



BILLE AIRGEADAIS, 1940.

FINANCE BILL, 1940.

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As introduced.

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BILLE AIRGEADAIS, 1940.

FINANCE BILL, 1940.

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, 1940, at the rate of six shillings and six pence in the pound. Income tax and sur-tax for the year 1940-41.

(2) Sur-tax for the year beginning on the 6th day of April, 1940, shall be charged in respect of the income of any individual the
20 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, 1939.

(3) The several statutory and other provisions which were in
25 force on the 5th day of April, 1940, 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
30 of April, 1940.

2.—(1) Notwithstanding anything to the contrary contained in the Finance Act, 1939 (No. 18 of 1939), the rates at which sur-tax for the year beginning on the 6th day of April, 1939, shall be charged in respect of the income of any individual which exceeds
35 twenty thousand pounds shall (subject to the provisions of the next following sub-section of this section) be the several rates at which sur-tax is chargeable by virtue of section 1 of the Finance Act, 1938 (No. 25 of 1938), increased, in the case of each such rate, by twenty per cent. Rates of sur-tax for the year 1939-40.

40 (2) In the case of any individual to whom the foregoing sub-section of this section applies the amount of sur-tax with which he is charged by virtue of the said sub-section shall not exceed, and shall, where necessary, be reduced to, the sum of 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 twenty thousand pounds, and
- (b) the amount by which his income exceeds twenty thousand pounds reduced by income tax at the standard rate on 5 such excess.

Amendment of section 20 of the Finance Act, 1922.

3.—(1) Section 20 of the Finance Act, 1922, shall be construed and have effect as if paragraph (b) of sub-section (1) of the said section were deleted and the following paragraph inserted in lieu thereof, that is to say :—

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“(b) which by virtue of or in consequence of any disposition made, directly or indirectly, by any person (other than a disposition made for valuable and sufficient consideration) is payable to or applicable for the benefit of any 15 other person, but excluding any income which—

(i) arises from capital of which the disponent by the disposition has divested absolutely himself in favour of or for the benefit of the said other person, or 20

(ii) being payable to a person who is an individual for his own use, is so payable for a period which exceeds or may exceed six years, or

(iii) being applicable for the benefit of a named person who is an individual, is so applicable for a period 25 which exceeds or may exceed six years.”

(2) The amendment of section 20 of the Finance Act, 1922, made by the foregoing sub-section of this section shall apply in respect of every disposition made on or after the 8th day of May, 1940, (whether before or after the passing of this Act) and shall 30 also apply, as on and from the 6th day of April, 1947, in respect of every disposition which was made prior to the 8th day of May, 1940, and of which the effect is not spent on the 6th day of April, 1947.

Amendment of section 21 of the Finance Act, 1922.

4.—Paragraph (a) of sub-section (6) of section 21 of the Finance Act, 1922, is hereby amended by the deletion therefrom of the words and figures “ which has, since the fifth day of April, nineteen hundred and fourteen, been registered under the Companies Acts, 1908 to 1917 ” now contained therein and the insertion in the said paragraph of the words and figures “ which is a company within the meaning of the Companies (Consolidation) Act, 1908 ” in lieu of the said words and figures so deleted. 40

Deduction of tax from dividends.

5.—(1) In this section the expression “ the principal enactment ” means Rule 20 of the General Rules applicable to Schedules A, B, C, D and E of the Income Tax Act, 1918. 45

(2) The provisions of the principal enactment shall, in relation to any dividend paid, whether before or after the passing of this Act, by any body of persons, be construed as authorising the deduction of tax from the full amount paid out of profits and gains of the said body which— 50

(a) have been charged to tax, or

(b) would fall, under the provisions of the Income Tax Acts, to be included in computing the liability of the said body to assessment to tax for any year if the said provisions required the computation to be made by reference 55 to the profits and gains of that year and not by reference to those of any other year or period.

(3) For all the purposes of the Income Tax Acts the amount of any dividend paid, whether before or after the passing of this Act, by any body of persons from which a deduction of tax is authorised by the principal enactment, as amended by the provisions contained in the next preceding sub-section of this section, shall be deemed to be income of such amount as would, after such deduction of tax as is so authorised, be equal—

(a) if tax is deducted from such dividend, to the net amount received, and

10 (b) in every other case, to the amount received.

(4) Section 13 of the Finance Act, 1925 (No. 28 of 1925), shall have effect in relation to dividends with due regard to the provisions contained in the next preceding sub-section of this section.

15 6.—Section 21 of the Finance Act, 1920, is hereby amended by the addition at the end of the said section of the following sub-section, that is to say:—

Amendment of section 21 of the Finance Act, 1920.

20 “ (5) Where, for any year of assessment, two or more individuals are or would, but for the provisions of this sub-section, be entitled under this section to relief in respect of the same child, the following provisions shall have effect, that is to say:—

(a) only one deduction under this section shall be allowed in respect of such child;

25 (b) where such child is maintained by one parent only, that parent only shall be entitled to claim such deduction;

(c) where such child is maintained jointly by both parents, each parent shall be entitled to claim such part of such deduction as is proportionate to the amount expended by him or her on the maintenance of such child;

30 (d) in ascertaining for the purposes of this sub-section whether a parent maintains a child and, if so, to what extent, any payment made by such parent for or towards the maintenance of such child which such parent is entitled to deduct in computing his or her total income for the purposes of the Income Tax Acts shall be deemed not to be a payment for or towards the maintenance of such child.”

40 7.—Section 32 of the Finance Act, 1921, is hereby amended by the deletion therefrom of paragraph (b) of sub-section (3) and the substitution in lieu of the paragraph so deleted of the following paragraph, that is to say:—

Amendment of section 32 of the Finance Act, 1921.

45 “ (b) the fund has for its sole purpose the provision of annuities for all or any of the following persons in the events respectively specified, that is to say, for persons employed in the trade or undertaking, either on retirement at a specified age, or on becoming incapacitated at some earlier age, or for the widows, children, or dependants of persons who are or have been so employed, on the death of those persons.”

50 8.—(1) Exemption shall be granted from tax under Schedule A of the Income Tax Act, 1918, in respect of any hereditament which is not let in whole or in part and, pursuant to sub-section (3) of section 59 of the Air-raid Precautions Act, 1939 (No. 21 of 1939), is not rated.

Exemptions and allowances consequent upon section 59 of the Air-raid Precautions Act, 1939.

55 (2) Where in ascertaining under the Valuation Acts the valuation of a hereditament which is a mill, factory, or other similar premises, no regard is, pursuant to sub-section (2) of section 59 of the Air-raid Precautions Act, 1939 (No. 21 of 1939), to be had to any room or other part of such hereditament or to any structural

alterations or improvements to such hereditament, the amount of any deduction to be allowed under Rule 5 of the Rules applicable to Cases I and II of Schedule D of the Income Tax Act, 1918, shall be increased by an amount equal to one-sixth of the difference between the annual value of such hereditament and the annual value of such hereditament estimated on the basis that regard is to be had to (as the case may be) such room or other part or such structural alterations or improvements. 5

PART II.

CUSTOMS AND EXCISE.

