

ÉIRE.

BILLE AIRGEADAIS, 1939.

FINANCE BILL, 1939.

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

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[No. 11c of '39.]

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ÉIRE.

BILLE AIRGEADAIS, 1939. FINANCE BILL, 1939.

BILL

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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 AS FOLLOWS :—

PART I.

INCOME TAX.

15 1.—(1) Income tax shall be charged for the year beginning on the 6th day of April, 1939, at the rate of five shillings and six pence in the pound. Income tax and
sur-tax for the
year 1939-40.

(2) Sur-tax for the year beginning on the 6th day of April, 1939, 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 (including increases made by this Act) as those at which it is charged for the year beginning on the 6th day of April, 1938.

(3) The several statutory and other provisions which were in force on the 5th day of April, 1939, in relation to income tax and sur-tax and also the provisions relating to increases in the rates of sur-tax contained in this Act 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 said year beginning on the 6th day of April, 1939.

2.—(1) Notwithstanding anything to the contrary contained in section 1 of the Finance Act, 1938 (No. 25 of 1938), the following provisions shall have effect in relation to the sur-tax charged for the year beginning on the 6th day of April, 1938, that is to say :— Sur-tax for the
year 1938-39.

35 (a) the rates at which the said sur-tax shall be charged in respect of the income of any individual which exceeds three thousand pounds but does not exceed eight thousand pounds shall (subject to the subsequent provisions of this section) be the several rates at which the said
40 sur-tax is chargeable by virtue of the said section 1 increased, in the case of each such rate, by ten per cent. ;

(b) the rates at which the said sur-tax shall be charged in respect of the income of any individual which exceeds eight thousand pounds shall (subject to the subsequent provisions of this section) be the several rates at which
45 the said sur-tax is chargeable by virtue of the said section 1 increased, in the case of each such rate, by fifteen per cent.

(2) In the case of any individual to whom paragraph (a) of the foregoing sub-section of this section applies, the amount of the sur-tax with which he is charged by virtue of the said paragraph (a) shall not exceed, and shall, where necessary, be reduced to, the sum of the following amounts, that is to say :—

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(a) the amount of the sur-tax which he would be liable to pay if his income had reached but had not exceeded three thousand pounds, and

(b) the amount by which his income exceeds three thousand pounds reduced by income tax at the standard rate on 10 such excess.

(3) In the case of any individual to whom paragraph (b) of sub-section (1) of this section applies, the amount of the sur-tax with which he is charged by virtue of the said paragraph (b) shall not exceed, and shall, where necessary, be reduced to, the sum of 15 the following amounts, that is to say :—

(a) the amount of the sur-tax which he would be liable to pay if his income had reached but had not exceeded eight thousand pounds, and

(b) the amount by which his income exceeds eight thousand 20 pounds reduced by income tax at the standard rate on such excess.

(4) The amount payable by virtue of any assessment, made on or before the 10th day of May, 1939, in respect of sur-tax for the year beginning on the 6th day of April, 1938, to which any of the 25 foregoing provisions of this section applies shall, by virtue of this section and without more, be deemed to be so varied as to give effect to such of the said provisions as is or are applicable.

Alteration of
personal
allowances.

3.—Sub-section (1) of section 18 of the Finance Act, 1920, shall be construed and have effect as if the words “ two hundred and 30 twenty pounds ” were substituted therein for the words “ two hundred and twenty-five pounds,” and the said sub-section (1) as amended by sub-section (2) of section 3 of the Finance Act, 1932 (No. 20 of 1932), shall be construed and have effect as if the words “ one hundred and twenty pounds ” were substituted for the words 35 “ one hundred and twenty-five pounds.”

Alteration of
allowance in
respect of earned
income.

4.—In lieu of sub-section (1) (repealed by this Act) of section 3 of the Finance Act, 1932 (No. 20 of 1932), it is hereby enacted that the following provision shall be substituted for section 16 of the Finance Act, 1920, and Part II of the latter Act shall be con- 40 strued and have effect accordingly, that is to say :—

“ An individual who makes, in the manner prescribed by the Income Tax Acts, a claim in that behalf and makes a return in the prescribed form of his total income shall, for the purposes of ascertaining the amount of his assessable income for 45 the purpose of income tax, be allowed a deduction from the amount of his earned income as estimated in accordance with the provisions of the Income Tax Acts of a sum equal to one-fifth of the amount of that income, but not exceeding, in the case of any individual, the sum of three hundred pounds.” 50

Exemption in
respect of certain
profits from
sweepstakes.

5.—(1) Exemption shall be granted from tax under Schedule D of the Income Tax Act, 1918, in respect of the profits of any sweepstake held under the Public Hospitals Act, 1933 (No. 18 of 1933), which, but for this section, would have been assessable under Case I of the said Schedule D on the organisers (within the meaning 55 of the said Public Hospitals Act, 1933) of such sweepstake or on

the sweepstake committee appointed in pursuance of that Act for the purpose of such sweepstake by the said organisers thereof.

(2) In this section, the word "sweepstake" has the meaning given to it by section 1 of the Public Hospitals Act, 1933 (No. 18 of 1933), for the purposes of that Act.

(3) This section shall be deemed to have come into force on and to have had effect as on and from the 6th day of April, 1933.

6.—Allowances payable under section 3 of the Army Pensions Act, 1937 (No. 15 of 1937), shall, in respect of the year beginning on the 6th day of April, 1937, be exempt from income tax (including sur-tax) and shall not be reckoned in computing income for the purposes of the Income Tax Acts.

Exemption of certain allowances under the Army Pensions Act, 1937.

7.—Where a person who is the occupier of land in respect of the occupation of which he is assessed under Schedule B of the Income Tax Act, 1918, is also the owner or part owner of a stallion which is ordinarily kept on such land, profits derived by such person from fees received or receivable for the service by such stallion on such land of mares owned by other persons shall be deemed, for the purposes of the Income Tax Acts, to arise from the occupation of such land.

Assessment of certain profits derived from the keeping of a stallion.

PART II.

CUSTOMS AND EXCISE.

8.—(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 on or after the 11th day of May, 1939, a duty of customs at the rate stated in the third column of the said First Schedule opposite the mention of the article in the said 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 the said First Schedule, such statement shall be construed as meaning a rate of duty equal to that percentage of the value of such article.

(3) Wherever it is stated in the fourth column of the First Schedule to this Act that the provisions of section 8 of the Finance Act, 1919, apply to a duty mentioned in the said First Schedule, the provisions of the said section 8 shall apply to that duty with the substitution of the expression "the area of application of the Acts of the Oireachtas" for the expression "Great Britain and Ireland" and as though the articles chargeable with the said duty were mentioned in the Second Schedule to the said Finance Act, 1919, in the list of goods to which two-thirds of the full rate is made applicable as a preferential rate.

(4) Wherever it is stated in the fourth column of the First Schedule to this Act that the licensing provision applies to a particular duty mentioned in the said First Schedule, the following provision shall apply and have effect in relation to that duty, that is to say:—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 said duty 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, but so that no such licence shall be exempt from the provisions of section 15 of the Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938).

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(5) Subject to the provisions of the two next preceding subsections of this section, the provisions (if any) set forth in the fourth column of the First Schedule to this Act at any reference number in the said First Schedule shall have effect in respect of the duty mentioned at that reference number.

