



**BILLE AIRGID (FORALACHA ILGHNEITHEACHA), 1935.
FINANCE (MISCELLANEOUS PROVISIONS) BILL, 1935.**

Mar do tugadh isteach.

As introduced.

ARRANGEMENT OF SECTIONS.

Section.

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SAORSTÁT EIREANN.

BILLE AIRGID (FORALACHA ILGHNEITHEACHA), 1935.
FINANCE (MISCELLANEOUS PROVISIONS) BILL, 1935.

BILL

entitled

5

AN ACT TO CHARGE AND IMPOSE CERTAIN DUTIES OF
EXCISE, TO PROVIDE FOR THE PAYMENT OF
BOUNTIES ON THE EXPORTATION OF CERTAIN
EXCISEABLE GOODS, AND TO AMEND THE LAW
RELATING TO CUSTOMS AND INLAND REVENUE,
INCLUDING EXCISE. 10

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

Excise duty on
mineral hydro-
carbon light oil.

1.—(1) A duty of excise at the rate of sixpence the gallon
shall be charged and levied on, and shall be paid by the manu- 15
facturer of, all mineral hydrocarbon light oil made in Saorstát
Eireann which, on or after the 1st day of February, 1935, is
sent out, on or for sale or otherwise, from the premises of the
manufacturer thereof or is used by such manufacturer for any
purpose other than the manufacture or production of mineral 20
hydrocarbon oil.

(2) Subject to compliance with such conditions as the Revenue
Commissioners shall impose, the duty imposed by this section
shall not be charged or levied:—

(a) on any mineral hydrocarbon light oil in respect of which 25
it is shown, to the satisfaction of the Revenue Com-
missioners, that—

(i) such oil was sent out from the premises of the
manufacturer thereof on or after the 1st day of
February, 1935, and 30

(ii) the duty imposed by this section was paid in
respect of such oil when it was so sent out, and

(iii) such oil was subsequently brought back to the
said premises from which it was so sent out or
into other premises occupied by the said manu- 35
facturer; nor

(b) on any mineral hydrocarbon light oil which is shown,
to the satisfaction of the Revenue Commissioners, to
be intended for use in Saorstát Eireann in any process
of dyeing or cleaning of textiles carried on by way of 40
trade; nor

(c) on any mineral hydrocarbon light oil which is
shown, to the satisfaction of the Revenue Com-
missioners, to be intended for use as an ingredient
in the manufacture of articles which are not of the 45
character of mineral hydrocarbon light oil or not
merely a mixture or blend of such oils with or without
the addition of some ingredient such as colouring
matter; nor

(d) on any mineral hydrocarbon light oil which is made by a person engaged in the manufacture and sale to the public of gas for lighting, heating, or power and is so made as a by-product in the manufacture of such gas.

5 (3) A drawback, equal to the amount of the duty imposed by this section which is shown, to the satisfaction of the Revenue Commissioners, to have been paid in respect of the goods in question, shall be allowed on the exportation from Saorstát Eireann or the shipment or deposit in a bonded warehouse for
10 use as ships' stores of any mineral hydrocarbon light oil chargeable with the said duty, or on the loading into any aircraft of any such oil for use on a voyage to a place outside Saorstát Eireann.

(4) There shall, as on and from the 1st day of February, 1935,
15 be charged, levied, and paid, on a licence to be taken out annually by every refiner of hydrocarbon oil, an excise duty of one pound.

(5) The Revenue Commissioners may make regulations for securing and collecting the duty imposed by this section, for prohibiting the refining of hydrocarbon oil otherwise than by
20 persons who hold a licence in that behalf and have made entry for that purpose, for regulating the issue, duration, and renewal of such licences, and for governing generally the manufacture of mineral hydrocarbon light oil and the removal of such oil from the refinery, and the Revenue Commissioners may by such regu-
25 lations apply to the said duty and to the drawback authorised by this section or to refiners of hydrocarbon oil any enactment for the time being in force relating to any duty of excise or of customs or to persons carrying on any trade which is for the time being subject to the law of excise.

30 (6) If any person does any act (whether of commission or omission) which is a contravention of a condition imposed or regulation made by the Revenue Commissioners under this section, he shall be guilty of an offence under this section and shall be liable on summary conviction thereof to an excise penalty
35 of five hundred pounds and any article in respect of which such offence is committed shall be forfeited.

