireann after exportation therefrom shall be exempt from such duty if it is shown to the satisfaction of the Revenue Commissioners that such article was manufactured in Saorstát Eireann, and was exported from Saorstát Eireann solely for the purpose of undergoing one or more of the processes of proofing, bleaching, dyeing, painting, printing, and finishing, and did not undergo any other process of manufacture while so outside Saorstát Eireann.</p> <p>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</p>

FIRST SCHEDULE—continued

Ref. No.	Description of Article Liable to Duty	Rate of Duty	Special Provisions
			quantity or either of them, or within a specified time or in a specified quantity.
22	<p>Woven piece goods of any of the following descriptions and not less than twelve inches in width, that is to say :—</p> <p>(a) linen piece goods ;</p> <p>(b) union piece goods containing only a combination of two or more of the following fibres, that is to say : cotton, linen, hemp, ramie, jute, and hair (other than mohair and camel hair) ;</p> <p>(c) cotton tabling ;</p> <p>(d) cotton towelling ;</p> <p>(e) cotton piece goods (other than tabling and towelling) not less than four and one-half ounces in weight per square yard.</p> <p>The following piece goods are excluded from all the foregoing descriptions, that is to say, piece goods which, in the opinion of the Revenue Commissioners,</p> <p>(i) have been subjected to all or any one or more of the processes of proofing, printing, and painting, or</p> <p>(ii) have been so fabricated as to resemble blanketing, or</p> <p>(iii) are terry or chenille piece goods, or brocade, or velveteen, or holland shade cloth, or flannel-ette, or imitation tweed cloth of cotton.</p>	33½%	<p>For the purposes of chargeability with the duty mentioned at this reference number, two or more towels joined together only by the warp yarns shall be deemed to be piece goods.</p> <p>Any article chargeable with the duty mentioned at this reference number which is imported into Saorstát Eireann after exportation therefrom shall be exempt from such duty, if it is shown to the satisfaction of the Revenue Commissioners that such article was manufactured in Saorstát Eireann and was exported from Saorstát Eireann solely for the purpose of undergoing one or more of the processes of proofing, bleaching, dyeing, painting, printing, and finishing, and did not undergo any other process of manufacture while so outside Saorstát Eireann.</p> <p>Whenever the Revenue Commissioners are satisfied that any woven piece goods which, but for this provision, would be chargeable with the duty mentioned at this reference number, are suitable and intended solely for use in the upholstering of or as covering for furniture or vehicles, the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, permit such woven piece goods to be imported without payment of the said duty or may repay any such duty paid at importation.</p> <p>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.</p>
23	Any article which is, in the opinion of the Revenue Commissioners, bias binding designed, constructed, and intended for use in the manufacture or repair of articles made of textile material.	25%	—
24	Articles (other than copper washers) which are, in the opinion of the Revenue Commissioners, metal component parts of sparking plugs.	Per article, 6d.	—
25	(a) Articles which, in the opinion of the Revenue Commissioners, are lasts made wholly or mainly of wood and designed, constructed, and	40%	Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commis-

FIRST SCHEDULE—continued

Ref. No.	Description of Article Liable to Duty	Rate of Duty	Special Provisions
	<p>intended for use in the manufacture or repair of boots or shoes, and also articles which are, in the opinion aforesaid, component parts (made wholly or mainly of wood) of such lasts.</p> <p>(b) Articles which, in the opinion of the Revenue Commissioners, are designed, constructed, and intended for use as trees, stretchers, or fillers for boots or shoes and are made wholly or mainly of wood, or of celluloid or similar substance, or of pressed fibre or similar substance, and also articles which are, in the opinion aforesaid, component parts (made wholly or mainly of wood or other substance aforesaid) of such trees, stretchers, or fillers.</p> <p>(c) Articles which, in the opinion of the Revenue Commissioners, are designed, constructed, and intended for use as patterns for the uppers or parts of uppers of boots or shoes and are made wholly or mainly of metal or of cardboard or similar substance.</p>		<p>sioners 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.</p>
26	Sodium carbonate imported in crystalline form.	Per cwt. 2s. od.	<p>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.</p>
27	Bedding, excluding mattresses, rugs, filled quilts, unfilled quilt covers, cotton quilts, cotton blankets, and bedding made wholly or mainly of rubber.	40%	—
28	Rugs, including rugs or cloths which are made wholly or mainly of woven tissue and are, in the opinion of the Revenue Commissioners, designed, constructed, and intended for use as coverings for animals, but excluding rugs which are, in the opinion aforesaid, designed, constructed, and intended for use as floor coverings, and also excluding rugs made wholly or mainly of cotton.	40%	—
29	Live domestic fowls, turkeys, geese, and ducks.	Per bird, 21s. od.	<p>The duty mentioned at this reference number is in lieu of the duty imposed by section 2 of the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), and mentioned at reference number 4 in the Second Schedule to that Act.</p> <p>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 com-</p>