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(6) Where an article is chargeable with a duty imposed by this section, such article shall not be deemed, for any purpose arising under the First Schedule to this Act other than the purposes of section 8 of the Finance Act, 1919, to have been manufactured in any particular country unless such proportion of its value as is prescribed by regulations made under section 16 of the Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938), for the purposes of that Act is the result of labour within that particular country.

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(7) In this section and the First Schedule to this Act, the expression "the United Kingdom" means the United Kingdom of Great Britain and Northern Ireland and includes the Channel Islands and the Isle of Man.

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Alteration of
rates of duty on
tobacco.

9.—(1) The duty of customs on tobacco imposed by section 20 of the Finance Act, 1932 (No. 20 of 1932), shall, in respect of tobacco imported on or after the 11th day of May, 1939, be charged, levied, and paid at the several rates specified in Part I of the Second Schedule to this Act in lieu of the rates at which the said duty is now chargeable by virtue of section 20 of the Finance Act, 1935 (No. 28 of 1935).

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(2) The duty of excise on tobacco imposed by section 19 of the Finance Act, 1934 (No. 31 of 1934), shall, as on and from the 11th day of May, 1939, be charged, levied, and paid at the several rates specified in Parts II and III of the Second Schedule to this Act in lieu of the rates at which the said duty is now chargeable by virtue of section 20 of the Finance Act, 1935 (No. 28 of 1935).

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(3) Sub-sections (2) to (5) of the said section 19 of the Finance Act, 1934, shall apply to tobacco which is chargeable with the duty of excise imposed by sub-section (1) of that section at a rate specified in Part II or Part III of the Second Schedule to this Act, and for the purpose of such application references in the said sub-sections (2) to (5) of the said section 19 to Parts I and II respectively of the Sixth Schedule to the said Finance Act, 1934, shall be construed and have effect as references to Parts II and III respectively of the Second Schedule to this Act.

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Alteration of
rates of duty
on mineral
hydrocarbon
light oil.

10.—(1) The duty of customs imposed by section 1 of the Finance (Customs Duties) (No. 4) Act, 1931 (No. 43 of 1931), as amended by subsequent enactments, shall, in respect of mineral hydrocarbon light oil chargeable with that duty which is imported on or after the 11th day of May, 1939, be charged, levied, and paid at the rate of ten pence the gallon in lieu of the rate mentioned in the said section 1.

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(2) The duty of excise imposed by section 1 of the Finance (Miscellaneous Provisions) Act, 1935 (No. 7 of 1935), as amended by subsequent enactments, shall, in respect of mineral hydrocarbon light oil chargeable with that duty which is sent out, on or for sale or otherwise, from the premises of the manufacturer thereof on or after the 11th day of May, 1939, or is used by such manufacturer on or after that date for any purpose other

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than the manufacture or production of mineral hydrocarbon oil, be charged, levied, and paid at the rate of eight pence the gallon in lieu of the rate mentioned in the said section 1.

11.—(1) The duty of customs imposed by section 21 of the Finance Act, 1935 (No. 28 of 1935), shall, in respect of hydrocarbon oil chargeable with that duty which is imported on or after the 11th day of May, 1939, be charged, levied, and paid at the rate of ten pence the gallon in lieu of the rate mentioned in sub-section (1) of the said section 21.

Alteration of rates of duty on hydrocarbon oil.

(2) The rebate allowable under sub-section (2) of the said section 21 of the Finance Act, 1935, shall, in respect of hydrocarbon oil on which such rebate is allowable and which is imported on or after the 11th day of May, 1939, be allowed at the rate of ten pence the gallon in lieu of the rate mentioned in the said sub-section (2).

(3) The duty of excise imposed by the said section 21 of the Finance Act, 1935, shall, in respect of hydrocarbon oil chargeable with that duty which is sent out, on or for sale or otherwise, from the premises of the manufacturer thereof on or after the 11th day of May, 1939, or is used by such manufacturer on or after that date for any purpose other than the manufacture or production of hydrocarbon oil, be charged, levied, and paid at the rate of eight pence the gallon in lieu of the rate mentioned in sub-section (3) of the said section 21.

(4) The rebate allowable under sub-section (4) of the said section 21 of the Finance Act, 1935, shall in respect of hydrocarbon oil on which such rebate is allowable and on which the excise duty mentioned in the next preceding sub-section of this section was paid at the rate of eight pence the gallon, be allowed at the rate of eight pence the gallon in lieu of the rate mentioned in the said sub-section (4).

12.—The following provisions shall have effect in respect of the duty (being a duty on certain cinematograph films) imposed by section 17 of the Finance Act, 1932 (No. 20 of 1932), as amended by section 8 of the Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), that is to say:—

Exemption from cinematograph film duty.

(a) whenever it is shown, to the satisfaction of the Revenue Commissioners,—

(i) that a positive cinematograph film chargeable with the said duty is imported by or on behalf of a club, society, or other organisation, and

(ii) that such organisation is conducted wholly or mainly for the purpose of the study of film technique by the members thereof and is not conducted for profit, and

(iii) that such film will be exhibited only to members of such organisation and persons invited to such exhibition by a member of such organisation, and

(iv) that no payment (other than the annual or other periodical subscription to such organisation by members thereof) will be made by or taken from any person for admission to any exhibition of such film, and

(v) that such film will be exported after the exhibition thereof to the members of such organisation,

the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose,

permit such film to be imported without payment of the said duty or repay any such duty paid on importation;

- (b) whenever it is shown, to the satisfaction of the Revenue Commissioners, in respect of any positive cinematograph film chargeable with the said duty (not being 5 film designed and intended for use in conjunction with the mechanical production or reproduction of vocal or other sounds) of a width not exceeding seven-tenths of an inch, that such film was produced outside the State by the reversion process from exposed 10 undeveloped film, the Revenue Commissioners may (whether such film was or was not subject outside the State to the operation of slitting or dividing), subject to compliance with such conditions as they may think fit to impose, permit such film, together with 15 any extensions added thereto solely for winding purposes, to be imported without payment of the said duty or repay any such duty paid on importation.

Amendments of
certain Finance
Acts.

13.—(1) Every Act mentioned at the head of a Part of the Third Schedule to this Act shall be amended as follows, that is to say, 20 every section, schedule, or reference number of or in such Act which is mentioned in the second column of the said Part of the said Third Schedule shall be amended in the manner stated in the third column of the said Part of the said Third Schedule opposite the mention of such section, schedule, or reference number (as the case may be) 25 in the said second column.

(2) Every amendment which is so stated as aforesaid in the Third Schedule to this Act shall (save as is otherwise provided in the third column of the said Third Schedule) have effect as on and 30 from the 11th day of May, 1939.

(3) The particulars stated in the fourth column of the Third Schedule to this Act are inserted in the said Third Schedule solely to facilitate the identification of the duties respectively affected by the several amendments mentioned in the said Third Schedule, and accordingly nothing contained in the said fourth column shall affect 35 the construction of this section or the said Third Schedule or operate to extend, limit, or control the extent or effect of any amendments mentioned in the said Third Schedule.

Divers
amendments of
the Customs Acts.

14.—(1) The table of prohibitions and restrictions inwards annexed to section 42 of the Customs Consolidation Act, 1876, is 40 hereby amended by deleting therefrom the words " coffee, chicory " where they occur in the paragraph beginning " Extracts, essences, or other concentrations."