(7) For the purposes of this section the expression "hydrocarbon light oil" means hydrocarbon oil of which not less than
40 fifty per cent. by volume distils at a temperature not exceeding 185 degrees centigrade, or of which not less than ninety-five per cent. by volume distils at a temperature not exceeding 240 degrees centigrade or which gives off an inflammable vapour at a temperature of less than 22.8 degrees centigrade when tested in the manner prescribed by the Acts relating to petroleum.

45 (8) The method of testing oil for the purpose of ascertaining whether it complies with the provisions of the next preceding subsection of this section relating to the distillation of a certain volume thereof at a certain temperature shall be such as the Revenue Commissioners shall prescribe.

50 2.—(1) An excise duty of five shillings shall be charged, levied, and paid for and upon every licence issued under the Tobacco Act, 1934 (No. 37 of 1934), and in that Act referred to as a grower's licence, that is to say, a licence to grow tobacco in a specified year on specified lands and to cure such tobacco. Excise duty on licences under the Tobacco Act, 1934.

55 (2) An excise duty of ten shillings shall be charged, levied, and paid for and upon every licence issued under the Tobacco Act, 1934 (No. 37 of 1934), and in that Act referred to as a curer's licence, that is to say, a licence to cure, in the premises to which such licence relates, tobacco grown in a specified year.

60 (3) An excise duty of one pound shall be charged, levied, and paid for and upon every licence issued under the Tobacco Act, 1934 (No. 37 of 1934), and in that Act referred to as a rehandler's licence, that is to say, a licence to rehandle in the premises to which such licence relates, tobacco grown in a specified year.

(4) An excise duty of five shillings shall be charged, levied, and paid for and upon every licence issued under Part IV of the Tobacco Act, 1934 (No. 37 of 1934), and in that Act referred to as an experimental manufacturer's licence, that is to say, a licence to grow tobacco in a specified year on specified land and to cure and rehandle such tobacco. 5

(5) The enactment specified in Part 1 of the Schedule to this Act is hereby repealed as on and from the passing of this Act, to the extent mentioned in the third column of that Schedule.

Cesser of rebate of duty on certain mechanically-propelled vehicles.

3.—Section 11 of the Finance Act, 1930 (No. 20 of 1930), shall not apply or have effect in relation to duty under section 13 of the Finance Act, 1920, as amended by the Finance Act, 1926 (No. 35 of 1926), paid in respect of any year or part of a year subsequent to the year 1934. 10

Production of certificates of origin.

4.—(1) The documents which the collector or other proper officer is entitled, under section 65 of the Customs Consolidation Act, 1876, to require the importer or his agent to produce to such officer upon the entry of any goods shall, in the case of every such entry made on or after the 1st day of April, 1935, include a certificate, in such form as the Revenue Commissioners shall direct, indicating the true origin of such goods. 15 20

(2) The documents which the proper officer of customs and excise is entitled, under section 1 of the Revenue Act, 1909, to require the importer of any goods or his agent to produce shall, in the case of every entry of goods delivered within the meaning of the said section on or after the 1st day of April, 1935, include a certificate, in such form as the Revenue Commissioners shall direct, indicating the true origin of such goods. 25

Payment of certain bounties by the Revenue Commissioners.

5.—(1) Whenever drawback is paid on tobacco manufactured in Saorstát Eireann from leaf tobacco grown in Saorstát Eireann, the Revenue Commissioners shall, out of moneys provided by the Oireachtas, pay on every pound of such tobacco, to the person to whom such drawback is payable, a bounty of an amount equal to the difference per pound between the excise duty paid on such tobacco and the customs duty chargeable, at the time at which the said excise duty was paid, on like tobacco not of Saorstát Eireann manufacture or growth. 30 35

(2) Whenever drawback is paid in respect of sugar made in Saorstát Eireann from beet grown in Saorstát Eireann, the Revenue Commissioners shall, out of moneys provided by the Oireachtas, pay on every hundredweight of such sugar, to the person to whom such drawback is payable, a bounty of an amount equal to the difference per hundredweight between the excise duty paid in respect of such sugar and the customs duty chargeable, at the time at which the said excise duty was paid, on like sugar not of Saorstát Eireann manufacture and not made from beet of Saorstát Eireann growth. 40 45

(3) Whenever drawback is paid on mineral hydrocarbon light oil made in Saorstát Eireann, the Revenue Commissioners shall, out of moneys provided by the Oireachtas, pay on every gallon of such oil, to the person to whom such drawback is payable, a bounty of an amount equal to the difference per gallon between the excise duty paid on such oil and the customs duty chargeable, at the time at which the said excise duty was paid, on like mineral hydrocarbon light oil not of Saorstát Eireann manufacture. 50 55

(4) Every claim for payment of a bounty under this section shall be made to the Revenue Commissioners in such manner as they shall direct, and every such claim shall be determined by the Revenue Commissioners and their determination thereof shall be final and conclusive.