FIRST SCHEDULE—continued

Ref. No.	Description of Article Liable to Duty	Rate of Duty	Special Provisions
			<p>pliance with such conditions as they may think fit to impose, to import without payment of the duty mentioned at this reference number any birds 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.</p>
30	<p>Soups of all descriptions, whether in liquid, solid, powdered, or any other form, but excluding preparations which, in the opinion of the Revenue Commissioners, are primarily highly concentrated essences or extracts.</p>	<p>Per cwt., 84s. od</p>	<p>The duty mentioned at this reference number shall not be charged or levied on any article which is chargeable with a duty imposed by section 2 of the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), and mentioned at reference number 10 in the Second Schedule to that Act.</p> <p>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 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.</p>
31	<p>Honey, including artificial honey.</p>	<p>Per lb., 1s. od.</p>	<p>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 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.</p>
32	<p>Animals of the bovine species.</p>	<p>Per animal, 6os. od.</p>	<p>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 mentioned at this reference number any animals 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.</p>
33	<p>Raw skins and raw hides of any animal of the bovine</p>	<p>Per article,</p>	<p>Whenever the Minister for Finance, after consultation</p>

FIRST SCHEDULE—continued

Ref. No.	Description of Article Liable to Duty	Rate of Duty	Special Provisions
	species, and parts of such raw skins and parts of such raw hides.	10s. od.	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.
34	Articles of domestic or household use which, in the opinion of the Revenue Commissioners, are made wholly or mainly of clay and have been subjected to a process of glazing, but excluding articles which, in the opinion of the Revenue Commissioners, are designed, constructed, and intended for use as fixtures or fittings.	Per cwt., 30s. 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.
35	(a) Tools and implements of the following descriptions, that is to say :— (a) Scythes ; (b) sickles ; (c) slashers or slash-hooks ; (d) bill-hooks ; (e) hay knives. (b) Blades or heads for any of the articles mentioned in the preceding paragraph (a).	25%	—
36	Cordage, cables, ropes, and twine of hemp or like materials, excluding binder twine, coir yarn, and plaited or cable-laid sash cords, and also excluding any article which at importation forms part of another article.	40%	The duty mentioned at this reference number is in lieu of the duty imposed by section 1 of the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), and mentioned at reference number 22 in Part I of the First Schedule to that Act. 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.
37	Any of the following articles which is, in the opinion of the Revenue Commissioners, made of iron or of steel, or of a combination of iron and steel, and is imported otherwise than as part of another article, that is to say :— (a) Bolts, set screws, and	75%	The duty mentioned at this reference number is in lieu of any other duty that may be chargeable on the article. Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners

FIRST SCHEDULE—continued

Ref. No.	Description of Article Liable to Duty	Rate of Duty	Special Provisions
	<p>metal thread screws of which the shank is not less than one inch nor more than twenty inches in length, and is not less than three-eighths of one inch nor more than one and one-quarter inches in diameter, and</p> <p>(b) threaded nuts (other than wing nuts), of a size and threading to fit a bolt, set screw, or metal thread screw of a kind mentioned in the preceding paragraph (a).</p>		<p>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.</p>
38	<p>Prepared liquid or quasi-liquid sauces and condiments, excluding meat extracts, edible oils, and vinegar;</p> <p>(a) in the case of articles which are prescribed in the official import list to be entered on importation by weight;</p> <p>(b) in the case of articles which are prescribed in the official import list to be entered on importation by measure.</p>	<p>per lb. 1s. 6d.</p> <p>per gall. 13s. 4d.</p>	<p>The duty mentioned at this reference number is in addition to any duty chargeable in respect of any spirits or saccharin contained in or used in the manufacture or preparation of the article, but in lieu of any other duty which may be chargeable in respect of the article except the duty imposed by Section 22 of the Finance Act, 1932 (No. 20 of 1932.)</p> <p>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.</p>
39	Whiting or whitening.	per cwt. 1s. 0d.	<p>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.</p>
40	Articles which, in the opinion of the Revenue Commissioners, are manufactured articles and are made wholly or mainly of aluminium or of an aluminium alloy of which the main constituent is aluminium or of a combination of aluminium and such alloy as aforesaid.	50%	<p>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.</p>

FIRST SCHEDULE—continued

Ref. No.	Description of Article Liable to Duty	Rate of Duty	Special Provisions
41	Lubricating oil wholly or partly of mineral origin and imported in a container which at importation does not contain more than thirty-five gallons of such oil.	per gall. 1s. od.	The duty mentioned at this reference number shall not be charged or levied on any oil chargeable with the duty imposed by section 7 of the Finance Act, 1933 (No. 15 of 1933).
42	Flexible hose tubing or piping covered or bound with wire, but excluding any such tubing or piping which is made wholly or partly of rubber.	50%	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.
43	Fish of all kinds (including roes, but excluding fish paste) imported in sealed bottles, jars, kegs, pots, tins, or cans,— (a) where the container and the contents thereof do not together exceed one pound in weight ; (b) where the container and the contents thereof together exceed one pound in weight.	One penny on each such container (including its contents) One penny per pound or part of a pound weight of each such container (including its contents)	—
44	Fish kippered or smoked.	Per lb., 2d.	—
45	Fish filleted and parts thereof.	Per lb., 3d.	—

SECOND SCHEDULE.