(2) Section 22 (which relates to stamp duty on customs entries) of the Finance Act, 1924 (No. 27 of 1924), shall not apply to entries 45 for reimported goods in respect of which a bill of store has been issued.

(3) Sub-section (5) of section 12 of the Finance Act, 1934 (No. 31 of 1934), is hereby amended by the deletion of the word and figures " section 12 " and the insertion of the word and figures " section 50 13 " in lieu of the word and figures so deleted.

This sub-section shall have and be deemed to have had effect as from the passing of the Finance Act, 1934 (No. 31 of 1934).

(4) Whenever the Minister for Finance, in exercise of the power conferred on him by paragraph (b) of section 15 of the Finance 55 (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938), requires a duty to be charged, levied, and paid at a particular rate, he may, if he so thinks proper, fix as such particular rate a rate calculated in a different manner or on a different basis from that in or on which the normal rate of the said duty is calculated. 60

This sub-section shall have and be deemed to have had effect as from the passing of the Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938).

(5) Section 15 of the Finance Act, 1938 (No. 25 of 1938), shall be construed and have effect and be deemed always to have had effect as if the following sub-section were inserted therein in lieu of sub-section (6) now contained therein, that is to say:—

“ (6) Where an article is chargeable with a duty imposed by this section, such article shall not be deemed, for any purpose arising under the First Schedule to this Act other than the purposes of section 8 of the Finance Act, 1919, to have been manufactured in any particular country unless such proportion of its value as is prescribed by regulations made under section 16 of the Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938), for the purposes of that Act is the result of labour within that particular country.”

(6) Sub-section (4) of section 24 of the Finance Act, 1938 (No. 25 of 1938), is hereby amended by the deletion of the words and figures “ Finance Act, 1909 ” and the insertion of the words and figures “ Revenue Act, 1909 ” in lieu of the words and figures so deleted.

This sub-section shall have and be deemed to have had effect as from the passing of the Finance Act, 1938 (No. 25 of 1938).

15.—(1) 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 any articles chargeable with a duty imposed by an enactment mentioned in the second column of the Fourth Schedule to this Act without payment of 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, but so that no such licence shall be exempt from the provisions of section 15 of the Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938).

Licences to import without payment of certain customs duties.

(2) The power conferred by the foregoing sub-section of this section is, in its application to any particular duty, in lieu of every (if any) other statutory power (whether general or limited to particular circumstances) now in force of authorising by licence the importation without payment of such duty of articles chargeable with such duty or of articles of a particular class so chargeable.

(3) The particulars stated in the third column of the Fourth Schedule to this Act are inserted in the said Fourth Schedule solely to facilitate the identification of the duties respectively imposed by the enactments mentioned in the second column of the said Fourth Schedule, and accordingly nothing contained in the said third column shall affect the construction of this section or the said Fourth Schedule.

16.—(1) The several duties mentioned in the third column of the Fifth Schedule to this Act and respectively imposed by the enactments mentioned in the second column of the said Fifth Schedule shall not be charged or levied on any articles imported on or after the 11th day of May, 1939.

Termination of certain customs duties.

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

Exemption from
entertainments
Duty.

17.—Entertainments duty within the meaning of and chargeable under section 1 of the Finance (New Duties) Act, 1916, as amended by subsequent enactments shall not be charged or levied on any entertainment in respect of which it is proved, to the satisfaction of the Revenue Commissioners, that the entertainment is promoted by the Contract Bridge Association of Ireland or by a club duly affiliated to or under the direct control of that Association and that the entertainment consists solely of an exhibition of the game of cards known as bridge.

Power to refuse
delivery of goods

18.—(1) The Minister for Finance may by order, whenever he so thinks proper, for a purpose connected with the imposition or alteration by statute of a duty of customs or excise direct the Revenue Commissioners to do, during a period (not exceeding three months) specified in such order, either or both of the following things, that is to say :—

(a) to refuse to allow, during the said period, the delivery for home use of any specified kind or class of imported goods or goods deposited in a warehouse approved of by the Revenue Commissioners for such deposit where such delivery is applied for in respect of a quantity of such goods which appears to the Revenue Commissioners to exceed the quantity which is reasonable having regard to the circumstances, and

(b) to prohibit the sending out on or for sale or otherwise, during the said period, from the premises of a manufacturer of goods of a specified kind or class chargeable with a duty of excise and not deposited in a warehouse approved of by the Revenue Commissioners for such deposit of a quantity of such goods which appears to the Revenue Commissioners to exceed the quantity which is reasonable in the circumstances.

(2) The Minister for Finance may by order, whenever he so thinks proper, amend or revoke an order made by him under the foregoing sub-section of this section or an order (made by him under this sub-section) amending any such order.

(3) It shall be the duty of the Revenue Commissioners, and they are hereby authorised, notwithstanding anything contained in this Act (other than this section) or in any other Act, whether passed before or after this Act, or in any statutory order, whether made before or after the passing of this Act, or in any licence or other document issued after the passing of this Act under any such Act or order, to comply with every order made by the Minister for Finance under this section which is for the time being in force and to take all such steps and do all such things as shall appear to them to be necessary or proper for that purpose.

(4) Whenever the Revenue Commissioners are required by an order made by the Minister for Finance under this section to prohibit such sending out of goods as is mentioned in paragraph (b) of sub-section (1) of this section, the Revenue Commissioners shall notify in writing every manufacturer of goods of a kind or class to which such prohibition applies of the fact of such prohibition and of the quantity of goods of that kind or class which appears to the Revenue Commissioners to be the reasonable quantity to be sent out on or for sale or otherwise from the premises of such manufacturer during the period mentioned in the said order.

(5) It shall not be lawful for any manufacturer to whom any such notification as is mentioned in the next preceding sub-section of this section has been given to send out from his premises on or for sale or otherwise during the period mentioned in such notification any quantity of goods of the kind or class mentioned in such notification in excess of the quantity stated in such notification to appear to the Revenue Commissioners to be reasonable, and, if any such manufacturer shall send out from his premises any goods in contravention

of this sub-section, he shall be guilty of an offence under this sub-section and shall be liable on summary conviction thereof to an excise penalty of five hundred pounds.

- (6) Whenever the Revenue Commissioners, in pursuance of an order made by the Minister for Finance under this section, refuse to allow the delivery of goods or prohibit the sending out of goods from the premises of the manufacturer thereof, no action or other proceeding shall lie against any person on account of his failure to perform a contract (whether for sale or otherwise) in respect of such goods or any part thereof where such failure is due to such refusal to allow delivery or such prohibition of sending out, as the case may be.

PART III.

DEATH DUTIES.

- 15 **19.**—(1) Sub-section (1) of section 15 of the Finance Act, 1894 (which relates to the exemption of certain annuities from estate duty) shall have effect in the case of an annuity purchased or provided by a person dying on or after the 10th day of May, 1939, as if the words "fifty-two pounds" were substituted in the said sub-section for the words "twenty-five pounds".

Exemption of certain annuities from estate duty.

- (2) An annuity exceeding fifty-two pounds and less than one hundred and four pounds which would, but for the fact that it exceeds fifty-two pounds, be exempted from estate duty by virtue of the provisions of sub-section (1) of section 15 of the Finance Act, 1894, as amended by the foregoing sub-section of this section, shall be chargeable with estate duty as if it were an annuity of twice the amount by which it exceeds fifty-two pounds and as if the said provisions were not in force.

