

ÉIRE.

BILLE AIRGEADAIS (CO-AONTU LEIS AN RIOCHT AONTUITHE), 1938.

FINANCE (AGREEMENT WITH UNITED KINGDOM) BILL, 1938.

*Mar a tuigtear a bheith rithte ag dhá Thigh an Oireachtais.
As deemed to have been passed by both Houses of the Oireachtas.*

ARRANGEMENT OF SECTIONS.

Section.

1. Definition.
2. The appointed day.
3. Duties on silk and artificial silk.
4. Duty on coal.
5. Duty on unsweetened biscuits not containing cocoa.
6. Rates of duty on certain articles of United Kingdom or Canadian origin.
7. Rates of duty on particular agricultural and fishery products of United Kingdom or Canadian origin.
8. Amendment of section 22 of the Finance Act, 1924.
9. Amendment of the minimum duty.
10. Amendment of the package duty.
11. Amendment of duty on electric filament lamps.
12. Modification of the rate of motor car duty.
13. Exemption of ply yarns from all customs duties.
14. Removal of duties from United Kingdom and Canadian goods.
15. Modification of licensing provisions relating to customs duties.
16. Regulations as to origin of manufactured goods.
17. Care and management of duties.
18. Short title and construction.

FIRST SCHEDULE.

Rates of duty on certain articles of United Kingdom or Canadian origin.

SECOND SCHEDULE.

Rates of duty on particular agricultural and fishery products of United Kingdom or Canadian origin.

THIRD SCHEDULE.

Duties removed from goods of United Kingdom or Canadian origin.

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FINANCE (AGREEMENT WITH UNITED KINGDOM)
BILL, 1938.

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BILL

entitled

AN ACT TO MAKE SUCH AMENDMENTS OF THE LAW
RELATING TO CUSTOMS, DUTIES OF CUSTOMS, AND
THE IMPORTATION OF GOODS AS ARE REQUISITE
TO GIVE EFFECT TO THE TRADE AGREEMENT MADE
ON THE 25TH DAY OF APRIL, 1938, BETWEEN THE
GOVERNMENT AND THE GOVERNMENT OF THE
UNITED KINGDOM. 10

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:— 15

Definition.

1.—In this Act the expression “ the United Kingdom ” means
the United Kingdom of Great Britain and Northern Ireland and
the Channel Islands and the Isle of Man.

The appointed
day.

2.—The Minister for Finance may by order appoint a day to be
the appointed day for the purposes of this Act, and in this Act the
expression “ the appointed day ” means the day so appointed. 20

Duties on silk
and artificial
silk.

3.—(1) A duty of customs at the rate of one shilling and sixpence
the square yard shall be charged, levied, and paid on all woven
tissues imported on or after the appointed day which are
imported in the piece and contain, in the opinion of the Revenue
Commissioners, not less than forty per cent. by weight of silk and
are of a value not exceeding one shilling and sixpence per square
yard. 25

(2) A duty of customs at the rate of eight pence the square yard
shall be charged, levied, and paid on all woven tissues imported on
or after the appointed day which are imported in the piece
and contain, in the opinion of the Revenue Commissioners, not less
than forty per cent. by weight of artificial silk or of silk and artificial
silk and are of a value not exceeding one shilling and three pence
per square yard. 30 35

(3) The provisions of section 8 of the Finance Act, 1919, shall
apply to both the duties imposed by this section with the substitu-
tion of the expression “ the area of application of the Acts of the
Oireachtas ” for the expression “ Great Britain and Ireland ” and
as though the Second Schedule to that Act contained a list of goods
which were, by way of preferential rate, to be admitted free of duty
and articles chargeable with either of the said duties imposed by this
section were included in that list. 40

Duty on coal.

4.—(1) Save as is otherwise provided by this section, a duty of
customs at the rate of three shillings the ton shall be charged, levied,
and paid on every of the following articles imported on or after
the appointed day, that is to say:— 45

(a) coal, culm, shale, slack, and coke and

(b) solid fuel which, in the opinion of the Revenue Commis-
sioners, is composed wholly or mainly of coal or coal dust. 50

(2) The duty imposed by this section shall not be charged or levied
on any article which is shown, to the satisfaction of the Revenue
Commissioners, to have been produced or manufactured in the
United Kingdom or in the Dominion of Canada.