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Imposition of duties in the First Schedule.

9.—(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 9th day of May, 1940, 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. 15

(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. 20

(3) Wherever it is stated without qualification 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 that 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. 25 30

(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 that 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). 35 40 45

(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 that Schedule shall have effect in respect of the duty mentioned at that reference number. 50

Excise duty on cider and perry.

10.—(1) There shall, as on and from the 9th day of May, 1940, be charged, levied, and paid on all cider or perry made in the State and sold or kept for sale in the State a duty of excise (in this section referred to as cider duty) at the rate of one shilling the gallon. 55

(2) Cider duty shall not be charged or levied on any cider or perry which—

5 (a) formed part of the stock of any person (not being the maker of such cider or perry) at midnight on the 8th day of May, 1940, or

(b) is shown to the satisfaction of the Revenue Commissioners to have been exported or to have been shipped for use as ships' stores.

10 (3) There shall, as on and from the 9th day of May, 1940, be charged, levied, and paid a duty of excise (in this section referred to as cider licence duty) of ten shillings on a licence to be taken out annually by every person who makes cider or perry for sale.

15 (4) The Revenue Commissioners may exempt from the obligation to take out a licence under sub-section (3) of this section any person (in this section referred to as an exempted person) who shows to the satisfaction of the Revenue Commissioners that his main source of livelihood is the cultivation of land for his own profit and that he does not carry on regularly the business of selling cider or perry.

20 (5) If any person, other than an exempted person or the holder of a licence under sub-section (3) of this section for the time being in force, makes cider or perry for sale, 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
25 and any article in respect of which such offence is committed shall be forfeited.

(6) The Revenue Commissioners may make regulations for securing and collecting cider duty and cider licence duty and, in particular,—

30 (a) for requiring and verifying particulars of output, stocks, and sales of cider or perry,

(b) for the registration of persons by whom and premises at which cider or perry is made or sold,

35 (c) for providing for such facilities as may be necessary or desirable in relation to the bottling or rebottling of cider or perry or the sale of cider or perry to dealers,

(d) for regulating the issue, duration, and renewal of the licences on which cider licence duty is payable, and

40 (e) for applying to cider duty or cider licence duty and to the making, sale, or delivery of cider or perry any enactment for the time being in force relating to any duty of excise or to persons carrying on any trade which is for the time being subject to the law of excise.

45 (7) If any person contravenes (whether by act or omission) any regulation made by the Revenue Commissioners under the next preceding sub-section of this 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
50 and any article in respect of which such offence is committed shall be forfeited.

(8) Any officer of the Revenue Commissioners may at any reasonable time enter any premises or place in which cider or perry is made or is sold or kept for sale with a view to seeing
55 whether the provisions of this section as to cider duty or any regulations made in pursuance of those provisions are being complied with, and, if any person prevents or obstructs such entry, such person shall be guilty of an offence under this sub-section and shall be liable on summary conviction thereof to an excise penalty of twenty pounds.

Customs duty on
cider and perry.

11.—(1) In lieu of the present customs duties on cider and perry, there shall be charged, levied, and paid on all cider and perry imported on or after the 9th day of May, 1940, a duty of customs at the rate of five shillings the gallon.

(2) Any article on which the duty imposed by this section is charged and paid shall not also be chargeable with duty in respect of any sugar or other sweetening matter contained in the article. 5

(3) The provisions of section 6 of the Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938), shall apply and have effect in relation to the duty imposed by this section as if the articles chargeable with that duty were mentioned in the second column of the First Schedule to the said Act, and this section were mentioned in the third column of the said Schedule opposite the mention of the said articles in the said second column, and the rate of three shillings the gallon were specified in the fourth column of the said Schedule opposite the mention of the said articles in the said second column. 10 15

Duty on licences
for export of
salmon and trout.

12.—(1) There shall be charged, levied, and paid on the occasions hereinafter mentioned, on and by every person who takes out or renews on or after the 9th day of May, 1940, pursuant to section 44 of the Fisheries Act, 1939 (No. 17 of 1939), a licence for the export of salmon and trout for sale, an excise duty of one pound in respect of every licence so taken out or renewed. 20

(2) The duty imposed by this section in respect of any licence shall be charged, levied, and paid at the time of taking out such licence and also on every renewal of such licence. 25

(3) The duty imposed by this section in respect of any licence shall be paid and collected by means of stamps denoting the amount of such duty impressed on such licence and the Stamp Duties Management Act, 1891, shall apply to such duty and stamps. 30

(4) It shall not be lawful to issue a licence in respect of which the duty imposed by this Resolution is payable unless or until such licence has been duly stamped under this section in respect of such duty, and every person who issues a licence in contravention of this section shall be guilty of an offence under this section and shall be liable on summary conviction thereof to an excise penalty of five pounds. 35

Termination
of the duty
on butter.

13.—The duty of customs on butter which was imposed by section 1 of the Finance (Customs Duties) Act, 1931 (No. 14 of 1931), and of which the rate was increased by section 1 of the Finance (Customs Duties) Act, 1934 (No. 18 of 1934), shall not be charged or levied on any butter imported on or after the 5th day of June, 1940. 40

Amendment of
section 16 of the
Finance Act,
1932.

14.—The duty imposed by section 16 of the Finance Act, 1932 (No. 20 of 1932), shall not be charged or levied on any article which is a cinematograph or an accessory or component part of a cinematograph. 45

Amendment of
section 41 of
the Finance
Act, 1932.

15.—Section 41 of the Finance Act, 1932 (No. 20 of 1932), shall have effect in relation to beer brewed in the year beginning on the 1st day of July, 1940, and in relation to beer brewed in any year beginning on any subsequent 1st day of July as if the reference now contained in the said section to a rate of five shillings per standard barrel were a reference to a rate of ten shillings per standard barrel. 50 55

16.—(1) Where the excise duty of twenty pounds imposed by section 18 of the Finance Act, 1931 (No. 31 of 1931), and thereby made payable on the registration and also on every renewal of the registration of any premises in the register of book-making offices kept by the Revenue Commissioners in pursuance of the Betting Act, 1931 (No. 27 of 1931), has been paid in respect of the registration or the renewal of the registration of any premises in the said register for any year, the said excise duty shall not be charged or levied on any subsequent registration, taking effect within the said year, of the said premises in the said register.

Registered
book-making
premises duty.

(2) In this section the word "year" means a period of twelve months beginning on any 1st day of December.

17.—(1) In this section the expression "hard pressed tobacco" means tobacco of the kind commonly known as hard pressed and, in particular and without prejudice to the generality of the foregoing, the said expression—

Rebate on
hard pressed
tobacco.

(a) includes tobacco of the kinds commonly known as plug, roll, twist, coil, and bar, and

(b) does not include tobacco of the kinds commonly known as cut plug, flakes, and mixtures.

(2) If any licensed manufacturer of tobacco shows to the satisfaction of the Revenue Commissioners that he has, on or after the 1st day of August, 1940, sold and sent out for use within the State any hard pressed tobacco manufactured by him from unmanufactured tobacco on which duty has been paid, such manufacturer shall be entitled to receive a rebate at the rate of one shilling and fourpence per pound on such hard pressed tobacco.