PART IV.

MISCELLANEOUS AND GENERAL.

- 20.—With a view to providing moneys to meet general charges which will fall upon the Central Fund, the sum of one hundred and fifty thousand pounds shall be transferred and paid from the Road Fund to the Exchequer at such time or times in the financial year ending on the 31st day of March, 1940, and in such manner as the Minister for Finance shall direct.

Transfer of money from the Road Fund to the Exchequer.

- 21.—The several enactments specified in the Sixth Schedule to this Act are hereby repealed to the extent mentioned in the third column of the said Schedule and as on and from the respective dates specified in the fourth column of the said Schedule.

Repeals.

- 22.—All taxes and duties imposed by this Act are hereby placed under the care and management of the Revenue Commissioners.

Care and management of taxes and duties.

- 23.—(1) This Act may be cited as the Finance Act, 1939.

Short title, construction, and commencement.

- (2) Part I of this Act shall be construed together with the 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 statutes which relate to the duties of excise and the management of those duties.

- (3) Part I of this Act shall, save as is otherwise expressly provided therein, be deemed to come into force on and shall take effect as on and from the 6th day of April, 1939.

FIRST SCHEDULE.

CERTAIN CUSTOMS DUTIES.

Ref. No.	Description of article liable to duty.	Rate of duty.	Special provisions.
1	<p>(a) Any article which, in the opinion of the Revenue Commissioners, is thread made wholly or mainly of cotton, flax, hemp, or any like material, or a combination of any two or more of those materials;</p> <p>(b) any article which, in the opinion aforesaid, is ply yarn made wholly or mainly of cotton, flax, hemp, or any like material, or a combination of any two or more of those materials.</p>	100%, save as is otherwise provided in the fourth column.	<p>The duty mentioned at this reference number is in lieu of the duty imposed by Section 10 of the Finance Act, 1935 (No. 28 of 1935), and mentioned at reference number 17 in the First Schedule to that Act.</p> <p>Whenever it is shown, to the satisfaction of the Revenue Commissioners, that an article chargeable with the duty mentioned at this reference number is thread made wholly or mainly of flax and was manufactured in the United Kingdom or in the Dominion of Canada, the said duty shall (subject and without prejudice to the subsequent provisions in this column at this reference number) be charged, levied, and paid at the rate of an amount equal to forty per cent. of the value of the article in lieu of the rate mentioned in the third column.</p> <p>Whenever it is shown, to the satisfaction of the Revenue Commissioners, that an article chargeable with the duty mentioned at this reference number is ply yarn made wholly or mainly of cotton and is being imported solely for the purpose of being used in weaving or knitting goods by machinery or solely for the purpose of being used in the manufacture of material made on or by means of a braiding or a plaiting machine, the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, allow such article to be imported without payment of the said duty.</p> <p>Whenever an article shall have been allowed, by virtue of the next preceding provision, to be imported without payment of the duty mentioned at this reference number, the following provisions shall have effect, that is to say :—</p> <p>(a) the Revenue Commissioners may, at any time after the importation of such article, require the importer thereof to show to their satisfaction, within such time (not being less than seven days) as they may specify, that such article, since the importation thereof, has been used solely in weaving or knitting goods by machinery or solely in the manufacture of material made by means of a braiding or a plaiting machine or has not been used at all or has, as to part</p>

FIRST SCHEDULE—continued.

Ref. No.	Description of article liable to duty.	Rate of duty.	Special provisions.
			<p>thereof, been used solely in such weaving or knitting or solely in such manufacture and has, as to the residue thereof, not been used at all;</p> <p>(b) if the said importer fails to comply, within the time limited in that behalf, with a requisition made on him by the Revenue Commissioners under the foregoing paragraph, the duty mentioned at this reference number shall become and be payable forthwith in respect of the said article by the said importer to the Revenue Commissioners and shall be recoverable from him under Section 38 of the Finance Act, 1924 (No. 27 of 1924), accordingly.</p> <p>Whenever it is shown, to the satisfaction of the Revenue Commissioners, that the duty mentioned at this reference number was paid on importation on an article and that such article was ply yarn made wholly or mainly of cotton and was used solely in weaving or knitting goods by machinery or solely in the manufacture of material made by means of a braiding or a plaiting machine, the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, repay the said duty paid on the importation of the said article.</p> <p>The exemption conferred by Section 13 of the Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938), on certain articles shall extend and apply to the duty mentioned at this reference number in so far as it would (but for that section) be chargeable on articles mentioned in that section.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>
2	Material which is, in the opinion of the Revenue Commissioners, engine-cleaning waste.	50%	<p>The provisions of Section 8 of the Finance Act, 1919, apply to the duty mentioned at this reference number.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>

FIRST SCHEDULE—continued.

Ref. No.	Description of article liable to duty.	Rate of duty.	Special provisions.
3	Articles which, in the opinion of the Revenue Commissioners, are blanks suitable for use in the manufacture of buttons, excluding any such articles which are made wholly or mainly of stone, metal, leather, mother-of-pearl, or an imitation of mother-of-pearl.	Whichever of the following rates produces, in respect of each particular article, the greater amount of duty, that is to say :— 75% or one shilling and sixpence the gross.	The provisions of Section 8 of the Finance Act, 1919, apply to the duty mentioned at this reference number. The licensing provision applies to the duty mentioned at this reference number.
4	Articles of any of the following descriptions which, in the opinion of the Revenue Commissioners, are designed, constructed, and suitable for use in relation to textile materials or articles made of textile materials, that is to say :— (a) pressing machines, excluding machines which press by means of rollers; (b) washing machines, excluding machines which, in the opinion aforesaid, are designed, constructed, and suitable for domestic or household use; (c) drying cabinets and drying machines.	20%	The licensing provision applies to the duty mentioned at this reference number.
5	Material which is imported in sheets and is ebonite or is composed wholly or partly of casein, synthetic resin, a cellulose ester, or a substance similar, in the opinion of the Revenue Commissioners, in character to casein, synthetic resin, or a cellulose ester, excluding material which, in the opinion aforesaid, is transparent cellulose wrapping.	50%	The provisions of Section 8 of the Finance Act, 1919, apply to the duty mentioned at this reference number. The licensing provision applies to the duty mentioned at this reference number.
6	Paper which is, in the opinion of the Revenue Commissioners, of a kind suitable for the decoration of walls or of ceilings.	Whichever of the following rates produces, in respect of each particular article, the greater amount of duty, that is to say :— 75% or one penny and one halfpenny the linear yard.	The duty mentioned at this reference number is in addition to and not in substitution for the duty imposed by Section 11 of the Finance Act, 1935 (No. 28 of 1935), and mentioned at reference number 16 in the Second Schedule to that Act. Where an article chargeable with the duty mentioned at this reference number consists of paper which is, in the opinion of the Revenue Commissioners, suitable for use as wallpaper border and comprises in its width two or more strips of such border, the rate of one penny and one halfpenny the linear yard mentioned

FIRST SCHEDULE—continued.