6.—(1) The several enactments specified in Part H of the Schedule to this Act are hereby repealed, as on and from the 1st day of April, 1935, to the extent mentioned in the third column of that Schedule.

Termination of certain exemptions from stamp duty.

10 (2) Every exemption from stamp duty arising under any enactment (whether public, general, local or private) by virtue of the incorporation, application, or extension by such enactment of any of the enactments repealed by this section shall cease to have effect as on and from the 1st day of April, 1935.

15 (3) Every instrument or other document bearing date as of or after the 1st day of April, 1935, which would, but for this section, have been exempt from stamp duty by virtue of an enactment repealed or of an exemption terminated by this section shall be chargeable with stamp duty under the appropriate provision of
20 the Stamp Act, 1891.

7.—All duties imposed by this Act, except the excise duty on mechanically-propelled vehicles, are hereby placed under the care and management of the Revenue Commissioners.

Care and management of duties.

8.—(1) This Act may be cited as the Finance (Miscellaneous Provisions) Act, 1935.

Short Title and construction.

(2) So much of this Act as relates to duties of customs shall be construed together with the Customs Acts, and so much of this Act as relates to duties of excise shall be construed together with the British Statutes and Acts of the Oireachtas which relate
30 to the duties of excise and the management of those duties.

SCHEDULE.
ENACTMENTS REPEALED.

PART I.

ENACTMENT REPEALED AS ON AND FROM THE PASSING
OF THIS ACT.

Session and Chapter	Short Title	Extent of Repeal
8 Edw. VII, c. 16.	Finance Act, 1908.	Section 3.

PART II.

ENACTMENTS REPEALED AS ON AND FROM 1st APRIL, 1935.

Session and Chapter	Short Title	Extent of Repeal
6 & 7 Will. IV, c. 116.	Grand Jury (Ireland) Act, 1836.	Section 168, to the words "mentioned therein."
1 & 2 Vic., c. 53.	County Treasurers (Ireland) Act, 1838.	Section 1.
1 & 2 Vic., c. 56.	Poor Relief (Ireland) Act, 1838.	Section 96.
7 & 8 Vic., c. 106.	County Dublin Grand Jury Act, 1844.	Section 148, to the words "mentioned therein."
9 & 10 Vic., c. 60.	Grand Jury Cess Act, 1846.	The whole Act.
42 & 43 Vic., c. 25.	Dispensary Houses (Ireland) Act, 1879.	Section 14.

Saorstát Éireann:

BILLE AIRGID (FORALACHA
ILGHNEITHEACHA), 1935.

BILLE

(mar do tugadh isteach)

dá ngairmtear

Acht chun diúitithe áirithe máil d'éileamh agus do ghearradh, chun soerú do dhéanamh i dtaobh deontaisí d'íoc ar earraí áirithe ionmháil d'easportáil, agus chun leasú do dhéanamh ar an dlí bhaineas le custuim agus ioncum dúitheche, maraon le máil.

An tAire Airgid do thug isteach.

Do hordúodh, ag Dáil Éireann, do chlóbhuailadh, 7adh Márta, 1935.

BAILE ATHA CLIATH:
FOILLSITHE AG OIFIG AN tSOLATHAIR.

Le ceannach trí aon díoltóir leabhar, no díreach
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Thobair Phádraig, Baile Atha Cliath, C.2.

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Saorstát Éireann.

FINANCE (MISCELLANEOUS
PROVISIONS) BILL, 1935.

BILL

(as introduced)

entitled

An Act to charge and impose certain duties of excise, to provide for the payment of bounties on the exportation of certain exciseable goods, and to amend the law relating to customs and inland revenue, including excise.

Introduced by the Minister for Finance.

*Ordered, by Dáil Éireann, to be printed,
7th March, 1935.*

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