5.—A duty of customs at the rate of three pence the pound shall be charged, levied, and paid on all biscuits imported on or after the appointed day which, in the opinion of the Revenue Commissioners, are made from or contain wheat or a wheaten product and do not contain cocoa and are not sweetened.

Duty on unsweetened biscuits not containing cocoa.

6.—(1) The duty of customs chargeable on any article mentioned in the second column of the First Schedule to this Act by virtue of the enactment mentioned in the third column of the said Schedule opposite the mention of such article in the said second column shall be charged, levied, and paid on every such article which is imported on or after the appointed day and is shown, to the satisfaction of the Revenue Commissioners, to have been grown, produced, or manufactured in the United Kingdom or in the Dominion of Canada at the rate specified in the fourth column of the said Schedule opposite the mention of such article in the said second column, in lieu of the rate at which such duty is chargeable under the said enactment mentioned in the said third column.

Rates of duty on certain articles of United Kingdom or Canadian origin.

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

7.—The duty of customs chargeable on any article mentioned in the second column of the Second Schedule to this Act by virtue of the enactment mentioned in the third column of the said Schedule opposite the mention of such article in the said second column shall be charged, levied, and paid on every such article which is imported on or after the appointed day and is shown, to the satisfaction of the Revenue Commissioners, to have been grown, produced, or manufactured in the United Kingdom or in the Dominion of Canada at the rate specified in the fourth column of the said Schedule opposite the mention of such article in the said second column, in lieu of the rate at which such duty is chargeable under the said enactment mentioned in the said third column.

Rates of duty on particular agricultural and fishery products of United Kingdom or Canadian origin.

8.—(1) No customs entry form shall be required to bear an adhesive stamp in pursuance of section 22 of the Finance Act, 1924 (No. 27 of 1924), in respect of any consignment of goods mentioned in such entry form which—

Amendment of section 22 of the Finance Act, 1924.

(a) is imported on or after the appointed day, and

(b) consists solely of goods on which no duty of customs is paid, and

(c) consists solely of goods which are shown, to the satisfaction of the Revenue Commissioners, to have been grown, produced, or manufactured in the United Kingdom or in the Dominion of Canada.

(2) Section 22 of the Finance Act, 1924 (No. 27 of 1924), and particularly sub-section (1) thereof shall be construed and have effect subject to the foregoing sub-section of this section.

(3) In this section the word "consignment" has the same meaning as it has in section 22 of the Finance Act, 1924 (No. 27 of 1924).

9.—In the application of section 25 of the Finance Act, 1924 (No. 27 of 1924), and section 8 of the Finance Act, 1937 (No. 18 of 1937), respectively to consignments or parcels which are imported, on or after the appointed day and contain only goods which are shown, to the satisfaction of the Revenue Commissioners, to have been grown, produced, or manufactured

Amendment of the minimum duty.

in the United Kingdom or in the Dominion of Canada, the said sections, or whichever of them is applicable, shall have effect as if the words "one shilling" were substituted for the words "two shillings and sixpence" wherever the latter words occur (as the case may require) in those sections or in whichever of 5 those sections is applicable.

Amendment of the package duty.

10.—(1) The following provisions shall apply and have effect in relation to every package which is imported on or after the appointed day and is chargeable with the duty imposed by section 22 of the Finance Act, 1932 (No. 20 of 1932), as amended by 10 subsequent enactments, and is shown, to the satisfaction of the Revenue Commissioners, to contain only goods produced or manufactured in the United Kingdom or in the Dominion of Canada, that is to say:—

(a) the Revenue Commissioners shall permit the said package 15 to be imported without payment of the said duty—

(i) if the said package is shown, to the satisfaction aforesaid, to contain only goods for the personal use of the importer and to be brought in by such importer or his servant or a member of his family, or 20

(ii) if the said package is imported through the post and is shown, to the satisfaction aforesaid, to contain only goods which are gifts for the use or enjoyment of the consignee, or

(iii) if the said package is imported through the post and 25 either contains no internal packages or contains not more than six internal packages;

(b) subject to the provisions of the foregoing paragraph of this sub-section, the said duty shall be charged, levied, and paid on the said package at whichever of the following 30 rates is applicable in lieu of the rate mentioned in the said section 22, that is to say:—

(i) if the contents of the said package are prescribed in the official import list to be entered on importation by weight—the rate of one penny on every pound 35 or fraction of a pound in the weight of the said package, and

(ii) if the contents of the said package are prescribed in the official import list to be entered on importation by measure—the rate of one penny on every pint 40 or fraction of a pint of the content of the said package.