DUTY ON BOOTS AND SHOES.

Ref. No.	Description of Article Liable to Duty.	Rate of Duty
1	Boots and shoes of which the upper is wholly or mainly of leather and skin, or either of them, but excluding boots and shoes which are, in the opinion of the Revenue Commissioners, designed, constructed, and intended for wear by infants, and also excluding boots made wholly or mainly of rubber, rubber-proofed material, rubber-coated material, or a combination of two or more of those materials.	An amount equal to thirty per cent. of the value of the article.

SECOND SCHEDULE—continued

Ref. No.	Description of Articles Liable to Duty.	Rate of Duty
2	Shaped soles, shaped heels, shaped uppers, and shaped parts of soles, heels, or uppers, made wholly or mainly of leather and skin or either of them but excluding soles, heels, and uppers which are, in the opinion of the Revenue Commissioners, designed, constructed, and intended for use in making boots or shoes for wear by infants and also excluding parts of such last-mentioned soles, heels, and uppers.	An amount equal to thirty per cent. of the value of the article.
3	Boots and shoes of which the upper is neither wholly nor mainly made of leather and skin or either of them, but excluding boots and shoes which are, in the opinion of the Revenue Commissioners, designed, constructed, and intended for wear by infants, and also excluding boots made wholly or mainly of rubber, rubber-proofed material, rubber-coated material, or a combination of two or more of those materials, and also excluding shoes of which the soles are made wholly or partly of rubber or of a material which, in the opinion of the Revenue Commissioners, is artificial rubber or an imitation of rubber or contains rubber as an ingredient.	An amount equal to twenty per cent. of the value of the article.
4	Shaped soles, shaped heels, shaped uppers, and shaped parts of soles, heels, or uppers, which are neither wholly nor mainly made of leather and skin or either of them, but excluding soles, heels, and uppers which are, in the opinion of the Revenue Commissioners, designed, constructed, and intended for use in making boots or shoes for wear by infants, and also excluding parts of such last-mentioned soles, heels, and uppers	An amount equal to twenty per cent. of the value of the article.
5	Boots made wholly or mainly of rubber, rubber-proofed material, rubber-coated material, or a combination of two or more of those materials, but excluding boots which are, in the opinion of the Revenue Commissioners, designed, constructed, and intended for wear by infants.	Whichever of the following rates is applicable, that is to say— (a) if the over-all length of the boot, measured from heel to toe on the outside, exceeds nine inches — two shillings per boot ; (b) if the said over-all length does not exceed nine inches — nine pence per boot.
6	Shoes of which the soles are made wholly or partly of rubber or of a material which, in the opinion of the Revenue Commissioners, is artificial rubber or an imitation of rubber or contains rubber as an ingredient, and of which the uppers are not made wholly or mainly of leather and skin or either of them, but excluding shoes which are, in the opinion of the Revenue Commissioners, designed, constructed, and intended for wear by infants.	Sixpence per shoe.

THIRD SCHEDULE.

DUTY ON PERSONAL CLOTHING AND WEARING APPAREL.

PART I.

Ref. No	Description of Articles Liable to Duty	Rates of Duty
1	Outer garments (other than hats, caps, gloves, and shawls) which are wholly or mainly knitted or made of knitted fabric, and component parts of such outer garments.	40%
2	Outer garments (other than hats, caps, gloves, and shawls) which are, in the opinion of the Revenue Commissioners, suitable for wear by men or suitable for wear by women, and are not chargeable under Reference Number 1 of this Schedule, and also component parts of such outer garments.	60%