(3) The Revenue Commissioners may make regulations for giving effect to the provisions of this section and, in particular, for providing for repayments and adjustments of rebates under this section in cases where drawback is claimed and allowed on the relevant tobacco or such tobacco is returned to the premises of the manufacturer by whom it was manufactured or of another manufacturer.

(4) If any person, for the purpose of obtaining, for himself or for another person, a rebate under this section, makes (whether in a return relating to such rebate or otherwise than in any such return) a statement or representation which is to his knowledge false or misleading, he shall be guilty of an offence under this section and shall be liable on summary conviction thereof to an excise penalty of five hundred pounds or, at the discretion of the court, to imprisonment for any term not exceeding six months.

18.—Section 21 of the Finance Act, 1935 (No. 28 of 1935), is hereby amended in the following respects and shall be construed and have effect accordingly, that is to say:—

Amendment of
section 21 of the
Finance Act,
1935.

(a) by the deletion of sub-section (11) of the said section and the insertion in the said section of the following sub-section in lieu of the said sub-section so deleted, that is to say:—

"(11) The Revenue Commissioners may make regulations for giving effect to the provisions of this section and, in particular, for—

(a) regulating the issue, duration, and renewal of the licences on which the said licence duty is payable,

- (b) governing the sale, delivery, storage, and use of hydrocarbon oil chargeable with either the said customs duty or the said excise duty,
- (c) requiring a person who is the holder of a licence taken out under this section or who stores, sells, or uses any hydrocarbon oil chargeable with either the said customs duty or the said excise duty to keep in a specified manner specified accounts and records relating to such hydrocarbon oil, to preserve for a specified period all books and documents relating to the purchase, receipt, sale, and disposal by him of such hydrocarbon oil, and to allow any officer of the Revenue Commissioners to inspect and to take copies of such accounts, records, books, and documents, 5 10 15
- (d) applying to the said customs duty, the said excise duty, and the said licence duty or any of them and to the sale, delivery, storage, and use of hydrocarbon oil chargeable with either the said customs duty or the said excise duty any enactment for the time being in force relating to any duty of excise or of customs or to persons carrying on any trade which is for the time being subject to the law of excise." 20 25

(b) by the deletion of sub-section (12) of the said section and the insertion in the said section of the following sub-section in lieu of the said sub-section so deleted, that is to say:— 30

“(12) If any person—

- (a) contravenes, whether by act or omission, any provision of this section, or
- (b) delivers a certificate under sub-section (7) of this section which to his knowledge is false or misleading in any material particular, or 35
- (c) contravenes, whether by act or omission, a condition imposed or a regulation made by the Revenue Commissioners under this section, or 40
- (d) obstructs or interferes with a member of the *Gárda Síochána* in the execution of any power conferred on such member by this section, or
- (e) obstructs or interferes with an officer of the Revenue Commissioners in the execution of any power conferred on such officer by this section or by any regulation made under this section, 45

such person shall be guilty of an offence under this section and shall be liable, at the option of the Revenue Commissioners, to a penalty, under the law relating to customs or the law relating to excise (as the case may be), either equal to three times the value of the hydrocarbon oil (including the duty thereon) in respect of which the offence was committed or of one hundred pounds and, in addition, the said oil shall be forfeited." 50 55

(c) by the deletion from sub-section (15) of the said section of the definition of motor vehicle now contained in that sub-section and the insertion therein of the following definition in lieu of the said definition so deleted, that is to say:— 60

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“ the expression ‘ motor vehicle ’ means a mechanically propelled vehicle which is designed, constructed, and suitable for use on roads and which derives its motive power from an internal combustion engine, but does not include a tractor which is constructed or adapted for use for agricultural purposes not involving substantial use on a public road and which has been and is being used exclusively for such purposes ”.

10 **19.**—(1) Every Act mentioned at the head of a Part of the Second Schedule to this Act shall be amended as follows, that is to say, 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 Schedule shall be amended in the manner stated in the
15 third column of the said Part of the said Schedule opposite the mention of such section, schedule, or reference number (as the case may be) in the said second column.

Amendments of certain Finance Acts.

(2) Every amendment which is so stated as aforesaid in the Second Schedule to this Act shall have effect as on and from
20 the 9th day of May, 1940.

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

30 **20.**—(1) Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners may by license 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
35 column of the Third 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
40 Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938).

Licences to import without payment of certain customs duties.

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

50 **21.**—(1) The several duties mentioned in the third column of the Fourth Schedule to this Act and respectively imposed by the enactments mentioned in the second column of the said Schedule shall not be charged or levied on any articles imported on or after the 9th day of May, 1940.

Termination of certain customs duties.

(2) Notwithstanding anything contained in section 16 of the
55 Finance Act, 1938 (No. 25 of 1938), or this section or at reference number 7 in the Fourth Schedule to this Act, the duty imposed by section 11 of the Finance Act, 1932 (No. 20 of 1932), and mentioned at reference number 30 in the First Schedule to that Act shall continue to be charged, levied, and paid in like manner as
60 immediately before the 9th day of May, 1940.

(3) The particulars stated in the fourth column of the Fourth Schedule to this Act are inserted in the said Schedule solely to facilitate identification of the several duties mentioned in the third column of the said 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 Schedule. 5

Powers of members of the Defence Forces.

22.—Every member of the Defence Forces who is authorised by the Revenue Commissioners to act as an officer of customs and excise under this section shall have and possess and may use and exercise all the powers, authorities, and privileges which are conferred on or vested in an officer of customs and excise by the Customs Consolidation Act, 1876, or any other Act now in force or hereafter to be passed relating to the customs, but so far only as such powers, authorities, or privileges relate to any one or more of the following matters, that is to say:— 10

- (a) the boarding, search, examination, seizure, or detention of any vessel, boat, motor vehicle, aircraft, cart, carriage, or other conveyance;
- (b) the searching of persons found in any such conveyance or requiring the production by any person so found of documents and papers; 20
- (c) the hauling on shore or mooring of vessels or boats engaged in the prevention of smuggling;
- (d) the patrolling and passing freely along or over any part of the coast or of the shores and banks of any river, creek, or inlet, or on, over, or along any railway; 25
- (e) the seizure or detention of goods;
- (f) the search, interrogation, or arrest, of suspected persons;
- (g) the prosecution of persons charged with offences. 30

PART III.

DEATH DUTIES.

Amendment of section 2 (1) of the Finance Act, 1894.