Ref. No.	Description of article liable to duty.	Rate of duty.	Special provisions.
			<p>in the third column at this reference number shall be calculated on the aggregate of the lengths of the several strips of such border included in the width of the article.</p> <p>The provisions of Section 8 of the Finance Act, 1919, apply to the duty mentioned at this reference number.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>
7	<p>(a) Paper felt (whether saturated with bitumen, tar, or other substance or not so saturated) exceeding seventy inches in width and imported in the roll;</p> <p>(b) floor coverings (whether completely or partially manufactured) which, in the opinion of the Revenue Commissioners, have a hard surface;</p> <p>(c) cork carpets and cork carpeting.</p>	Sixpence the square yard.	<p>The duty mentioned at this reference number shall not be charged or levied on any article made wholly or mainly of rubber, artificial rubber, an imitation of rubber, or a substance containing rubber as an ingredient.</p> <p>The duty mentioned at this reference number is in lieu of the duties imposed by Section 11 of the Finance Act, 1935 (No. 28 of 1935), and respectively mentioned at reference number 2 and reference number 3 in the Second Schedule to that Act.</p> <p>Neither the duty imposed by Section 11 of the Finance Act, 1932 (No. 20 of 1932), and mentioned at reference number 33 in the First Schedule to that Act nor the duty imposed by Section 10 of the Finance Act, 1935 (No. 28 of 1935), and mentioned at reference number 5 in the First Schedule to that Act shall be charged or levied on any article which is chargeable with the duty mentioned at this reference number.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>
8	Dolls (other than dolls made wholly or mainly of rubber) which exceed sixpence in value and are, in the opinion of the Revenue Commissioners, completely or substantially manufactured.	Whichever of the following rates produces, in respect of each particular article, the greater amount of duty, that is to say :— 75% or one shilling and sixpence the article.	<p>The duty imposed by Section 7 of the Finance Act, 1936 (No. 31 of 1936), and mentioned at reference number 30 in the First Schedule to that Act shall not be charged or levied on any article on which the duty mentioned at this reference number is chargeable.</p> <p>The provisions of Section 8 of the Finance Act, 1919, apply to the duty mentioned at this reference number.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>

FIRST SCHEDULE—continued.

Ref. No.	Description of article liable to duty.	Rate of duty.	Special provisions.
9	<p>Articles of any of the following descriptions which contain monohydric alcohol and are, in the opinion of the Revenue Commissioners, of a kind ordinarily used in the preparation of articles of food or drink, that is to say :—</p> <p>(a) flavouring essences or extracts in the preparation of which fruit or any product of fruit or any product of vegetable origin is used ;</p> <p>(b) synthetic substitutes for any such essences or extracts as are mentioned in the foregoing paragraph.</p>	37½%	<p>Where any imported manufactured or prepared goods contain, as a part or ingredient thereof, any article chargeable with the duty mentioned at this reference number, neither the Customs Tariff Act, 1876, nor Section 7 of the Finance Act, 1901, shall apply in respect of the quantity of such article contained in such goods so as to render such goods or any proportion thereof chargeable with the duty mentioned at this reference number.</p> <p>The duty mentioned at this reference number shall not be charged or levied on any article on which the duty imposed by Section 10 of the Finance Act, 1935 (No. 28 of 1935), and mentioned at reference number 27 of the First Schedule to that Act is chargeable.</p> <p>The duty mentioned at this reference number is in addition to and not in substitution for any duty which may be chargeable under Section 9 of the Finance Act, 1936 (No. 31 of 1936), or which may be chargeable in respect of any spirits contained in or used in the preparation of the article.</p> <p>The provisions of Section 8 of the Finance Act, 1919, apply to the duty mentioned at this reference number.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>
10	<p>1. Articles of church brass-work, including articles of a like character made wholly or mainly of bronze or gunmetal or of a combination of two or more of the said metals brass, bronze, and gunmetal, and also component parts (wholly or mainly of brass, bronze, or gunmetal or of a combination of two or more of those metals) of any such articles as aforesaid.</p> <p>2. Any of the following articles made wholly or mainly of brass, bronze, or gunmetal or of a combination of two or more of those metals and component parts (wholly or mainly of brass, bronze, or gunmetal or of a combination of two or more of those metals) of any such articles, that is to say :—</p> <p>(a) weights for weighing scales, excluding any such weights which are, in the opinion of the Revenue Commissioners, of a kind used solely for laboratory, scientific, or educational purposes ;</p>	<p>On articles mentioned in paragraph 1 in the second column—75% ; on all other articles mentioned in the second column—50%.</p>	<p>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 14 in the First Schedule to that Act as amended by subsequent enactments.</p> <p>The duty mentioned at this reference number shall not be charged or levied on any article which is shown, to the satisfaction of the Revenue Commissioners, to have been manufactured in the United Kingdom or in the Dominion of Canada and to be included in one of the following classes or descriptions, that is to say, chains, angles, channels, flange cocks, and washers.</p> <p>The provisions of Section 8 of the Finance Act, 1919, apply to the duty mentioned at this reference number.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>

FIRST SCHEDULE—continued.

Ref. No.	Description of article liable to duty.	Rate of duty.	Special provisions.
	<p>(b) cork extractors ;</p> <p>(c) hand-operated force pumps, hand-operated lift pumps, and hand-operated combined force and lift pumps ;</p> <p>(d) memorial plates and memorial tablets ;</p> <p>(e) milk pumps and brine pumps ;</p> <p>(f) name-plates, numbers, and letters ;</p> <p>(g) stand pipes, branch pipes, and valves for fire or water hose ;</p> <p>(h) door fittings of any of the following descriptions, that is to say :—</p> <p style="padding-left: 40px;">(i) handles of which the over-all length is not less than seven inches,</p> <p style="padding-left: 40px;">(ii) letter-box plates,</p> <p style="padding-left: 40px;">(iii) guard bars,</p> <p style="padding-left: 40px;">(iv) centre knobs,</p> <p style="padding-left: 40px;">(v) finger plates and kicking plates,</p> <p style="padding-left: 40px;">(vi) knockers,</p> <p style="padding-left: 40px;">(vii) a combination or assembly (other than a combination or assembly which incorporates or is designed to incorporate a lock, latch, or bolt) of any two or more of the foregoing articles ;</p> <p>(i) grilles ;</p> <p>(j) rails of any of the following descriptions, that is to say :—</p> <p style="padding-left: 40px;">(i) hand rails and balustrading,</p> <p style="padding-left: 40px;">(ii) foot rails,</p> <p style="padding-left: 40px;">(iii) counter rails,</p> <p style="padding-left: 40px;">(iv) protection rails,</p> <p style="padding-left: 40px;">(v) hearse rails,</p> <p style="padding-left: 40px;">(vi) towel rails and towel airers ;</p> <p>(k) bolts and set screws of which the shank is not less than one-quarter of one inch in diameter, and threaded nuts of a size and threading to fit such bolts and set screws.</p> <p>3. Articles (whether completely or partially manufactured) of any of the following descriptions made wholly or mainly of brass,</p>		

FIRST SCHEDULE—continued.