(2) In this section the word "package" has the same meaning as it has in section 22 of the Finance Act, 1932 (No. 20 of 1932).

Amendment of duty on electric filament lamps.

11.—Where a number of articles collectively chargeable with the 45 duty imposed by section 12 of the Finance Act, 1934 (No. 31 of 1934), at the rate mentioned at reference number 16 or at the rate mentioned at reference number 17 in the Fourth Schedule to that Act includes an electric filament lamp chargeable with the duty imposed by the Emergency Imposition of Duties (No. 45) Order, 50 1934, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932), such lamp shall, if imported on or after the appointed day, be chargeable with the said duty imposed by the said Order, and the value of such lamp shall not be reckoned in the computation of the total value on which the amount of the said 55 duty imposed by the said section 12 is chargeable at the rate aforesaid on the said number of articles so collectively chargeable.

Modification of the rate of motor-car duty.

12.—(1) Motor car duty shall be charged, levied, and paid on every motor car to which this section applies at the rate of an amount equal to twenty-two and two-ninths per cent. of the value 60 of the motor car in lieu of the rate or rates applicable thereto under

section 12 of the Finance Act, 1934 (No. 31 of 1934), and the Fourth Schedule to that Act.

- (2) This section applies to every motor car which—
- (a) is imported on or after the appointed day, and
 - 5 (b) is of a value of not less than seven hundred and fifty pounds, and
 - (c) is, in the opinion of the Revenue Commissioners, completely assembled, and
 - 10 (d) is shown, to the satisfaction of the Revenue Commissioners, to have been manufactured in the United Kingdom or in the Dominion of Canada, and
 - (e) is, in the opinion of the Revenue Commissioners, suitable only for the carriage of persons or of persons and their personal luggage, and
 - 15 (f) has, in the opinion aforesaid, seating accommodation for not more than six persons exclusive of the driver, and
 - (g) is shown, to the satisfaction of the Revenue Commissioners, to be of a type which is ordinarily kept for the personal use of the owner and members of his family or household.

20 (3) In this section—

the expression “ motor car duty ” means the duty of customs imposed under that name by section 12 of the Finance Act, 1934 (No. 31 of 1934),

25 the expression “ motor car ” means a mechanically propelled vehicle which derives its motive power from an internal combustion engine or from an electric motor or from a combination of such engine and such motor and is chargeable with motor car duty.

13.—Articles which are ply yarns and are made wholly or mainly of flax and are imported on or after the appointed day and are shown, to the satisfaction of the Revenue Commissioners, to have been manufactured in the United Kingdom or in the Dominion of Canada shall be exempt from all duties of customs.

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Exemption of ply yarns from all customs duties.

14.—(1) The several duties of customs specified in the second column of the Third Schedule to this Act shall not be charged or levied on any article imported on or after the appointed day which is shown, to the satisfaction of the Revenue Commissioners, to have been grown, produced, or manufactured in the United Kingdom or in the Dominion of Canada.

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Removal of duties from United Kingdom and Canadian goods.

(2) The particulars stated in the third column of the Third Schedule to this Act are inserted in that Schedule solely to facilitate identification of the several duties mentioned in the second column of the said Schedule, and accordingly nothing contained in the said third column shall affect the construction or limit or extend the operation of any of the particulars stated in the said second column.

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15.—Wherever a statute or a statutory order (whether passed or made before or after the passing of this Act) contains a provision to the effect that, if the Minister for Finance, after consultation with another Minister, so thinks proper, the Revenue Commissioners may by licence authorise a person to import articles chargeable with the duty to which such provision relates without payment of such duty or on payment of such duty at less than the rate ordinarily chargeable, such provision shall, as respects licences issued thereunder on or after the appointed day have effect subject to the following modifications, that is to say :—

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Modification of licensing provisions relating to customs duties.