23.—(1) In this section—

the word “disposition” includes any trust, covenant, agreement, or arrangement, 35

the expression “subject matter” includes any annual or periodical payment made or payable under or by virtue of the disposition in relation to which the said expression is used,

the expression “property derived from the deceased” means any property which— 40

(a) was the subject matter of a disposition made by the deceased, either by himself alone or in concert or by arrangement with any other person, otherwise than for full consideration in money or money’s worth paid to him for his own use or benefit, or 45

(b) represented any of the subject matter of such a disposition, whether directly or indirectly and whether by virtue of one or more intermediate dispositions, and whether any such intermediate disposition was or was not for full or partial consideration. 50

(2) Paragraph (d) of sub-section (1) of section 2 of the Finance Act, 1894, shall have effect in relation to an annuity or other interest which was purchased or provided wholly or in part by any person who was at any time entitled to, or amongst whose resources, there was at any time included, any property derived from the deceased either— 55

- (a) as if the said annuity or other interest, as of its actual amount, had been provided by the deceased, or
- (b) in a case in which it is proved, to the satisfaction of the Revenue Commissioners, that the application of all the property derived from the deceased would have been insufficient to provide the whole of the said annuity or other interest, as if—
- (i) the said annuity or other interest had been provided by the deceased, and
- (ii) the amount of the said annuity or other interest were the actual amount thereof reduced to an extent proportionate to the insufficiency proved as aforesaid.
- (3) In the application of the foregoing sub-section of this section, there shall be excluded from the property derived from the deceased any part thereof as to which it is proved to the satisfaction of the Revenue Commissioners that the disposition of which it, or the property which it represented, was the subject matter was not made with reference to, or with a view to enabling or facilitating, the purchase or provision of the annuity or other interest or the recoupment in any manner of the cost thereof.
- (4) For the purpose of section 4 of the Finance Act, 1894, the deceased shall be deemed to have had an interest in any property included, by virtue of this section in the property passing on the death of the deceased.
- (5) The provisions contained in this section shall have effect in respect of every case in which the death of the deceased occurred on or after the 8th day of May, 1940.

24.—(1) In this section the expression “the principal sub-section” means sub-section (2) of section 2 of the Finance Act, 1894, as amended by section 32 of the Finance Act, 1924 (No. 27 of 1924). Amendment of section 2 (2) of the Finance Act, 1894.

(2) In the case of any person dying on or after the 8th day of May, 1940, the exemption from estate duty applicable by virtue of the principal sub-section in respect of settled movable property situate outside the State shall not apply in respect of any such property passing on such death where, at the date (whether before or after the passing of this Act) when the disposition under which the property passes took effect, the disponent was domiciled in the State or in the area now comprised in the State or where the said disposition was made, directly or indirectly, on behalf of or at the expense of or out of funds provided by a person who at the said date was domiciled as aforesaid.

(3) Notwithstanding the provisions contained in the next preceding sub-section of this section, the exemption from estate duty applicable by virtue of the principal sub-section in respect of settled movable property situate outside the State shall be deemed to apply in relation to the death of the disponent (but not in relation to any other death) where—

- (a) the disponent dies domiciled outside the State, and
- (b) the disposition constitutes an immediate gift *inter vivos* made by the disponent within three years of his death or constitutes a gift (whenever made) of property of which *bona fide* possession and enjoyment was not immediately assumed by the donee and thenceforward retained to the entire exclusion of the disponent or of any benefit to him by contract or otherwise, and
- (c) estate duty would, having regard to the provisions contained in the said next preceding sub-section, be chargeable on the death of the disponent.

25.—(1) In this section—

the word “disposition” includes any trust, covenant, agreement, or arrangement,

the expression “subject matter” includes any annual or periodical payment made or payable under or by virtue of the 5 disposition in relation to which the said expression is used,

the expression “property derived from the deceased” means any property which—

(a) was the subject matter of a disposition made by the deceased, either by himself alone or in concert or by 10 arrangement with any other person, otherwise than for full consideration in money or money's worth paid to him for his own use or benefit, or

(b) represented any of the subject matter of such a disposition, whether directly or indirectly and whether by 15 virtue of one or more intermediate dispositions, and whether any such intermediate disposition was or was not for full or partial consideration.

(2) Any allowance which, but for this sub-section, would be made under sub-section (1) of section 7 of the Finance Act, 1894, 20 for a debt incurred by the deceased as mentioned in paragraph (a) of the said sub-section (1) or for an incumbrance created by a disposition made by the deceased as therein mentioned shall be subject to abatement to an extent proportionate to the value of any of the consideration given therefor which consisted of— 25

(a) property derived from the deceased, or

(b) consideration (not being property derived from the deceased) given by any person who was at any time entitled to, or amongst whose resources there was at any time included, any property derived from the 30 deceased.

(3) In the application of sub-section (2) of this section to a case in which the whole or a part of the consideration given consisted of such consideration as is mentioned in paragraph (b) of the said sub-section (2) and as to which it is proved to the satisfaction of the Revenue Commissioners that the value of the consideration given or the said part thereof (as the case may be) exceeded that which could have been rendered available by application of all the property derived from the deceased (other than such, if any, of that property as is included in the consideration given or as to which it is proved to the satisfaction of the Revenue Commissioners that the disposition of which it, or the property which it represented, was the subject matter was not made with reference to, or with a view to enabling or facilitating, the provision of the consideration or the recoupment 40 in any manner of the cost thereof), no abatement shall be made in respect of the excess. 45

(4) The following property, that is to say—money or money's worth which is paid or applied by the deceased less than three years before the death either— 50

(a) in or towards satisfaction or discharge of a debt or incumbrance in respect of which sub-section (2) of this section would have had effect on the death if the debt or incumbrance had not been satisfied or discharged, or 55

(b) in reduction of a debt or incumbrance in respect of which the said sub-section (2) has effect on the death,

shall be treated as property deemed to be included in the property passing on the death by virtue of paragraph (c) of sub-section (1) of section 2 of the Finance Act, 1894, and estate duty shall, notwithstanding anything contained in section 3 of that Act, be payable in respect thereof accordingly. 60

(5) The provisions contained in this section shall have effect in respect of every case in which the death of the deceased occurred on or after the 8th day of May, 1940.

26.—(1) Where, in the case of a person dying on or after the 5 1st day of April, 1939, the Revenue Commissioners are satisfied that, under the provisions of section 38 of the enactment now in force in Great Britain and there known as the Finance Act, 1924, any relief from estate duty payable in Great Britain by reason of the death of such person is given in respect of property situate 10 in Great Britain and passing on such death, the Revenue Commissioners shall, in lieu of and not in addition to any allowance to be made by virtue of paragraph (b) of Part II of the Schedule to the Double Taxation (Relief) Order (No. 1), 1923, allow to be deducted from the estate duty under their care and management 15 which is payable by reason of the said death and in respect of the said property the like amount as would, if the said relief had not been given and this section had not been enacted, be deductible from that estate duty by virtue of the said paragraph (b).

Deduction from estate duty in certain cases.

20 (2) Where, in the case of a person dying on or after the 1st day of April, 1939, the Revenue Commissioners are satisfied that, under the provisions of section 9 of the enactment now in force in Northern Ireland and there known as the Finance Act (Northern Ireland), 1924, any relief from estate duty payable 25 in Northern Ireland by reason of the death of such person is given in respect of property situate in Northern Ireland and passing on such death, the Revenue Commissioners shall, in lieu of and not in addition to any allowance to be made by virtue of paragraph (b) of Part II of the Schedule to the Double Taxation 30 (Relief) Order (No. 1), 1923, allow to be deducted from the estate duty under their care and management which is payable by reason of the said death and in respect of the said property the like amount as would, if the said relief had not been given and this section had not been enacted, be deductible from that 35 estate duty by virtue of the said paragraph (b).