Ref. No.	Description of article liable to duty.	Rate of duty.	Special provisions.
	<p>bronze, or gunmetal or of a combination of two or more of those metals, and also completely or partially manufactured component parts (wholly or mainly of brass, bronze, or gunmetal or of a combination of two or more of those metals) of any such articles, that is to say :—</p> <p>(a) screw-down valves and screw-down valve cocks of a diameter of not less than one inch,</p> <p>(b) taps and cocks (whether imported separately or otherwise) suitable for use with baths, sinks, or lavatory basins,</p> <p>(c) overflow fittings, wastes, waste plugs, and waste traps suitable for use with baths, sinks, or lavatory basins,</p> <p>(d) plug cocks.</p> <p>4. Couplings, joints, and other similar fittings (whether completely or partially manufactured) of the compression type which are made wholly or mainly of brass, bronze, or gunmetal or of a combination of two or more of those metals and are suitable for use in connection with tubes or pipes and are of an internal diameter not exceeding (at any opening) two and one-half inches, and also completely or partially manufactured component parts (wholly or mainly of brass, bronze, or gunmetal or of a combination of two or more of those metals) of any such fittings.</p>		
11	Electric filament lamps, excluding electric filament lamps which, in the opinion of the Revenue Commissioners, are designed, constructed, and intended for use exclusively for scientific or for medical or surgical purposes.	75%	<p>The provisions of Section 8 of the Finance Act, 1919, apply to the duty mentioned at this reference number.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>
12	<p>(a) Bicycles and tricycles (other than mechanically propelled bicycles and tricycles) completely or substantially assembled ;</p> <p>(b) an assembly of component parts of a bicycle or a tricycle (other than a mechanically propelled bicycle or tricycle) which comprises two or more of the following parts and one or more other parts, that is to say :—</p>	<p>On articles mentioned in paragraph (a) or paragraph (b) in the second column—</p> <p>37½% together with an additional sum of fifteen shillings the article:</p>	<p>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 23 in the First Schedule to that Act and in lieu of the duty imposed by Section 4 of the Finance (Customs and Excise Duties) Act, 1933 (No. 52 of 1933), and mentioned at reference number 1 in the First Schedule to that Act.</p>

FIRST SCHEDULE—continued.

Ref. No.	Description of article liable to duty.	Rate of duty.	Special provisions.
	<p>(i) top tube, (ii) head tube, (iii) down tube, (iv) seat tube, (v) chain stay, (vi) seat stay;</p> <p>(c) an assembly of component parts of a bicycle or a tricycle (other than a mechanically propelled bicycle or tricycle) which comprises only two or more of the six parts specifically mentioned in the next preceding paragraph (b);</p> <p>(d) an assembly of component parts of a bicycle or a tricycle (other than a mechanically propelled bicycle or tricycle) which comprises one or more of the following parts and is not an assembly to which any of the foregoing paragraphs applies, that is to say :—</p> <p>(i) seat stay, (ii) chain stay, (iii) chain wheel, (iv) crank, (v) front fork blade, (vi) steering column, (vii) mudguard, (viii) handlebar, (ix) handlebar bend, (x) cone, cup, shell, or spindle for a wheel-hub, (xi) pedal, (xii) road wheel;</p> <p>(e) any of the component parts of a bicycle or a tricycle (other than a mechanically propelled bicycle or tricycle) specifically mentioned in the next preceding paragraph (d) which is completely or substantially manufactured and is not comprised in an assembly to which one of the foregoing paragraphs applies.</p>	<p>On articles mentioned in paragraph (c) in the second column—whichever of the following rates produces, in respect of each particular article, the greater amount of duty, that is to say :—</p> <p>75% or fifteen shillings the article.</p> <p>On articles mentioned in paragraph (d) or paragraph (e) in the second column—</p> <p>75%.</p>	<p>The Revenue Commissioners may make regulations providing for the total or partial exemption from the duty mentioned at this reference number for a limited period of completely assembled bicycles or tricycles chargeable with the said duty which are brought into the country by persons making only a temporary stay therein.</p> <p>Where the Revenue Commissioners are satisfied that an article chargeable under paragraph (a) in the second column with the duty mentioned at this reference number is of a type designed for use by invalids or infirm persons, the Revenue Commissioners 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 or repay any such duty paid on importation.</p> <p>The provisions of Section 8 of the Finance Act, 1919, apply to the duty mentioned at this reference number.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>
13	<p>Any article made wholly or mainly of glass which, in the opinion of the Revenue Commissioners, is a windscreen, window, or partition for a motor car or for a steam car or is a component part of any such windscreen, window, or partition, excluding any article which is, in the opinion aforesaid, a window for a motor car or for a steam car and (in either case) consists of a sheet of glass wholly or mainly encased in a metal frame or channel.</p>	<p>One shilling and three pence the pound.</p>	<p>The duty mentioned at this reference number is in lieu of every (if any) other duty which may be chargeable on the article.</p> <p>In the second column at this reference number the expression "motor car" has the same meaning as it has in Section 12 of the Finance Act, 1934 (No. 31 of 1934), and the expression "steam car" has the same meaning as it has in Section 13 of that Act.</p> <p>Where a number of articles, collectively chargeable with the duty imposed by Section 12 of the Finance Act, 1934 (No. 31 of 1934), at the rate mentioned at reference number 16 in the Fourth Schedule to that Act or at the rate mentioned at reference number 17 in that Schedule, includes an article chargeable with the</p>

FIRST SCHEDULE—continued.

Ref. No.	Description of article liable to duty.	Rate of duty.	Special provisions.
			<p>duty mentioned at this reference number, such article shall be chargeable with the duty mentioned at this reference number and the value of such article shall not be reckoned in the computation of the total value on which the amount of the duty imposed by the said Section 12 is chargeable at whichever of the said rates is applicable on the said number of articles so collectively chargeable.</p> <p>The provisions of Section 8 of the Finance Act, 1919, apply to the duty mentioned at this reference number.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>
14	<p>(a) Laminated glass not otherwise chargeable with a duty of customs ;</p> <p>(b) articles made wholly or mainly of laminated glass and not otherwise chargeable with a duty of customs.</p>	One shilling and three pence the pound.	<p>The provisions of Section 8 of the Finance Act, 1919, apply to the duty mentioned at this reference number.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>
15	<p>Articles of any of the following descriptions which are, in the opinion of the Revenue Commissioners, suitable for use in the preparation of beverages, that is to say :—</p> <p>(a) extracts, essences, or concentrations of coffee or chicory or of both coffee and chicory ;</p> <p>(b) articles which contain as an ingredient thereof coffee or chicory or any such extract, essence, or concentration as is mentioned in the foregoing paragraph (a).</p>	37½%	<p>The duty mentioned at this reference number is in addition to and not in substitution for any duty which may be chargeable under Section 9 of the Finance Act, 1936 (No. 31 of 1936).</p> <p>The provisions of Section 8 of the Finance Act, 1919, apply to the duty mentioned at this reference number.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>

SECOND SCHEDULE.

DUTIES ON TOBACCO.

CUSTOMS.

PART I.

Unmanufactured :—	s. d.
If Stripped or Stemmed :—	
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof ... the lb.	10 8½
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	11 10½
If Unstripped or Unstemmed :—	
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	10 8
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	11 10

	Full	Prefer- ential
	s. d.	s. d.
Manufactured, viz. :—		
Cigars the lb.	20 4	16 11½
Cigarettes	16 5	13 8½
Cavendish or Negrohead	15 7	12 11½
Cavendish or Negrohead Manufactured in Bond	13 6	11 3
Other Manufactured Tobacco	13 6	11 3
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	12 10	10 8½
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	15 7	12 11½

EXCISE.