(a) the Minister for Finance shall, in the exercise of the powers conferred on him by such provision, have regard to Article 7 of the Trade Agreement made on the 25th day of April, 1938, between the Government and the Government of the United Kingdom; 5

(b) in the exercise of the said powers the Minister for Finance may do either or both of the following things as he shall, after consultation with the other Minister mentioned in such provision, think proper for the purpose of complying with the said Article 7, that is to say:— 10

(i) restrict any licence issued under such provision and authorising importation without payment of the duty to which such provision relates to articles grown, produced, or manufactured in the United Kingdom or in the Dominion of Canada, 15

(ii) require that the duty to which such provision relates shall be charged, levied, and paid at a particular rate on articles grown, produced, or manufactured in a particular country (other than the United Kingdom and the Dominion of Canada) and imported under a licence issued under such provision. 20

Regulations as to origin of manufactured goods.

16.—(1) It shall be lawful for the Minister for Industry and Commerce to make regulations prescribing the proportion of the value of an article which must be the result of labour within a particular country in order that such article may be treated for the purpose of this Act as an article manufactured in that country. 25

(2) Different regulations may be made under the foregoing sub-section of this section in respect of different classes or descriptions of articles. 30

(3) An article shall not be treated for the purpose of this Act as an article manufactured in a particular country unless such proportion of its value as shall be prescribed by regulations made under this section is the result of labour within that particular country. 35

Care and management of duties.

17.—The duties of customs imposed by this Act are hereby placed under the care and management of the Revenue Commissioners.

Short title and construction.

18.—(1) This Act may be cited as the Finance (Agreement with United Kingdom) Act, 1938. 40

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

FIRST SCHEDULE.

RATES OF DUTY ON CERTAIN ARTICLES OF UNITED KINGDOM OR CANADIAN ORIGIN.

Ref. No.	Articles on which the duty is chargeable	Enactments under which the duty is chargeable	Rate at which the duty is to be charged
1	Jams, marmalades, and fruit jellies.	Section 12 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), as amended at reference number 4 in the Seventh Schedule to the Finance Act, 1934 (No. 31 of 1934), and further amended at reference number 1 in the	Four pence the pound.

Schedule—continued.

Ref. No.	Articles on which the duty is chargeable	Enactments under which the duty is chargeable	Rate at which the duty is to be charged
		Fourth Schedule to the Finance Act, 1936 (No. 31 of 1936).	
2	Biscuits (not containing cocoa), sweetened.	Section 12 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), as amended at reference number 4 in the Seventh Schedule to the Finance Act, 1934 (No. 31 of 1934), and further amended at reference number 1 in the Fourth Schedule to the Finance Act, 1936 (No. 31 of 1936).	Three pence and one half-penny the pound.
3	Confectionery (other than biscuits, jams, marmalades and fruit jellies) made from or containing sugar or other sweetening matter and not containing cocoa.	Section 12 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), as amended at reference number 4 in the Seventh Schedule to the Finance Act, 1934 (No. 31 of 1934), and further amended at reference number 1 in the Fourth Schedule to the Finance Act, 1936 (No. 31 of 1936).	Sixpence the pound.
4	Linen piece goods	The Emergency Imposition of Duties (No. 131) Order, 1937, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).	20%
5	Handkerchiefs made wholly of linen.	Section 7 of the Finance Act, 1937 (No. 18 of 1937), and reference numbers 5 and 31 in the Third Schedule to that Act.	30%
6	Articles made wholly of linen which are, in the opinion of the Revenue Commissioners, suitable for personal, domestic, or household use and are not articles of personal clothing or wearing apparel and are not liable to duty otherwise than under the enactment mentioned in the third column at this reference number.	Section 5 of the Finance Act, 1937 (No. 18 of 1937), and reference number 13 in the First Schedule to that Act, as amended by the Emergency Imposition of Duties (No. 133) Order, 1937, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).	25%
7	Thread made wholly or mainly of flax.	The Emergency Imposition of Duties (No. 76) Order, 1935, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).	40%
8	Shirts	Section 7 of the Finance Act, 1937 (No. 18 of 1937), and reference numbers 1 and 25 in the Third Schedule to that Act.	Whichever of the following rates produces, in respect of each particular article, the greater amount of duty, that is to say:— 30% or one shilling the article.

Schedule—continued.