PART IV.

MISCELLANEOUS AND GENERAL.

27.—With a view to providing moneys to meet general charges which will fall upon the Central Fund, the sum of one hundred 40 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, 1941, and in such manner as the Minister for Finance shall direct.

Transfer of money from the Road Fund to the Exchequer.

28.—(1) Where, in any proceedings (whether instituted before 45 or after the passing of this Act) for the recovery of a tax or duty under the care and management of the Revenue Commissioners, judgment is given (whether before or after the passing of this Act) against the person against whom such proceedings are brought and such judgment provides for the arrest and imprison- 50 ment of that person and a sum is accepted (whether before or after the passing of this Act) on account or in part payment of the amount for which such judgment was given,—

Judgments for the recovery of a tax or duty.

(a) such acceptance shall not prevent or prejudice the 55 recovery under such judgment of the balance remaining unpaid of the said amount, and

- (b) such judgment shall be capable of being executed and enforced in respect of such balance as fully in all respects and by the like means as if such balance were the amount for which such judgment was given, and
- (c) the law relating to the execution and enforcement of such judgment shall apply and have effect in respect of such balance accordingly, and
- (d) a certificate by a secretary or an assistant-secretary of the Revenue Commissioners stating the amount of such balance shall, for the purposes of the enforcement and execution of such judgment, be conclusive evidence of the amount of such balance.

(2) In this section the word " judgment " includes any order or decree.

The Post Office Savings Bank.

29.—(1) Until the Oireachtas otherwise provides, the statutes and statutory orders and regulations relating to the Post Office Savings Bank of the late United Kingdom of Great Britain and Ireland (in this section referred to as the British Post Office Savings Bank) which were in force immediately before the establishment of Saorstát Eireann shall (save as is otherwise provided by this section) apply and be deemed always to have applied, with the necessary modifications, to the Post Office Savings Bank (in this section referred to as the Irish Post Office Savings Bank) formerly carried on by or under the authority of the Government of Saorstát Eireann and, since the enactment of the Constitution, carried on by or under the authority of the Government.

(2) Notwithstanding anything contained in the foregoing subsection of this section, modifications which have been made since the establishment of Saorstát Eireann in the administration of the Irish Post Office Savings Bank, and in particular modifications in relation to limitations on the amounts of deposits, or in relation to withdrawals, or in relation to deposits by means of postage stamps and savings stamps, shall be deemed to be and always to have been lawful and valid, notwithstanding that such modifications may not have been authorised by the statutes, orders, and regulations applied by the said foregoing sub-section or may not have been made in the manner prescribed by those statutes, orders, and regulations.

(3) Nothing in this section shall operate to render obligatory on the Irish Post Office Savings Bank the provision of services or the undertaking of business of any class provided or undertaken by the British Post Office Savings Bank before the establishment of Saorstát Eireann but not heretofore provided or undertaken by the Irish Post Office Savings Bank.

Savings certificates.

30.—(1) In order to remove doubts it is hereby declared and enacted as follows, that is to say:—

- (a) the Savings Certificates Rules, 1926, made by the Minister for Finance on the 3rd day of December, 1926, shall be and be deemed always to have been valid and effective;
- (b) all Certificates of the first issue issued under the said Savings Certificates Rules, 1926, or deemed by those Rules to have been issued thereunder, shall be deemed to have been lawfully issued and the extensions made by the Minister for Finance in the years 1928 and 1933 respectively of the period of such Certificates shall be deemed to have been lawful and effective;

- 5 (c) the introduction by the Minister for Finance in the year 1931 of the second issue of Certificates and the issue in that year and subsequent years of such Certificates shall be deemed to have been lawful, and the said Savings Certificates Rules, 1926, shall be deemed to apply and always to have applied, with the necessary modifications, to such Certificates;
- 10 (d) the introduction by the Minister for Finance in the year 1933 of the third issue of Certificates and the issue in that year and subsequent years up to the passing of this Act of such Certificates shall be deemed to have been lawful, and the said Savings Certificates Rules, 1926, shall be deemed to apply and always to have applied, with the necessary modifications, to such Certificates;
- 15 (e) it shall be lawful for the Minister for Finance to continue, after the passing of this Act, to issue Certificates of the third issue, and the said Savings Certificates Rules, 1926, shall apply, with the necessary modifications, to all such Certificates so issued;
- 20 (f) the reduction made by the Minister for Finance in the year 1933 of the maximum holding of Savings Certificates from five hundred unit Certificates to three hundred and fifty unit Certificates shall be and be deemed always to have been valid and effective and shall be deemed to have been made by way of amendment of the said Savings Certificates Rules, 1926.
- 25
- (2) The Minister for Finance may, whenever he so thinks proper, make rules (in addition to the Savings Certificates Rules, 1926) in relation to the issue of Savings Certificates and may by such rules make provision for any matter or thing relating to Savings Certificates for which it appears to him to be expedient to make provision by rules and, in particular, may by such rules amend, vary, or revoke (wholly or partially) the said Savings Certificates Rules, 1926.
- 30
- (3) The following provisions shall have effect in relation to disputes arising between the Minister for Posts and Telegraphs and the holder of, or a person claiming to be entitled to, a Savings Certificate as to the ownership of such Certificate or the amount repayable in respect thereof, that is to say:—
- 35
- 40 (a) every such dispute shall be referred to and determined by the Registrar of Friendly Societies;
- (b) on any such dispute being so referred, the said Registrar may proceed in the matter *ex parte* subject to his giving to the Minister for Posts and Telegraphs notice in writing of his intention so to do;
- 45
- (c) on the hearing of any such dispute the said Registrar shall be entitled to receive evidence (whether oral or written), to administer oaths to witnesses, to require the production of documents, and to read and examine all documents produced to him;
- 50
- (d) the award of the said Registrar on any such dispute shall be final and binding on all parties;
- (e) no award of the said Registrar on any such dispute shall be chargeable with any stamp duty;
- 55
- (f) the Minister for Finance may by order, if he so thinks fit, direct that there shall be charged by the said Registrar a fee or fees in respect of every such dispute heard and determined by him, and the said Minister may by any such order prescribe the amount of such fees, the persons by whom such fees shall be paid, and the manner in which such fees shall be collected and paid;
- 60

- (g) the Minister for Finance may, at any time, by order amend or revoke any order made by him under the next preceding paragraph of this sub-section or under this paragraph;
- (h) every fee paid in pursuance of an order made by the Minister for Finance under this sub-section shall be paid into or disposed of for the benefit of the Exchequer in such manner as the said Minister shall direct, and the Public Offices Fees Act, 1879, shall not apply to any such fee.

Trustee savings banks.

31.—(1) The Minister for Finance may by order appoint a day to be the appointed day for the purposes of this section and references in this section to the appointed day shall be construed as referring to the day so appointed.

(2) In this section—

the expression “the National Debt Commissioners” means the body functioning in the United Kingdom of Great Britain and Northern Ireland and known as the Commissioners for the Reduction of the National Debt,

the expression “the Minister” means the Minister for Finance.