THIRD SCHEDULE—continued

Ref. No.	Description of Articles Liable to Duty	Rate of Duty
3	Outer garments (other than hats, caps, gloves, and shawls) which are, in the opinion of the Revenue Commissioners, suitable for wear by boys, or suitable for wear by girls, or suitable for wear by infants, and are not chargeable under Reference Number 1 of this Schedule, and also component parts of such outer garments.	40%
4	Undergarments made wholly or mainly of silk and, in the opinion of the Revenue Commissioners, suitable for wear by women or suitable for wear by girls, and also component parts of such undergarments.	60%
5	Undergarments which are, in the opinion of the Revenue Commissioners, suitable for wear by infants, and also component parts of such undergarments.	30%
6	Undergarments not chargeable under Reference Number 4 or Reference Number 5 of this Schedule, and also component parts of such undergarments.	40%
7	Handkerchiefs.	60%
8	Gloves and component parts thereof.	40%
9	Umbrellas and component parts thereof.	40%
10	Hats and caps which are made wholly or mainly of leather or leather substitute or are proofed, and also component parts of such hats and caps.	60%
11	Hats and caps which, in the opinion of the Revenue Commissioners, are suitable for wear by men or suitable for wear by boys, and, in either case, are made wholly or mainly of woven wool tissue or are silk hats, and also component parts of such hats and caps.	60%
12	Hats and caps not chargeable under Reference Number 10 or Reference Number 11 of this Schedule, and also component parts of such hats and caps.	25%
13	Articles which, in the opinion of the Revenue Commissioners, are guards or protectors and are designed, constructed, and intended solely for use in sport, and also component parts of such articles.	10%
14	All garments which, in the opinion of the Revenue Commissioners, have, before importation, been substantially worn or otherwise used outside Saorstát Eireann by a person other than the importer or the members of his family or household.	25%
15	Articles of personal clothing or wearing apparel not chargeable under any other Reference Number in this Schedule, and component parts of such articles.	30%
16	Accessories of personal clothing and wearing apparel.	30%

PART II.

NOTE.—This Part of this Schedule does not apply to any article chargeable under Reference Number 14 in this Schedule.

Ref. No.	Description of Articles Liable to Duty	Rates of Minimum Duties
17	Proofed overcoats and other proofed coats.	5/- per article
18	Overcoats and suits which, in the opinion of the Revenue Commissioners, are made wholly or mainly of woven tissues wholly or partly of wool or worsted, and are not proofed, and are either suitable for wear by men or suitable for wear by boys.	10/- per article

THIRD SCHEDULE—continued

Ref. No.	Description of Articles Liable to Duty	Rates of Minimum Duties
19	Overcoats and suits which, in the opinion of the Revenue Commissioners, are not proofed, and are not chargeable under the next preceding Reference Number in this Schedule, and are either suitable for wear by men or suitable for wear by boys.	5/- per article
20	Coats, jackets, and trousers which, in the opinion of the Revenue Commissioners, are made wholly or mainly of woven tissues wholly or partly of wool or worsted, and are not proofed, and are either suitable for wear by men or suitable for wear by boys.	4/- per article
21	Coats, jackets, and trousers which, in the opinion of the Revenue Commissioners, are not proofed, and are not chargeable under the next preceding Reference Number in this Schedule, and are either suitable for wear by men or suitable for wear by boys.	2/- per article
22	Waistcoats which, in the opinion of the Revenue Commissioners, are made wholly or mainly of woven tissues wholly or partly of wool or worsted, and are not proofed, and are either suitable for wear by men or suitable for wear by boys.	2/- per article
23	Waistcoats which, in the opinion of the Revenue Commissioners, are not proofed, and are not chargeable under the next preceding Reference Number in this Schedule, and are either suitable for wear by men or suitable for wear by boys.	1/- per article
24	Hose and half-hose.	6/- per dozen pairs.
25	Underwear which is wholly or mainly knitted or made of knitted fabric.	10/- per dozen articles.
26	Knitted cardigans, pullovers, jerseys, waistcoats, and similar articles.	15/- per dozen articles

PART III.

NOTE.—This part of this Schedule applies only to articles which are chargeable under Reference Number 14 in this Schedule and are not shown to the satisfaction of the Revenue Commissioners to be imported otherwise than for sale.

Ref. No.	Description of Articles Liable to Duty	Rates of Minimum Duties
27	Overcoats, suits, and costumes chargeable under Reference Number 14 in this Schedule.	3/- per overcoat, suit, or costume.
28	Coats, jackets, frocks, dresses, wraps, skirts and trousers chargeable under Reference Number 14 in this Schedule and not imported with and as part of a suit or costume.	1/6 per article
29	All articles of personal clothing or wearing apparel chargeable under Reference Number 14 in this Schedule and not mentioned at either Reference Number 27 or Reference Number 28 in this Schedule.	-/6 per article

FOURTH SCHEDULE.

MOTOR CAR DUTY.

PART I.

MOTOR CAR BODIES AND COMPONENT PARTS AND ACCESSORIES OF SUCH BODIES.

Ref. No.	Article Chargeable with Duty	Rate of Duty
1	On every motor car body (whether imported separately or together with the chassis to which it is intended to be attached or as part of a complete or substantially complete motor car) which is, in the opinion of the Revenue Commissioners, designed and constructed for the carriage of persons or for the carriage of goods or for the carriage of both persons and goods, but excluding any such motor car body which is, in the opinion aforesaid, designed and constructed for the carriage of more than six persons (whether with or without goods) exclusive of the driver.	Whichever of the following sums is, in each particular case, the greater, that is to say, a sum equal to fifty per cent. of the value of the article or the sum of forty pounds.