Ref. No.	Articles on which the duty is chargeable	Enactments under which the duty is chargeable	Rate at which the duty is to be charged
9	Shirt collars.	Section 7 of the Finance Act, 1937 (No. 18 of 1937), and reference numbers 2 and 26 in the Third Schedule to that Act.	Whichever of the following rates produces, in respect of each particular article, the greater amount of duty, that is to say—30% or two pence the article.
10	Articles of personal clothing or wearing apparel of any of the following descriptions which, in the opinion of the Revenue Commissioners, are made wholly or mainly of wool and either are wholly or mainly knitted or are made of knitted fabric, that is to say :— (a) hose and half-hose, (b) undergarments (excluding shirts and collars), (c) cardigans, pull-overs, jerseys, blouses, and similar articles.	Section 7 of the Finance Act, 1937 (No. 18 of 1937), and reference numbers 13, 21, 22, and 23 in the Third Schedule to that Act.	33½%
11	Gloves which, in the opinion of the Revenue Commissioners, are made wholly or mainly of wool and either are wholly or mainly knitted or are made of knitted fabric.	Section 7 of the Finance Act, 1937 (No. 18 of 1937), and reference number 4 in the Third Schedule to that Act.	25%
12	Blankets made wholly or mainly of wool.	Section 8 of the Finance Act, 1934 (No. 31 of 1934), and reference number 27 in the First Schedule to that Act as amended by the Emergency Imposition of Duties (No. 132) Order, 1937, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).	25%
13	Articles which, in the opinion of the Revenue Commissioners, are cord, rope, or twine.	Section 5 of the Finance Act, 1937 (No. 18 of 1937), and reference number 30 in the First Schedule to that Act.	33½%
14	Articles made wholly or mainly of wood on which the duty imposed by the enactment mentioned in the third column is chargeable	Section 1 of the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), and reference number 16 in the First Schedule to that Act, as amended at reference number 5 in the Seventh Schedule to the Finance Act, 1933 (No. 15 of 1933), and further amended at reference number 10 in the Seventh Schedule to the Finance Act, 1934 (No. 31 of 1934), and further amended at reference number 8 in the Eighth Schedule to the Finance Act, 1935 (No. 28 of 1935), and further amended at reference number 6 in the Third Schedule to the Finance Act, 1936 (No. 31 of 1936).	33½%

Schedule—continued.

Ref. No.	Articles on which the duty is chargeable	Enactments under which the duty is chargeable	Rate at which the duty is to be charged
15	Bags made wholly or mainly of paper on which the duty imposed by the enactment mentioned in the third column is chargeable.	Section 11 of the Finance Act, 1932 (No. 20 of 1932), and reference number 6 in the First Schedule to that Act.	25%
16	Boxes, cartons, and similar articles which are made wholly or mainly of paper or of cardboard, pasteboard, millboard, strawboard, or similar material and are chargeable with the duty imposed by the enactment mentioned in the third column.	Section 7 of the Finance Act, 1936 (No. 31 of 1936), and reference number 38 in the First Schedule to that Act.	25%
17	Paper which has not any matter or design printed thereon and is, in the opinion of the Revenue Commissioners, either manilla paper or packing or wrapping paper (whether of manilla or of any other description) and, in either case, is chargeable with the duty imposed by the enactment mentioned in the third column.	Section 7 of the Finance Act, 1936 (No. 31 of 1936), and reference number 34 in the First Schedule to that Act.	33½%
18	Articles of any of the following descriptions on which the duty imposed by the enactment mentioned in the third column is chargeable, that is to say:— (a) envelopes, notepaper, and writing pads; (b) commercial stationery, whether bound or not bound; (c) labels and tags (other than labels and tags of woven materials) imported in bulk quantities; (d) trade catalogues (other than catalogues consisting only of samples of wallpaper) imported in bulk quantities; (e) printed tickets imported in bulk quantities; (f) postcards, visiting cards, business cards, greeting cards, invitation cards, complimentary cards, and menu cards.	Section 11 of the Finance Act, 1932 (No. 20 of 1932), and reference number 16 in the First Schedule to that Act, as amended at reference number 10 in the Third Schedule to the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), and further amended at reference number 8 in the Seventh Schedule to the Finance Act, 1934 (No. 31 of 1934).	25%
19	Woven tissues (other than floor coverings) made wholly or partly of wool and chargeable with the duty imposed by the enactment mentioned in the third column.	Section 11 of the Finance Act, 1934 (No. 31 of 1934).	On articles of a value exceeding one shilling and three pence per square yard—15%; on articles of a value not exceeding one shilling and three pence per square yard—10%.

Schedule—continued.