(3) As on and from the appointed day the following provisions shall have effect notwithstanding anything to the contrary contained in the Trustee Savings Banks Acts, 1863 to 1920, that is to say:—

- (a) the trustees of every trustee savings bank shall pay into the Bank of Ireland to a special account in the name of the Minister all moneys which, but for this section, they would be required by the Trustee Savings Banks Acts, 1863 to 1920, to pay into the Bank of Ireland in the names of the National Debt Commissioners;
- (b) the Minister may make provision for the opening of the said special account in his name in the Bank of Ireland and may make regulations for the payment of moneys into that special account in pursuance of this section and the withdrawal of moneys therefrom and for the investment of moneys to the credit of the said special account and generally for the management of the said special account;
- (c) section 3 of the Savings Bank Act, 1880, shall cease to apply or have effect in relation to trustee savings banks;
- (d) out of the income derived from the moneys for the time being deposited in the said special account by the trustees of a trustee savings bank the Minister shall pay to such trustee savings bank interest on the moneys so deposited at such rate, not exceeding two and seven-eighths per cent. per annum, as he shall think proper;
- (e) the Minister may take such steps and make such arrangements as he thinks proper for the inspection, by persons nominated by him, of the books and accounts of every trustee savings bank and for the examination by such persons of the conduct of the business of every such bank, and it shall be the duty of the trustees and officers of every trustee savings bank to afford all requisite facilities for such inspection and examination;
- (f) the Minister may, by regulations made by him under this section, require such returns and accounts as shall be specified in such regulations to be made in respect

of every trustee savings bank to the Minister at such times as shall be similarly specified, and it shall be the duty of the trustees and officers of every trustee savings bank to comply with such regulations;

- 5 (g) it shall be the duty of the trustees and officers of every trustee savings bank to comply with such directions and instructions in relation to the internal management of such bank and the general conduct of the business thereof as the Minister shall think proper to
10 give for the purpose of ensuring that such bank shall be managed and conducted in accordance with the law applicable thereto.

32.—All taxes and duties imposed by this Act are hereby placed under the care and management of the Revenue Commissioners.
15

Care and management of taxes and duties.

33.—(1) This Act may be cited as the Finance Act, 1940.

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
20 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
25 effect as on and from the 6th day of April, 1940.

FIRST SCHEDULE.

CERTAIN CUSTOMS DUTIES.

Ref. No.	Description of article liable to duty.	Rate of duty.	Special provisions
1	Articles of domestic or household use which, in the opinion of the Revenue Commissioners, are made wholly or mainly of clay and have been subjected to a process of glazing or of vitrification, but excluding articles which, in the opinion aforesaid, are toys or are designed, constructed, and suitable for use as fixtures or fittings.	(a) On articles which, in the opinion of the Revenue Commissioners, are table ware (excluding teapots and coffeepots and also excluding articles which, at importation, are fitted to metal frames or are mounted with metal) —sixpence the article ; (b) On teapots and coffee pots (whether imported with or without the lids thereof) —whichever of the following rates produces in respect of	The duty mentioned at this reference number is in lieu of the duty imposed by Section 8 of the Finance Act, 1934 (No. 31 of 1934), and mentioned at reference number 34 in the First Schedule to that Act and in lieu of the duty imposed by Section 7 of the Finance Act, 1936 (No. 31 of 1936), and mentioned at reference number 29 in the First Schedule to that Act. 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.

FIRST SCHEDULE—*continued.*

Ref. No.	Description of article liable to duty.	Rate of duty	Special provisions
		<p>each particular article the greater amount of duty, that is to say :— 75 per cent. or one shilling and three pence the article ;</p> <p>(c) On all other articles— forty-five shillings the hundred-weight.</p>	
2	<p>Articles, whether vitrified or not vitrified, of any of the following descriptions which, in the opinion of the Revenue Commissioners, are made wholly or mainly of clay and are unglazed, that is to say :—</p> <p>(a) bricks and blocks, (b) flue linings, (c) pipes and connections, (d) floor tiles, (e) chimney pots, (f) flower pots, bowls, vases, and other horticultural pottery, (g) biscuit ware,</p> <p>but excluding articles which, in the opinion of the Revenue Commissioners, are interiors, backs, sides, or bottoms for domestic firegrates, ranges, stoves, or mantel registers.</p>	75%	<p>The duty mentioned at this reference number is in lieu of the duty imposed by section 4 of the Finance Act, 1933 (No. 15 of 1933), and mentioned at reference number 6 in Part I of the First Schedule to that Act as amended by the Emergency Imposition of Duties (No. 108) Order, 1936, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932), and at reference number 7 in the Fourth Schedule to the Finance Act, 1937 (No. 18 of 1937).</p> <p>The duty mentioned at this reference number shall not be charged or levied on any article on which the duty mentioned at the next following reference number in this Schedule 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>
3	<p>Glazed or vitrified pipes made wholly or mainly of clay or earthenware, and glazed or vitrified connections (for pipes of any kind) made wholly or mainly of clay or earthenware.</p>	<p>Four shillings the hundred-weight.</p>	<p>The duty mentioned at this reference number is in lieu of the duty imposed by section 5 of the Finance Act, 1937 (No. 18 of 1937), and mentioned at reference number 27 in the First Schedule to that Act as amended by the Emergency Imposition of Duties (No. 168) Order, 1939, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).</p> <p>The provisions of section 8 of the Finance Act, 1919, shall apply to the duty mentioned at this reference number with the substitution of the expression "the area of application of the Acts of the Oireachtas" for the expression "Great</p>

FIRST SCHEDULE—continued.