FOURTH SCHEDULE—continued

Ref. No.	Article Chargeable with Duty	Rate of Duty
2	On every motor car body (whether imported separately or together with the chassis to which it is intended to be attached or as part of a complete or substantially complete motor car) which is, in the opinion of the Revenue Commissioners, designed and constructed for the carriage of more than six persons (whether with or without goods) exclusive of the driver and is shown, to the satisfaction of the Revenue Commissioners, not to have been used before importation for the carriage outside Saorstát Eireann of persons or goods for reward.	Whichever of the following sums is, in each particular case, the greater, that is to say, a sum equal to fifty per cent. of the value of the article or the sum of forty pounds.
3	On every motor car body (whether imported separately or together with the chassis to which it is intended to be attached or as part of a complete or substantially complete motor car) which in the opinion of the Revenue Commissioners, is designed and constructed for the carriage of more than six persons (whether with or without goods) exclusive of the driver and is not shown to the satisfaction of the Revenue Commissioners, to be chargeable at reference number 2 in this Schedule.	An amount equal to one hundred and fifty per cent. of the value of the article.
4	On every motor car body (whether imported separately or together with the chassis to which it is intended to be attached or as part of a complete or substantially complete motor car) which is not chargeable at any of the foregoing reference numbers.	An amount equal to twenty-two and two-ninths per cent. of the value of the article.
5	On all component parts of motor car bodies which, in the opinion of the Revenue Commissioners, are metal doors or metal body shells or metal parts of such doors or shells and have not been painted, upholstered, or fitted with glass and are suitable only for incorporation in the body of a motor car designed, constructed, and intended for the carriage (otherwise than for reward) of not more than six persons exclusive of the driver.	An amount equal to twenty-six and two-thirds per cent. of the value of the article.
6	On all unassembled iron or steel parts of motor car bodies which are, in the opinion of the Revenue Commissioners, suitable only for incorporation in the body of a motor car designed and constructed for use as an omnibus or a charabanc or for use for the carriage of goods.	An amount equal to fifty per cent. of the value of the article.
7	On all component parts and accessories, which in the opinion of the Revenue Commissioners, constitute at importation an assembly or partial assembly of such parts or accessories and are suitable only for incorporation in a motor car body of a class chargeable under reference number 4 of this Schedule.	An amount equal to twenty-two and two-ninths per cent. of the value of the article.
8	On all component parts and accessories of motor car bodies which, in the opinion of the Revenue Commissioners, constitute at importation an assembly or partial assembly of such parts or accessories and are not chargeable at any of the foregoing reference numbers.	An amount equal to fifty per cent. of the value of the article.

PART II.

MOTOR CAR CHASSIS AND COMPONENT PARTS AND ACCESSORIES OF SUCH CHASSIS.

Ref. No.	Article Chargeable with Duty	Rate of Duty
9	On every motor car chassis, whether imported separately or together with the body intended to be attached to it or as part of a complete or substantially complete motor car.	An amount equal to thirty-three and one-third per cent. of the value of the article.
10	On all tyres which are imported separately and are, in the opinion of the Revenue Commissioners, suitable for use on motor cars, including, in the case of pneumatic tyres, inner tubes, as well as outer covers.	An amount equal to thirty-three and one-third per cent of the value of the article.

FOURTH SCHEDULE—continued

Ref. No.	Article Chargeable with Duty	Rate of Duty
11	On all component parts of motor car chassis which, in the opinion of the Revenue Commissioners, are engine blocks, rear half-axes, crankshafts, or piston connecting rods, whether (in every case) assembled or unassembled.	An amount equal to thirty-three and one-third per cent. of the value of the article.
12	On all parts of motor car chassis which, in the opinion of the Revenue Commissioners, are engine assembles, transmission assemblies, or propelling gear assemblies.	An amount equal to ten per cent. of the value of the article.
13	On all component parts of motor car chassis which, in the opinion of the Revenue Commissioners, are radiators, lamps, or starting motors.	An amount equal to ten per cent. of the value of the article.
14	On every article which, in the opinion of the Revenue Commissioners, is a motor car chassis frame assembled otherwise than by welding, soldering, or other like process.	An amount equal to ten per cent. of the value of the article.
15	On all component parts and accessories (other than battery plates) of motor car chassis which are, in the opinion of the Revenue Commissioners, assembled otherwise than by welding, soldering, or other like process and are not chargeable at any of the foregoing reference numbers in this part of this Schedule.	An amount equal to thirty-three and one-third per cent. of the value of the article.

PART III.

COMPOUNDED DUTIES.

NOTE.—The duties mentioned in this Part of this Schedule are payable at the election of the importer and when paid are to be taken in lieu and satisfaction of all duties of customs (including duties mentioned in Part I or Part II of this Schedule) for the time being chargeable by any means on the articles collectively or on any of them individually, except any duty (other than a duty mentioned in Part I or Part II of this Schedule) chargeable on sparking plugs.