Ref. No.	Articles on which the duty is chargeable	Enactments under which the duty is chargeable	Rate at which the duty is to be charged
20	Boots and shoes of which the upper is wholly or mainly of leather and skin or either of them, but excluding boots made wholly or mainly of rubber, rubber-proofed material, rubber-coated material, or a combination of two or more of those materials.	Section 9 of the Finance Act, 1934 (No. 31 of 1934), as amended by Section 22 of the Finance Act, 1935 (No. 28 of 1935), and the Sixth Schedule to that Act.	20%
21	Soaps, soap powders, and all descriptions of soap substitutes.	Section 4 of the Finance Act, 1933 (No. 15 of 1933), and reference number 13 in the First Schedule to that Act.	15%
22	Candles, including tapers and night-lights.	Section 4 of the Finance Act, 1933 (No. 15 of 1933), and reference number 22 in the First Schedule to that Act.	10%

SECOND SCHEDULE.

RATES OF DUTY ON PARTICULAR AGRICULTURAL AND FISHERY PRODUCTS OF UNITED KINGDOM OR CANADIAN ORIGIN.

Ref. No.	Articles on which the duty is chargeable	Enactments under which the duty is chargeable	Rate at which the duty is to be charged
1	Fish, filleted and parts thereof.	Section 8 of the Finance Act, 1934 (No. 31 of 1934), and reference number 45 in the First Schedule to that Act.	One penny the pound.
2	Fish which is both kippered and smoked.	Section 8 of the Finance Act, 1934 (No. 31 of 1934), and reference number 44 in the First Schedule to that Act.	One shilling the stone.
3	Raw plums (including damsons, prunes, and greengages) imported on or after any 1st day of August and on or before the next following 31st day of October.	Sub-section (1) of section 14 of the Finance Act, 1935 (No. 28 of 1935), and reference number 3 in the Fourth Schedule to that Act.	One penny the pound.
4	Raw strawberries imported on or after any 15th day of June and on or before the next following 31st day of July.	Sub-section (1) of Section 14 of the Finance Act, 1935 (No. 28 of 1935), and reference number 5 in the Fourth Schedule to that Act.	One penny the pound.
5	Grapes which are imported on or after any 1st day of September and on or before the next following 24th day of October and are, in the opinion of the Revenue Commissioners, hothouse grapes.	Section 5 of the Finance Act, 1937 (No. 18 of 1937), and reference number 31 in the First Schedule to that Act.	One penny the pound.

Schedule—continued.

Ref. No.	Articles on which the duty is chargeable	Enactments under which the duty is chargeable	Rate at which the duty is to be charged
6	Trees, shrubs, and bushes (including stocks but excluding rose bushes and rose stocks).	The Emergency Imposition of Duties (No. 49) Order, 1934, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).	Ten shillings the hundred-weight.
7	Rose bushes, excluding rose stocks.	Section 1 of the Finance (Customs and Excise Duties) Act, 1933 (No. 52 of 1933).	Three pence the bush.
8	Cut flowers, flowers attached to bulbs, plants in flower, and foliage.	The Emergency Imposition of Duties (No. 117) Order, 1937, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).	Sixpence the pound.
9	(a) Plants (including cuttings and slips) not in flower and not chargeable as trees, shrubs, bushes, or stocks; (b) roots (excluding bulbs and corms) of flowering plants (other than trees, shrubs, and bushes) which have not both stem and foliage developed thereon.	The Emergency Imposition of Duties (No. 49) Order, 1934, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).	Three pence the pound.

THIRD SCHEDULE.

DUTIES REMOVED FROM GOODS OF UNITED KINGDOM OR CANADIAN ORIGIN.

Ref. No.	Particulars of the Duty	Subject Matter of the Duty
1	The duty imposed by Section 6 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), but so far only as that duty is chargeable on whole milk imported in bulk.	Whole fresh milk.
2	The duty imposed by Section 24 of the Finance Act, 1932 (No. 20 of 1932), as amended at reference number 3 in the Eighth Schedule to the Finance Act, 1935 (No. 28 of 1935), but so far only as the said duty is chargeable on dead poultry.	Dead poultry.
3	The duty imposed by Section 2 of the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), and mentioned at reference number 1 in the Second Schedule to that Act, but so far only as the said duty is chargeable on bacon and hams.	Bacon and hams.
4	The duty imposed by Section 2 of the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), and mentioned at reference number 3 in the Second Schedule to that Act.	Sheep, including rams, ewes, wethers, and lambs.
5	The duty imposed by Section 2 of the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), and mentioned at reference number 6 in the Second Schedule to that Act.	Eggs in shell.