Ref. No.	Description of article liable to duty.	Rate of duty	Special provisions
			<p>Britain and Ireland" and as though the Second Schedule to that Act contained a list of goods to which the rate of one shilling and sixpence the hundred-weight was made applicable as a preferential rate and the articles chargeable with the said duty were included in that list.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>
4	<p>Tiles which, in the opinion of the Revenue Commissioners, are made wholly or partly of clay and are glazed.</p>	<p>Whichever of the following rates produces, in respect of each particular article, the greater amount of duty, that is to say:— 75 per cent. or four pence and one half-penny the tile.</p>	<p>The duty imposed by section 10 of the Finance Act, 1935 (No. 28 of 1935), and mentioned at reference number 11 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>
5	<p>Any article (not being a single substantially pure chemical element or compound) which, in the opinion of the Revenue Commissioners, is ordinarily used as a disinfectant, insecticide, vermicide, vermicide, or fungicide and which is suitable for such use either without any process of preparation or on the mere addition of water.</p>	<p>33½%</p>	<p>The duty mentioned at this reference number is in lieu of the duty imposed by section 8 of the Finance Act, 1934 (No. 31 of 1934), and mentioned at reference number 12 in the First Schedule to that Act as amended by the Emergency Imposition, of Duties (No. 121) Orders, 1937, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932), in so far as the latter duty is chargeable on the articles mentioned in paragraph (a) in the second column of the said Schedule at the said reference number.</p> <p>The duty mentioned at this reference number shall not be charged or levied on any of the following articles, that is to say, formaldehyde, formalin, fly-catchers and seed dressings.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>
6	<p>Any of the following articles which are bars or sections of iron or steel and, in the opinion of the Revenue Commissioners, are of any of the following descriptions and are not fabricated, that is to say:—</p> <p>(a) rounds or rods (including two or more rounds or rods twisted together)</p>	<p>37½%</p>	<p>The duty mentioned at this reference number is in lieu of the duty imposed by section 16 of the Finance Act, 1938 (No. 25 of 1938).</p> <p>The provisions of section 8 of the Finance Act, 1919, apply 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>which are imported in coils or lengths (whether straight or otherwise) and are not less than three-sixteenths of an inch and not more than one and three-eighths inches in diameter ;</p> <p>(b) squares (including two or more squares twisted together) which are imported in lengths (whether straight or otherwise) and are not less than one-quarter of an inch and not more than one and one-quarter inches in thickness at each side ;</p> <p>(c) flats which are imported in lengths (whether straight or otherwise) and are not less than one inch and not more than three inches in width and are not less than three-sixteenths of an inch and not more than one inch in thickness ;</p> <p>(d) equal angles which are not less than three-quarters of an inch by three-quarters of an inch and not more than two inches by two inches.</p>		<p>The licensing provision applies to the duty mentioned at this reference number.</p>
7	<p>Paper which has not any matter or design printed thereon and is, in the opinion of the Revenue Commissioners, imitation parchment (including vegetable parchmentised paper) and is of a weight equivalent to more than eleven pounds but not more than ninety pounds to the ream of four hundred and eighty double crown sheets measuring thirty inches by twenty inches.</p>	50%	<p>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 15 in the Second Schedule to that Act.</p> <p>The duty mentioned at this reference number shall not be charged or levied on any article which is made from paper chargeable with the said duty nor on any paper which is, at importation, used as packing or wrapping for another article.</p> <p>The following statutory provisions shall apply and have effect in the manner hereinafter mentioned, that is to say:—</p> <p>(a) the provisions of section 6 of the Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938), shall apply and have effect in relation to the duty mentioned at this reference number as if the articles chargeable with that duty were mentioned in the second column of the First Schedule to the said Act, and this Resolution and this reference number were mentioned in the third column of the said Schedule opposite the mention of the said articles in the</p>

FIRST SCHEDULE—continued.

Ref. No.	Description of article liable to duty.	Rate of duty.	Special provisions
			<p>said second column, and the rate of an amount equal to thirty-three and one-third per cent were specified in the fourth column of the said Schedule opposite the mention of the said articles in the said second column ;</p> <p>(b) the provisions of section 16 of the said Act and the regulations made under that section shall apply and have effect for the purposes of the said section 6 as applied as aforesaid.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>
8	Soaps and soap powders and all descriptions of soap substitutes (including sulphonated products of alcohols), but excluding sodium carbonate, sodium silicate, caustic soda, potassium carbonate, caustic potash, ammonia, and borax when those substances are imported otherwise than as a part or ingredient of any article or preparation.	75%	<p>The duty mentioned at this reference number is in lieu of the duty imposed by section 4 of the Finance Act, 1933 (No. 15 of 1933), and mentioned at reference number 13 in the First Schedule to that Act as amended at reference number 21 in the First Schedule to the Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938), and by the Emergency Imposition of Duties (No. 191) Order, 1939, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).</p> <p>The duty mentioned at this reference number is in addition to any duty chargeable in respect of spirits or saccharin contained in or used in the manufacture or preparation of the article, but is in lieu of any duty chargeable in respect of any other ingredient.</p> <p>The duty imposed by section 10 of the Finance Act, 1935 (No. 28 of 1935), and mentioned at reference number 27 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 following statutory provisions shall apply and have effect in the manner hereinafter mentioned, that is to say :—</p> <p>(a) the provisions of section 6 of the Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938), shall apply and have effect in relation to the duty mentioned at this reference number as if the articles chargeable with that duty were mentioned in the second column of the First</p>

FIRST SCHEDULE—continued.

Ref. No.	Description of article liable to duty.	Rate of duty	Special provisions
			<p>Schedule to the said Act, and this Resolution and this reference number were mentioned in the third column of the said Schedule opposite the mention of the said articles in the said second column, and the rate of an amount equal to fifty per cent. were specified in the fourth column of the said Schedule opposite the mention of the said articles in the said second column ;</p> <p>(b) the provisions of section 16 of the said Act and the regulations made under that section shall apply and have effect for the purposes of the said section 6 as applied as aforesaid.</p> <p>The licensing provision applies to the duty mentioned at this reference number.</p>
9	<p>(a) Material, whether covered or not covered with gauze, which is made wholly or mainly of cotton and which is cotton wool or cotton wool wadding or other wadding ;</p> <p>(b) articles made wholly or mainly of any such material as is mentioned in the foregoing paragraph which, in the opinion of the Revenue Commissioners, are of any of the following descriptions, that is to say :—</p> <p>(i) tailors pads or wads,</p> <p>(ii) milk pads or wads,</p> <p>(iii) filter pads or wads,</p> <p>(iv) dust pads or wads,</p> <p>(v) respirator pads or wads,</p> <p>(vi) pneumonia jackets,</p> <p>(vii) wadding dressings,</p> <p>(viii) splint padding,</p> <p>(ix) accouchement sheets.</p>	50%	<p>The duty mentioned at this reference number shall not be charged or levied on any material or article which has been medicated.</p> <p>The duty mentioned at this reference number shall not be charged or levied on any material or article on which any of the following duties are chargeable, that is to say :—</p> <p>(a) the duty imposed by section 4 of the Finance Act, 1933 (No. 15 of 1933), and mentioned at reference number 21 in Part I of the First Schedule to that Act,</p> <p>(b) the duty imposed by section 10 of the Finance Act, 1935 (No. 28 of 1935), and mentioned at reference number 3 in the First Schedule to that Act,</p> <p>(c) the duty imposed by Section 5 of the Finance Act, 1937 (No. 18 of 1937), and mentioned at reference number 4 in the First Schedule to that Act.</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.

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	Section 22.	<p>Paragraph (g) of sub-section (7) (being the paragraph inserted in the said sub-section by section 6 of the Finance (Customs and Excise Duties) Act, 1933 (No. 52 of 1933), and set out at reference number 4 in the Second Schedule to that Act as amended by the Emergency Imposition of Duties (No. 121) Order, 1937, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932)) shall be deleted and the following paragraph substituted, that is to say :—</p> <p>“(g) any article (not being a single substantially pure chemical element or compound) which, in the opinion of the Revenue Commissioners, is ordinarily used as a disinfectant, insecticide, vermicide, vermicide, or fungicide and which is suitable for such use either without any process of preparation or on the mere addition of water, but excluding any of the following articles, that is to say, formaldehyde, formalin, fly-catchers, and seed dressings.”</p>	The duty on packages.

PART II.

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

Ref. No.	Section or Schedule Amended	Nature of Amendment	General Subject Matter of Amendment
2	First Schedule, reference number 28.	In paragraph (c) in the second column at the said reference number 28, the words “sheets and slabs of cork” shall be inserted after the word “valves.”	The duty on refrigerating apparatus.

