



---

**BILLE AIRGID (AIS-TARRAC SPEISIALTA), 1936.**  
**FINANCE (SPECIAL DRAWBACK) BILL, 1936.**

---

*Mar do tugadh isteach.*  
*As introduced.*

---

**ARRANGEMENT OF SECTIONS.**

Section.

1. Definitions.
2. Payment of drawback on certain dutiable fuel.
3. Claims, etc., made before the passing of this Act.
4. Short title, construction, and commencement.

# SAORSTÁT EIREANN.

BILLE AIRGID (AIS-TARRAC SPEISIALTA), 1936.  
FINANCE (SPECIAL DRAWBACK) BILL, 1936.

## BILL

*entitled*

5

AN ACT TO AUTHORISE THE REFUND BY WAY OF  
DRAWBACK OF THE CUSTOMS DUTY PAID ON COAL  
AND CERTAIN LIKE SUBSTANCES WHICH WERE IN  
STOCK AT THE CESSER OF THAT DUTY.

BE IT ENACTED BY THE OIREACHTAS OF SAORSTÁT 10  
EIREANN AS FOLLOWS:—

**Definitions.**

1.—In this Act—

the expression “ registered importer ” means a person who was,  
on the 24th day of January, 1936, registered in the register main- 15  
tained, in pursuance of section 7 of the Control of Imports Act,  
1934 (No. 12 of 1934), for the purposes of the Control of Imports  
(Quota No. 11) Order, 1934, made by the Executive Council under  
that Act on the 21st day of December, 1934;

the expression “ coal duty ” means the duty of customs imposed  
by paragraph 6 of the Emergency Imposition of Duties (No. 5) 20  
Order, 1932 (made by the Executive Council under the Emergency  
Imposition of Duties Act, 1932 (No. 16 of 1932) on the 23rd day of  
December, 1932) and mentioned at reference number 1 in the  
Schedule to that Order;

the expression “ dutiable fuel ” means a substance on which coal 25  
duty was chargeable on importation into Saorstát Eireann.

**Payment  
of drawback  
on certain  
dutiable fuel.**

2.—(1) On all dutiable fuel in respect of which it is shown to the  
satisfaction of the Revenue Commissioners—

(a) that such dutiable fuel was imported into Saorstát 30  
Eireann by a registered importer, and

(b) that coal duty was paid on such dutiable fuel, and

(c) that such dutiable fuel was in the ownership or  
possession of the said registered importer at the  
expiration of the 24th day of January, 1936,

there shall be paid to the said registered importer a drawback at 35  
the rate of five shillings the ton.

(2) On all solid fuel in respect of which it is shown to the satis-  
faction of the Revenue Commissioners—

(a) that such solid fuel was manufactured in Saorstát 40  
Eireann by a registered importer, and

(b) that such solid fuel was composed wholly or mainly of coal  
or coal dust imported into Saorstát Eireann by the said  
registered importer, and

(c) that coal duty was paid on all coal or coal dust used in 45  
the manufacture of such solid fuel, and

(d) that such solid fuel was in the ownership or possession of the said registered importer at the expiration of the 24th day of January, 1936,

there shall be paid to the said registered importer a drawback at  
5 the rate of five shillings the ton on all such coal or coal dust shown to the satisfaction of the Revenue Commissioners to have been used in the manufacture of such solid fuel.

3.—Where a claim, statement, or declaration was made before the passing of this Act for the purpose of obtaining any such drawback as is authorised by this Act, the Revenue Commissioners may, if in the circumstances of the case they think proper so to do, treat such claim, statement, or declaration (as the case may be) as having been made under and for the purposes of this Act.

Claims, etc., made before the passing of this Act.

4.—(1) This Act may be cited as the Finance (Special Drawback) Act, 1936.

Short title, construction, and commencement.

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

(3) This Act shall be deemed to have come into operation on the 25th day of January, 1936, and shall have and be deemed to have had effect as on and from that day.

# Saorstát Éireann

---

BILLE AIRGID (AIS-TARRAC  
SPEISIALTA), 1936.

---

## BILLE

(*mar do tugadh isteach*)

*dá ngairmtear*

Acht chun a údarú go n-aisíocfaí, i bhfuirm  
ais-tarraic, an diúité custum do híocadh ar  
ghual agus ar shubstaintí áirithe dá  
shamhail do bhí ar stoc tráth seurtha an  
diúité sin.

---

*An tAire Airgid do thug isteach.*

---

*Do hordúíodh, ag Dáil Éireann, do chlóbhu-  
aladh 5adh Feabhra, 1936.*

---

BAILE ATHA CLIATH:  
FOILLSITHE AG OIFIG AN tSOLATHAIR.

---

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

Cló-bhuailte ag CAHILL & Co., LTD.

---

[*Dhá Phinginn Glan.*]

Wt. 26.—541. 600. 2/36. C.&Co. (1540).

# Saorstát Éireann

---

FINANCE (SPECIAL DRAWBACK) BILL,  
1936.

---

## BILL

(*as introduced*)

*entitled*

An Act to authorise the refund by way of draw-  
back of the customs duty paid on coal and  
certain like substances which were in stock  
at the cesser of that duty.

---

*Introduced by the Minister for Finance.*

---

*Ordered, by Dáil Éireann, to be printed  
5th February, 1936.*

---

DUBLIN:  
PUBLISHED BY THE STATIONERY OFFICE.

---

To be purchased through any bookseller, or directly  
from the Government Publications Sale Office,  
5 Nassau Street, Dublin, C.2.

Printed by CAHILL & Co., LTD.

---

[*Twopence Net.*]