PART II.

Unmanufactured, viz. :—	s. d.
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof ... the lb.	9 10
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	10 11
Manufactured, viz. :—	
Cavendish or Negrohead Manufactured in Bond	12 9

PART III.

Unmanufactured, viz. :—	s. d.
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof ... the lb.	8 8
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	9 7
Manufactured, viz. :—	
Cavendish or Negrohead Manufactured in Bond	11 3

THIRD SCHEDULE.
AMENDMENTS OF CERTAIN FINANCE ACTS.
PART I.
THE FINANCE ACT, 1932 (No. 20 OF 1932).

Ref. No.	Section or Schedule Amended.	Nature of Amendment.	General Subject Matter of Amendment.
1	First Schedule, reference number 35.	The following words shall be added at the end of the second column (after the words added thereto at reference number 5 in the Eighth Schedule to the Finance Act, 1935 (No. 28 of 1935)), that is to say:—"and live or dead bait for fish, and any article (whether edible or inedible) which, in the opinion of the Revenue Commissioners, is intended to be attached to or form part of a fishing line or hook for the purpose of attracting fish to the hook."	The duty on sports requisites.

PART II.
THE FINANCE ACT, 1934 (No. 31 OF 1934).

Ref. No.	Section or Schedule Amended.	Nature of Amendment.	General Subject Matter of Amendment.
2	First Schedule, reference number 25.	<p>(a) The duty mentioned at the said reference number 25, in so far as it is chargeable on articles mentioned in paragraphs (a) and (b) in the second column at the said reference number, shall be charged, levied, and paid at the following rates in lieu of the rate mentioned in the third column at the said reference number, that is to say:—</p> <p>(i) on articles mentioned in the said paragraph (a)—at whichever of the following rates produces, in respect of each particular article, the greater amount of duty, that is to say, the rate of an amount equal to sixty per cent. of the value of the article or the rate of one shilling and six pence the article, and</p> <p>(ii) on articles mentioned in the said paragraph (b)—the rate of an amount equal to sixty per cent. of the value of the article.</p> <p>(b) Paragraph (c) in the second column at the said reference number 25 shall be deleted.</p> <p>(c) The provisions of Section 8 of the Finance Act, 1919, shall apply to the duty mentioned at the said reference number 25 with the substitution of the expression "the area of application of the Acts of the Oireachtas" for the expression "Great Britain and Ireland" and as though articles chargeable with the said duty were mentioned in the Second Schedule to the said Act in the list of goods to which two-thirds of the full rate is made applicable as a preferential rate.</p>	The duty on boot sundries.
3	Fourth Schedule, Part II, reference number 11.	The duty mentioned at reference number 11 in the said Fourth Schedule shall be charged, levied, and paid 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 third column at the said reference number.	The motor car duty on certain component parts of chassis.

THIRD SCHEDULE—*continued.*

PART III.

THE FINANCE ACT, 1935 (No. 28 OF 1935).

Ref. No.	Section or Schedule Amended.	Nature of Amendment.	General Subject Matter of Amendment.
4	First Schedule, reference number 13.	<p>(a) The duty mentioned at the said reference number 13 shall not be charged or levied on any machine which is, in the opinion of the Revenue Commissioners, designed and constructed to be driven by mechanical power, nor on any moulds imported with and for use in such machine.</p> <p>(b) 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 the said reference number 13 any articles chargeable with that 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, but so that no such licence shall be exempt from the provisions of Section 15 of the Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938).</p>	The duty on certain moulds and machines for making concrete.
5	Second Schedule, reference number 15.	Whenever the Revenue Commissioners are satisfied that any paper imported on or after the 13th day of June, 1939, and chargeable with the duty mentioned at the said reference number 15 is intended for use in the printing of paper-covered novels, the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, permit such paper to be imported without payment of the said duty or may repay any such duty paid at importation.	The duty on unprinted paper.

THIRD SCHEDULE—continued.

PART IV.

THE FINANCE ACT, 1936 (No. 31 OF 1936).

Ref. No.	Section or Schedule Amended.	Nature of Amendment.	General Subject Matter of Amendment.
6	First Schedule, reference number 11.	<p>(a) The duty mentioned at the said reference number 11 shall be charged, levied, and paid at the rate of an amount equal to sixty per cent. of the value of the article in lieu of the rate mentioned in the third column at the said reference number.</p> <p>(b) The provisions of Section 8 of the Finance Act, 1919, shall apply to the duty mentioned at the said reference number 11 with the substitution of the expression "the area of application of the Acts of the Oireachtas" for the expression "Great Britain and Ireland" and as though articles chargeable with the said duty were mentioned in the Second Schedule to the said Act in the list of goods to which two-thirds of the full rate is made applicable as a preferential rate.</p>	The duty on on certain cement-mixing machinery.
7	First Schedule, reference number 27.	In the second column at the said reference number 27, as amended at reference number 17 in the Fourth Schedule to the Finance Act, 1937 (No. 18 of 1937), and at reference number 10 in the Second Schedule to the Finance Act, 1938 (No. 25 of 1938), the following paragraph shall be added, that is to say :— " (f) clock cases."	Extension of of the duty on articles of casein, etc.

PART V.

THE FINANCE ACT, 1937 (No. 18 OF 1937).

Ref. No.	Section or Schedule Amended.	Nature of Amendment.	General Subject Matter of Amendment.
8	First Schedule, reference number 12.	In the second column at the said reference number 12, the words "or a plaiting" shall be inserted after the word "braiding."	Extension of the duty on certain braid.

PART VI.

THE FINANCE ACT, 1938 (No. 25 OF 1938).

Ref. No.	Section or Schedule Amended.	Nature of Amendment.	General Subject Matter of Amendment.
9	First Schedule, reference number 13.	In the second column at the said reference number 13, the words "and are completely or substantially assembled" shall be added at the end of paragraph (c).	The duty on transformers for neon tubes.
10	First Schedule, reference number 14.	The duty mentioned at the said reference number 14 shall be charged, levied, and paid at the rate of an amount equal to sixty per cent. of the value of the article in lieu of the rate mentioned in the third column at the said reference number.	The duty on certain textile floor coverings.

FOURTH SCHEDULE.

CUSTOMS DUTIES IN RESPECT OF WHICH A LICENSING PROVISION SHALL APPLY.

Ref. No.	Enactment Imposing the Duty.	General Description of the Duty.
1	The Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), Section 11, as amended by subsequent enactments.	The duty on bedsteads and certain wooden furniture.
2	The Finance Act, 1932 (No. 20 of 1932), Section 11 and reference number 35 in the First Schedule, as amended at reference number 5 in the Eighth Schedule to the Finance Act, 1935 (No. 28 of 1935).	The duty on certain sports requisites.
3	The Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), Section 1 and reference No. 2 in the First Schedule.	The duty on certain engraved articles.
4	The Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), Section 1 and reference number 3 in the First Schedule.	The duty on date and marking stamps of rubber.
5	The Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), Section 1 and reference number 5 in the First Schedule.	The duty on spectacles, monacles, and other eye-glasses.
6	The Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), Section 1 and reference number 7 in the First Schedule.	The duty on certain articles of gold, silver, and electroplate.
7	The Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), Section 1 and reference number 11 in the First Schedule, as amended by subsequent enactments.	The duty on picture frames of wood.
8	The Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), Section 1 and reference number 28 in the First Schedule, as amended at reference number 6 in the Fourth Schedule to the Finance Act, 1936 (No. 31 of 1936).	The duty on Christmas stockings, etc.
9	The Finance Act, 1933 (No. 15 of 1933), Section 4 and reference number 15 in Part I of the First Schedule.	The duty on advertising signs of box type.
10	The Finance Act, 1933 (No. 15 of 1933), Section 4 and reference number 20 in Part I of the First Schedule.	The duty on certain manufactured articles of steel.
11	The Finance Act, 1934 (No. 31 of 1934), Section 8 and reference number 8 in the First Schedule.	The duty on articles of iron or steel wire.
12	The Finance Act, 1934 (No. 31 of 1934), Section 8 and reference number 13 in the First Schedule, as amended at reference number 15 in the Fourth Schedule to the Finance Act, 1936 (No. 31 of 1936).	The duty on photographic prints.