Schedule—continued.

Ref. No.	Particulars of the Duty	Subject Matter of the Duty
6	The duty imposed by Section 2 of the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), and mentioned in paragraph (f) in the second column at reference number 9 in the Second Schedule to that Act, but so far only as the said duty is chargeable on tomatoes and subject to the amendment thereof effected by Section 13 of the Finance Act, 1933 (No. 15 of 1933).	Tomatoes.
7	The 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, but so far only as it is chargeable on soya bean cake, soya bean cubes, soya bean nuts, soya bean flakes, or soya bean cake meal.	Soya bean cake, cubes, nuts, flakes, and cake meal.
8	The duty imposed by Section 2 of the Finance (Customs and Excise Duties) Act, 1933 (No. 52 of 1933).	Grass seed.
9	The duty imposed by Section 1 of the Finance (Customs and Excise Duties) Act, 1933 (No. 52 of 1933), but so far only as it is chargeable on rose stocks.	Rose stocks.
10	The duty imposed by Section 8 of the Finance Act, 1934 (No. 31 of 1934), and mentioned at reference number 29 in the First Schedule to that Act.	Live domestic fowls, turkeys, geese, and ducks.
11	The duty imposed by Section 8 of the Finance Act, 1934 (No. 31 of 1934), and mentioned at reference number 32 in the First Schedule to that Act.	Animals of the bovine species.
12	The duty imposed by Section 8 of the Finance Act, 1934 (No. 31 of 1934), and mentioned at reference number 44 in the First Schedule to that Act, but so far only as it is chargeable on fish which is kippered or is smoked and is not both kippered and smoked.	Kippered or smoked fish.
13	The duty imposed by Section 11 of the Finance Act, 1935 (No. 28 of 1935), and mentioned at reference number 11 in the Second Schedule to that Act.	Grapes.
14	The duty imposed by Section 11 of the Finance Act, 1935 (No. 28 of 1935), and mentioned at reference number 12 in the Second Schedule to that Act.	Dried peas.
15	The duty imposed by sub-section (1) of Section 14 of the Finance Act, 1935 (No. 28 of 1935), but so far only as it is chargeable on raw pears (imported at any time) or on plums (including damsons, prunes, and greengages) imported on or after any 1st day of November and on or before the next following 31st day of July.	Raw pears and plums.
16	The duty imposed by sub-section (4) of Section 14 of the Finance Act, 1935 (No. 28 of 1935).	Pulp or juice from certain fruits.
17	The duty imposed by the Emergency Imposition of Duties (No. 50) Order, 1934, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).	Dead rabbits and hares.
18	The duty imposed by the Emergency Imposition of Duties (No. 126) Order, 1937, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).	Live pigs.

Éire.

BILLE AIRGEADAIS (CO-AONTU LEIS AN
RÍOCHT AONTUITHE), 1938.

BILLE

dá ngairmtear

Acht chun an dlí bhaineas le custuim, diúitéthe
custum, agus iomportáil earraí do leasú fé
mar is gá chun éifeachta do thabhairt don
Chó-aontú Trádála do rinneadh an 25adh
lá d'Abrán, 1938, idir an Riaghaltas agus
Riaghaltas na Ríochta Aontuithe.

*Tuigtear a bheith rithte ag dhá Thigh an
Oireachtais, 12adh Bealtaine, 1938.*

BAILE ATHA CLIATH:
FOILLSITHE AG OIFIG AN tSOLATHAIR.

Le ceannach trí aon díoltóir leabhar, no díreach
ó Oifig Díolta Foillseacháin Rialtais, 3-4, Sráid
an Choláiste, Baile Atha Cliath.

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[*Tuistiún Glan*].

Wt. 14—51. 10. 5/38. C.&Co. (3376)

Éire.

FINANCE (AGREEMENT WITH UNITED
KINGDOM) BILL, 1938.

BILL

entitled

An Act to make such amendments of the law
relating to customs, duties of customs, and
the importation of goods as are requisite to
give effect to the Trade Agreement made
on the 25th day of April, 1938, between
the Government and the Government of the
United Kingdom.

*Deemed to have been passed by both Houses of
the Oireachtas, 12th May, 1938.*

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