THIRD 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 Act, 1932 (No. 20 of 1932), section 11 and reference number 6 in the First Schedule, as amended at reference number 15 in the First Schedule to the Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938).	The duty on certain paper bags.

THIRD SCHEDULE—*continued.*

Ref. No.	Enactment imposing the Duty	General Description of the Duty
2	The Finance Act, 1932 (No. 20 of 1932), section 11 and reference number 9 in the First Schedule, as amended at reference number 7 in the Sixth Schedule to the Finance Act, 1933 (No. 15 of 1933).	The duty on certain quilts and covers.
3	The Finance Act, 1932 (No. 20 of 1932), section 11 and reference number 26 in the First Schedule.	The duty on certain cushions, etc.
4	The Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), section 1 and reference number 4 in the First Schedule, as amended at reference number 3 in the Seventh Schedule to the Finance Act, 1933 (No. 15 of 1933).	The duty on certain springs.
5	The Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), section 1 and reference number 13 in the First Schedule.	The duty on sheet lead and lead piping.
6	The Finance (Customs Duties) (No. 4) Act, 1932 (No. 34 of 1932), section 3.	The duty on lubricating grease.
7	The Finance Act, 1933 (No. 15 of 1933), section 4 and reference number 2 in Part I of the First Schedule.	The duty on certain materials for brushes or brooms.
8	The Finance Act, 1933 (No. 15 of 1933), section 4 and reference number 3 in Part I of the First Schedule.	The duty on certain mattresses and component parts thereof.
9	The Finance Act, 1933 (No. 15 of 1933), section 4 and reference number 4 in Part I of the First Schedule, as amended at reference number 3 in the Second Schedule to the Finance Act, 1938 (No. 25 of 1938).	The duty on certain metal fabric and expanded metal.
10	The Finance Act, 1933 (No. 15 of 1933), section 4 and reference number 10 in Part I of the First Schedule.	The duty on certain stoppers for bottles.
11	The Finance Act, 1933 (No. 15 of 1933), section 4 and reference number 17 in Part I of the First Schedule, as amended at reference number 13 in the Seventh Schedule to the Finance Act, 1934 (No. 31 of 1934).	The duty on certain fencing material.
12	The Finance Act, 1933 (No. 15 of 1933), section 4 and reference number 21 in Part I of the First Schedule.	The duty on absorbent sanitary pads.
13	The Finance (Customs and Excise Duties) Act, 1933 (No. 52 of 1933), section 4 and reference number 6 in the First Schedule.	The duty on certain liquid driers.
14	The Finance Act, 1934 (No. 31 of 1934), section 8 and reference number 1 in the First Schedule.	The duty on holders of paper or twine in use and component parts thereof.

THIRD SCHEDULE—*continued.*

Ref. No.	Enactment imposing the Duty	General Description of the Duty
15	The Finance Act, 1934 (No. 31 of 1934), section 8 and reference number 3 in the First Schedule.	The duty on coffin mountings of metal.
16	The Finance Act, 1934 (No. 31 of 1934), section 8 and reference number 11 in the First Schedule.	The duty on certain sieves, etc.
17	The Finance Act, 1934 (No. 31 of 1934), section 8 and reference number 27 in the First Schedule as amended by subsequent enactments.	The duty on certain bedding
18	The Finance Act, 1934 (No. 31 of 1934), section 8 and reference number 35 in the First Schedule.	The duty on certain tools, etc.
19	The Finance Act, 1935 (No. 28 of 1935), section 10 and reference number 1 in the First Schedule.	The duty on certain rear-reflectors.
20	The Finance Act, 1935 (No. 28 of 1935), section 10 and reference number 5 in the First Schedule, as amended by the Emergency Imposition of Duties (No. 167) Order, 1938, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).	The duty on certain felting, etc.
21	The Finance Act, 1935 (No. 28 of 1935), section 10 and reference number 6 in the First Schedule.	The duty on certain surrounds, hearths, etc.
22	The Finance Act, 1935 (No. 28 of 1935), section 10 and reference number 20 in the First Schedule.	The duty on certain straps, etc.
23	The Finance Act, 1936 (No. 31 of 1936), section 7 and reference number 10 in the First Schedule.	The duty on certain bias binding, etc.

FOURTH SCHEDULE.

CUSTOMS DUTIES TERMINATED.

Ref. No.	Enactments Imposing or Defining the Duty	Particulars of the Duty	General Description of the Duty
1	The Finance Act, 1933 (No. 15 of 1933), section 4 and reference number 6 in Part I of the First Schedule, as amended by the Emergency Imposition of Duties (No. 108) Order, 1936, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932), and at reference number 7 in the Fourth Schedule to the Finance Act, 1937 (No. 18 of 1937).	The said duty mentioned at the said reference number 6 as amended by the said Order and at the said reference number 7.	The duty on certain unglazed clay articles.

FOURTH SCHEDULE—continued.

Ref. No.	Enactments Imposing or Defining the Duty	Particulars of the Duty	General Description of the Duty
2	The Finance Act, 1933 (No. 15 of 1933), section 4 and reference number 13 in Part I of the First Schedule to that Act as amended at reference number 21 in the First Schedule to the Finance (Agreement with United Kingdom) Act, 1938 (No. 12 of 1938), and by the Emergency Imposition of Duties (No. 191) Order, 1939, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).	The said duty mentioned at the said reference number 13 as amended at the said reference number 21 and by the said Order.	The duty on soaps, soap powders, and soap substitutes.
3	The Finance Act, 1934 (No. 31 of 1934), section 8 and reference number 12 in the First Schedule, as amended by the Emergency Imposition of Duties (No. 121) Order, 1937, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).	The duty mentioned at the said reference number 12 as amended by the said Order, but so far only as that duty is chargeable on the articles mentioned in paragraph (a) in the second column at the said reference number 12.	The duty on disinfectants, etc.
4	The Finance Act, 1934 (No. 31 of 1934), section 8 and reference number 34 in the First Schedule.	The duty mentioned at the said reference number 34.	The duty on certain glazed clay articles.
5	The Finance Act, 1936 (No. 31 of 1936), section 7 and reference number 29 in the First Schedule.	The duty mentioned at the said reference number 29.	The duty on certain glazed clay articles.
6	The Finance Act, 1937 (No. 18 of 1937), section 5 and reference number 27 in the First Schedule, as amended by the Emergency Imposition of Duties (No. 168) Order, 1939, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).	The said duty mentioned at the said reference number 27 as amended by the said Order.	The duty on certain glazed pipes and connections.
7	The Finance Act, 1938 (No. 25 of 1938), section 16, as amended by the Emergency Imposition of Duties (No. 163) Order, 1938, the Emergency Imposition of Duties (No. 179) Order, 1939, and the Emergency Imposition of Duties (No. 201) Order, 1939, made under the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932).	The duty imposed by the said section 16 as amended by the said Orders.	The duty on certain articles of iron or steel

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ÉIRE

FINANCE BILL, 1940.

BILL

(*as introduced*)

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.

Introduced by the Minister for Finance.

Ordered by Dáil Eireann, to be printed, 21st May, 1940.

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