Ref. No.	Article Chargeable with Duty	Rate of Duty
16	On a number of articles (not including a body shell painted, upholstered, or fitted with glass) imported at the one time which are shown, to the satisfaction of the Revenue Commissioners, to consist collectively of a complete or substantially complete aggregate of parts for a motor car body and to be imported for assembly in Saorstát Eireann.	An amount equal to twenty per cent. of the total value of all the articles making up the aggregate, together with the sum of (where the said aggregate includes a body shell wholly or substantially assembled but not painted, upholstered, or fitted with glass) two pounds ten shillings.
17	On a number of articles imported at the one time which are shown, to the satisfaction of the Revenue Commissioners, to consist collectively of a complete or substantially complete aggregate of parts for a motor car chassis and to be imported for assembly in Saorstát Eireann.	An amount equal to twelve and one-half per cent. of the total value of all the articles making up the aggregate.

FIFTH SCHEDULE.

STEAM CAR DUTY.

Ref. No.	Article chargeable with Duty	Rate of Duty
1	On every steam car body, whether imported separately or together with the chassis to which it is intended to be attached or as part of a complete or substantially complete steam car.	Whichever of the following sums is, in each particular case, the greater, that is to say, a sum equal to fifty per cent. of the value of the article, or the sum of forty pounds.
2	On all component parts and accessories of steam car bodies which at importation are, in the opinion of the Revenue Commissioners, assembled.	An amount equal to fifty per cent. of the value of the article.
3	On all component parts and accessories of steam car bodies which are made of iron or of steel or of a combination of iron and steel and, in the opinion of the Revenue Commissioners, are at importation unassembled and are suitable only for incorporation in a steam car body designed, constructed, and intended for the carriage of goods.	An amount equal to fifty per cent. of the value of the article.
4	On every steam car chassis, whether imported separately or together with the body intended to be attached to it or as part of a complete or substantially complete steam car.	An amount equal to ten per cent. of the value of the article.
5	On all component parts and accessories of steam car chassis which at importation are, in the opinion of the Revenue Commissioners, assembled otherwise than by welding, soldering, or other like process.	An amount equal to ten per cent. of the value of the article.

SIXTH SCHEDULE.

PART I.

RATES OF EXCISE DUTY ON HOME-GROWN TOBACCO.

Unmanufactured, viz. :—	s.	d.
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof the lb.	8	6
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof „	9	5
Manufactured, viz. :—		
Cavendish or negrohead manufactured in bond „	11	0 $\frac{1}{4}$

PART II.

Unmanufactured, viz. :—	s.	d.
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof the lb.	7	4
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof „	8	3 $\frac{1}{2}$
Manufactured, viz. :—		
Cavendish or negrohead manufactured in bond „	9	6

SEVENTH SCHEDULE.

REPEALS AND AMENDMENTS OF CERTAIN FINANCE ACTS.

Ref. No.	Act affected.	Nature of Repeal or Amendment.
1	Finance (No. 2) Act, 1927 (No. 38 of 1927).	<p>The duty imposed by section 2 of the Act mentioned in the second column at this reference number shall be charged, levied, and paid at whichever of the following rates produces in each particular case the greater amount of duty, that is to say, the rate of twopence per article or the rate mentioned in the said section 2.</p> <p>Section 25 of the Finance Act, 1924 (No. 27 of 1924), shall not apply to the said duty imposed by the said section 2, and accordingly the minimum charge imposed by the said section 25 shall not be chargeable in respect of the said duty.</p>
2	Finance Act, 1931 (No. 31 of 1931).	Sub-section (2) of section 7 of the Act mentioned in the second column at this reference number is hereby repealed.
3	Finance (Customs Duties) (No. 4) Act, 1931 (No. 43 of 1931).	<p>Sub-sections (2) and (3) of Section 1 of the Act mentioned in the second column at this reference number are hereby repealed, and in lieu thereof the following provision shall have effect, that is to say:—</p> <p>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 the said Section 1 of the said Act mentioned in the second column at this reference number or to take delivery from a bonded warehouse without payment of the said duty of any articles chargeable with the said 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.</p>
4	Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932).	<p>Section 12 of the Act mentioned in the second column at this reference number is hereby amended as follows, that is to say:—</p> <p>(a) in sub-section (1), by the deletion of the words "and not liable to duty as fruit," where they occur in that sub-section; and</p> <p>(b) in sub-section (3), by the deletion of all words from the words "and fruit in syrup" to the end of the sub-section.</p>
5	Finance Act, 1932 (No. 20 of 1932).	<p>Where the Revenue Commissioners are satisfied that any component parts of pianos are being imported for use in the manufacture or assembly (to an extent for the time being approved of by the Minister for Industry and Commerce), of pianos in Saorstát Eireann, they may, subject to compliance with such conditions as they may think fit to impose, charge and levy, in respect of such component parts, the duty imposed by section 16 of the Act mentioned in the second column at this reference number at the rate of an amount equal to ten per cent. of the value of the article in lieu of the rate mentioned in the said section 16.</p> <p>Section 8 of the Finance Act, 1919, shall not apply to the said duty when charged, in pursuance of the foregoing provision, at the rate of an amount equal to ten per cent. of the value of the article.</p>
6	Finance Act, 1932 (No. 20 of 1932).	<p>Sub-section (7) of section 22 of the Act mentioned in the second column at this reference number (as amended at reference number 4 in the Second Schedule to the Finance (Customs and Excise Duties) Act, 1933 (No. 52 of 1933)), shall be further amended by adding at the end of the said sub-section the following words and paragraphs, that is to say:—</p> <p>"and (h) glue, and (i) size."</p>
7	Finance Act, 1932 (No. 20 of 1932).	Section 36 of the Act mentioned in the second, column at this reference number is hereby repealed.