FOURTH SCHEDULE—*continued.*

Ref. No.	Enactment Imposing the Duty.	General Description of the Duty.
13	The Finance Act, 1934 (No. 31 of 1934), Section 8 and reference number 18 in the First Schedule, as amended by subsequent enactments.	The duty on filled shot cartridges.
14	The Finance Act, 1934 (No. 31 of 1934), Section 8 and reference number 28 in the First Schedule.	The duty on certain rugs.
15	The Finance Act, 1934 (No. 31 of 1934), Section 9 and the Second Schedule, as amended by subsequent enactments.	The duty on boots and shoes.
16	The Finance Act, 1935 (No. 28 of 1935), Section 10 and reference number 7 in the First Schedule, as amended at reference number 12 in the Fourth Schedule to the Finance Act, 1937 (No. 18 of 1937).	The duty on certain metal frames and sashes, etc.
17	The Finance Act, 1936 (No. 31 of 1936), Section 7 and reference number 27 in the First Schedule, as amended by subsequent enactments.	The duty on casein, etc., goods.
18	The Finance Act, 1936 (No. 31 of 1936), Section 7 and reference number 30 in the First Schedule.	The duty on certain toys.
19	The Finance Act, 1936 (No. 31 of 1936), Section 7 and reference number 31 in the First Schedule.	The duty on tennis balls.
20	The Finance Act, 1936 (No. 31 of 1936), Section 7 and reference number 44 in the First Schedule.	The duty on rubber compounds.
21	The Finance Act, 1938 (No. 25 of 1938), Section 15 and reference number 12 in the First Schedule.	The duty on certain lamp-shades.

FIFTH SCHEDULE.

CUSTOMS DUTIES TERMINATED.

Ref. No.	Enactment Imposing or Defining the Duty.	Particulars of the Duty.	General Description of the Duty.
1	The Finance Act, 1932 (No. 20 of 1932), Section 11 and reference number 23 in the First Schedule.	The duty mentioned at the said reference number 23, so far as not already terminated.	The duty on bicycles and tricycles.
2	The Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), Section 1 and reference number 14 in the First Schedule, as amended at reference number 4 in the Seventh Schedule to the Finance Act, 1933 (No. 15 of 1933), and at reference number 6 (c) in the Second Schedule to the Finance (Customs and Excise Duties) Act, 1933 (No. 52 of 1933), and at reference number 9 in the Seventh Schedule to the Finance Act, 1934 (No. 31 of 1934), and at reference number 7 in the Eighth Schedule to the Finance Act, 1935 (No. 28 of 1935).	The duty mentioned at the said reference number 14 as amended at the said reference numbers 4, 6 (c), 9, and 7.	The duty on certain manufactured articles of brass, bronze, or gunmetal.
3	The Finance (Customs and Excise Duties) Act, 1933 (No. 52 of 1933), Section 2, as amended by the Emergency Imposition of Duties (No. 75) Order, 1935, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932), and by Section 14 of the Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938), and reference number 8 in the Third Schedule to that Act.	The duty imposed by the said section 2 as amended by the said Order and the said Section 14.	The duty on grass seeds.
4	The Finance (Customs and Excise Duties) Act, 1933 (No. 52 of 1933), Section 4 and reference number 1 in the First Schedule.	The duty mentioned at the said reference number 1.	The duty on bicycle hubs.
5	The Finance Act, 1934 (No. 31 of 1934), Section 8 and reference number 33 in the First Schedule.	The duty mentioned at the said reference number 33.	The duty on raw bovine skins and hides.
6	The Finance Act, 1935 (No. 28 of 1935), Section 10 and reference number 17 in the First Schedule.	The duty mentioned at the said reference number 17.	The duty on certain ply yarns.
7	The Finance Act, 1935 (No. 28 of 1935), Section 11 and reference number 2 in the Second Schedule.	The duty mentioned at the said reference number 2.	The duty on linoleum.
8	The Finance Act, 1935 (No. 28 of 1935), Section 11 and reference number 3 in the Second Schedule.	The duty mentioned at the said reference number 3.	The duty on oilcloth.

SIXTH SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter or Number and Year.	Short Title.	Extent of Repeal.	Date of Repeal.
3 & 4 Will. IV. c. 68.	Licensing (Ireland) Act, 1833.	Section 12	The passing of this Act.
5 & 6 Geo. V. c. 89.	Finance (No. 2) Act, 1915.	Section 15	The passing of this Act.
9 & 10 Geo. V. c. 32.	Finance Act, 1919	Section 13	The passing of this Act.
No. 62 of 1924	Intoxicating Liquor (General) Act, 1924.	Section 22	The passing of this Act.
No. 20 of 1932	Finance Act, 1932	Sub-section (1) of Section 3.	The 6th day of April, 1939.

File

File

FOR THE BOARD

REPORT OF THE BOARD OF DIRECTORS

BILL

The Board of Directors of the [Company Name] has the honor to acknowledge the receipt of your letter of the [Date] and in reply to inform you that the same has been forwarded to the proper authorities for their consideration.

1. The Board has considered the matter and has decided to [Action]
2. It is recommended that [Action]
3. The Board has also decided to [Action]
4. It is recommended that [Action]
5. The Board has also decided to [Action]
6. It is recommended that [Action]
7. The Board has also decided to [Action]
8. It is recommended that [Action]
9. The Board has also decided to [Action]
10. It is recommended that [Action]

Very respectfully,
[Signature]

WILLIAM A. [Name]
[Title]
[Address]

Respectfully,
[Signature]

Éire.

BILLE AIRGEADAIS, 1939.

BILLE

dá ngairmtear

Acht chun diúitithe áirithe custum agus ioncuim dhúithehe (maraon le mál) d'éileamh agus do ghearradh, chun an dlí bhaineas le custuim agus ioncum dúithehe (maraon le mál) do leasú, agus chun tuilleadh socrúithe i dtaobh airgeadais do dhéanamh.

Mar a tuigtear a bheith rithte ag dhá Thigh an Oireachtais, 11adh Iúl, 1939.

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 Cholaíste, Baile Atha Cliath.

Cló-bhuailte ag CAHILL & Co., LTD.

[*Raol Glan.*]

Wt. 14—51. 7. 7/39. C.&Co. (7124.)

Éire.

FINANCE BILL, 1939.

BILL

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.

As deemed to have been passed by both Houses of the Oireachtas, 11th July, 1939.

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