

SAORSTÁT EIREANN.

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

Mar do ritheadh ag dhá Thigh an Oireachtais.
As passed by both Houses of the Oireachtas.

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 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 maintained, 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; 15

the expression “ coal duty ” means the duty of customs imposed by paragraph 6 of the Emergency Imposition of Duties (No. 5) 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; 20

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

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 Eireann by a registered importer, and 30

(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 the rate of five shillings the ton. 35

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

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

(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 the manufacture of such solid fuel, and 45

(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 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.

BILLE AIRGID (AIS-TARRAC
SPEISIALTA), 1936.

FINANCE (SPECIAL DRAWBACK) BILL,
1936.

BILLE

BILL

dá ngairmtear

entitled

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 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.

*Ritthe ag dhá Thigh an Oireachtais,
11adh Márta, 1936.*

*Passed by both Houses of the Oireachtas,
11th March, 1936.*

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