SEVENTH SCHEDULE—continued

Ref. No.	Act affected.	Nature of Repeal or Amendment.
8	Finance Act, 1932 (No. 20 of 1932).	<p>The First Schedule to the Act mentioned in the second column at this reference number is hereby amended as follows, that is to say :—</p> <p>(a) at reference number 16 (as amended at reference number 10 in the Third Schedule to the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), and at reference number 5 in the Second Schedule to the Finance (Customs and Excise Duties) Act, 1933 (No. 52 of 1933)), by deleting the word "stationery" where it first occurs in the second column, and by inserting in the said second column the word "articles" in lieu of the word so deleted, and</p> <p>(b) at the said reference number 16 (as amended as aforesaid), by adding in the second column the following paragraph :— "(g) postcards, visiting cards, business cards, greeting cards, invitation cards, complimentary cards and menu cards."</p> <p>(c) at the said reference number 16 (as amended as aforesaid), by adding the following provision :— "Section 8 of the Finance Act, 1919, shall not apply to the duty mentioned at this reference number when and in so far as it is chargeable on articles mentioned in paragraph (b) in the second column."</p>
9	Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932).	<p>The First Schedule to the Act mentioned in the second column at this reference number shall be amended at reference number 14 by adding in the second column of that Schedule the following paragraph, that is to say :— "(d) couplings, joints, and other similar fittings which, in the opinion of the Revenue Commissioners, are designed, constructed, and intended for use in connection with tubes or pipes and bear any external screw threading and are of an external diameter, at any such screw threading, not exceeding one and one-half inches."</p>
10	Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932)	<p>The First Schedule to the Act mentioned in the second column at this reference number shall be amended as follows, that is to say :—</p> <p>(a) at reference number 16, by deleting the words "one shilling" where they occur in paragraph (d), sub-paragraph (12), in the second column, and by inserting in the said sub-paragraph the word "ninepence" in lieu of the words so deleted; and</p> <p>(b) at the said reference number 16 (as amended at reference number 5 in the Seventh Schedule to the Finance Act, 1933 (No. 15 of 1933)), by deleting sub-paragraphs (34) and (41) of paragraph (d) in the second column; and</p> <p>(c) at the said reference number 16 (as amended as aforesaid) by adding, at the end of paragraph (d), in the second column, the following sub-paragraphs :— "(47) handles and sections of handles for chimney or sewer scrapers or cleaners and component parts (made wholly or mainly of wood) of such handles or such sections; (48) bungs, plugs, spiles, and shives for casks or barrels."</p>
11	Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932).	<p>The Second Schedule to the Act mentioned in the second column at this reference number shall be amended as follows, that is to say :—</p> <p>(a) at reference number 7, by inserting in the third column the following letters and figures, that is to say :— (i) opposite paragraph (b) in the second column, the letters and figures "per cwt., 6os." (ii) opposite paragraph (c) in the second column and opposite paragraph (d) in the same column, and opposite paragraph (e) in the same column, the letters and figures "per lb., 3s," and</p> <p>(b) at the said reference number 7, by inserting in the fourth column opposite paragraph (b) in the second column the figures and letter "45s.", and</p> <p>(c) at the said reference number 7, by inserting in the fifth column the following provision, that is to say :—</p>

SEVENTH SCHEDULE—continued

Ref. No.	Act affected.	Nature of Repeal or Amendment.
		"Section 8 of the Finance Act, 1919, shall not apply to the duties mentioned in paragraphs (c), (d), and (e) respectively, in the second column at this reference number."
12	Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932).	The Second Schedule to the Act mentioned in the second column at this reference number shall be amended as follows, that is to say:— (a) at reference number 10, by deleting the figure and letter "6d." where they secondly occur in the third column and substituting therefor the letters and figures "per cwt., 84s.", and (b) at the said reference number 10, by deleting the figure and letter "4d." where they secondly occur in the fourth column, and (c) at the said reference number 10, by inserting in the fifth column the following provision, that is to say:— "Section 8 of the Finance Act, 1919, shall not apply to the duty mentioned at paragraph (c) in the second column at this reference number."
13	Finance Act, 1933 (No. 15 of 1933).	Part I of the First Schedule to the Act mentioned in the second column at this reference number shall be amended as follows, that is to say:— (a) at reference number 12, by deleting paragraph (d) in the second column, and (b) at reference number 17, by adding, in the second column, the following paragraph:— " (e) gate posts and gate columns."
14	Finance Act, 1933 (No. 15 of 1933).	The Third Schedule to the Act mentioned in the second column at this reference number shall be amended as follows, that is to say:— (a) at reference number 4, by inserting in the second column, after the word "imported," the words "at any period of the year preserved in water or imported raw," and (b) at reference number 5, by inserting, in the second column, after the word "imported," the words "at any period of the year preserved in water or imported raw," and by deleting the figures and letters "24th" and substituting therefor the figures and letters "15th," and (c) at reference number 6, by inserting in the second column, after the word "imported," the words "at any period of the year preserved in water or imported raw."

EIGHTH SCHEDULE.

ENACTMENTS THE DUTIES UNDER WHICH ARE TERMINATED.

Ref. No.	Enactments Imposing Duty	Particulars of Duty Terminated.
1	Finance Act, 1932 (No. 20 of 1932), section 11.	The duty mentioned at reference number 3 in the First Schedule to the Act mentioned in the second column at this reference number.
2	Finance Act, 1932 (No. 20 of 1932), section 11.	The duty mentioned at reference number 5 in the First Schedule to the Act mentioned in the second column at this reference number, as amended at reference number 5 in the Sixth Schedule to the Finance Act, 1933 (No. 15 of 1933).
3	Finance Act, 1932 (No. 20 of 1932), section 11.	The duty mentioned at reference number 7 in the First Schedule to the Act mentioned in the second column at this reference number, as amended at reference number 6 in the Third Schedule to the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), and at reference number 6 in the Sixth Schedule to the Finance Act, 1933 (No. 15 of 1933).

EIGHTH SCHEDULE—continued

Ref. No.	Enactments Imposing Duty	Particulars of Duty Terminated
4	Finance Act, 1932 (No. 20 of 1932), section 11.	The duty mentioned at reference number 14 in the First Schedule to the Act mentioned in the second column at this reference number, as amended at reference numbers 7 and 8 in the Third Schedule to the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932).
5	Finance Act, 1932 (No. 20 of 1932), section 11.	The duty mentioned at reference number 17 in the First Schedule to the Act mentioned in the second column at this reference number, as amended at reference number 5 in the Second Schedule to the Finance (Customs and Excise Duties) Act, 1933 (No. 52 of 1933).
6	Finance Act, 1932 (No. 20 of 1932), section 11.	The duty mentioned at reference number 19 in the First Schedule to the Act mentioned in the second column at this reference number.
7	Finance Act, 1932 (No. 20 of 1932), section 11.	The duty mentioned at reference number 20 in the First Schedule to the Act mentioned in the second column at this reference number, as amended at reference number 9 in the Sixth Schedule to the Finance Act, 1933 (No. 15 of 1933), and at reference number 5 in the Second Schedule to the Finance (Customs and Excise Duties) Act, 1933 (No. 52 of 1933).
8	Finance Act, 1932 (No. 20 of 1932) section 11.	The duty mentioned at reference number 24 in the First Schedule to the Act mentioned in the second column at this reference number.
9	Finance Act, 1932 (No. 20 of 1932), section 11.	The duty mentioned at reference number 25 in the First Schedule to the Act mentioned in the second column at this reference number, as amended at reference number 12 in the Third Schedule to the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932).
10	Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), section 1.	The duty mentioned at reference number 8 in Part I of the First Schedule to the Act mentioned in the second column at this reference number.
11	Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), section 1.	The duty mentioned at reference number 12 in Part I of the First Schedule to the Act mentioned in the second column at this reference number, as amended at reference number 6 in the Second Schedule to the Finance (Customs and Excise Duties) Act, 1933 (No. 52 of 1933).
12	Finance Act, 1933 (No. 15 of 1933), section 4.	The duty mentioned at reference number 7 in Part I of the First Schedule to the Act mentioned in the second column at this reference number.

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An tAire Airgid do thug isteach.

Do horduíodh, ag Dáil Eireann, do chlóbhuailadh, 25adh Bealtaine, 1934.

BAILE ATHA CLIATH:
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Saorstát Eireann.

FINANCE BILL, 1934.

BILL

(*as introduced*)

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, 25th May, 1934.

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