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BILLE UM CHANACHA DO BHAILIU (DAINGNIU), 1944.
COLLECTION OF TAXES (CONFIRMATION) BILL, 1944.

Mar do tugadh isteach.
As introduced.

OIREACHTAS EIREANN
9-MTH. 1944
LEABHARLANN

ARRANGEMENT OF SECTIONS.

Section.

1. The Act of 1927.
2. Financial Resolutions to which this Act applies.
3. Statutory effect of the Financial Resolutions.
4. Exclusion of certain provisions of the Act of 1927.
5. Deductions of and assessments to income tax.
6. Application of section 211 of the Income Tax Act, 1918.
7. Short title.

[No. 13 of 1944.]

ÉIRE.

BILLE UM CHANACHA DO BHAILIU (DAINGNIU), 1944.

COLLECTION OF TAXES (CONFIRMATION) BILL, 1944.

BILL

entitled

AN ACT TO GIVE STATUTORY EFFECT TO CERTAIN FINANCIAL RESOLUTIONS PASSED ON THE 3RD DAY OF MAY, 1944, BY DÁIL EIREANN IN COMMITTEE ON FINANCE AND TO MAKE PROVISION FOR OTHER MATTERS RELATING TO OR CONNECTED WITH THE SAID FINANCIAL RESOLUTIONS.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:—

The Act of 1927.

1.—In this Act the expression "the Act of 1927" means the Provisional Collection of Taxes Act, 1927 (No. 7 of 1927).

Financial Resolutions to which this Act applies.

2.—This Act applies to the four Financial Resolutions which—

(*a*) were passed by Dáil Eireann in Committee on Finance on the 3rd day of May, 1944, and

(*b*) were given statutory effect under the Act of 1927.

Statutory effect of the Financial Resolutions.

3.—(1) A Financial Resolution to which this Act applies shall, notwithstanding anything contained in the Act of 1927, have and be deemed always to have had statutory effect as if contained in an Act of the Oireachtas, and shall continue to have such statutory effect until the cesser provided for by *sub-section (2)* of this section.

(2) A Financial Resolution to which this Act applies shall cease to have statutory effect upon the happening of whichever of the following events first occurs, that is to say:

(*a*) the coming into operation of an Act of the Oireachtas containing provisions to the same effect (with or without modification) as the Financial Resolution,

(*b*) the expiration of four months from the passing of this Act.

Exclusion of certain provisions of the Act of 1927.

4.—(1) Sub-section (1) of section 5 of the Act of 1927 shall not apply or have effect, and shall be deemed never to have applied or had effect, in relation to a Financial Resolution to which this Act applies.

(2) Section 6 of the Act of 1927 shall not apply or have effect, and shall be deemed never to have applied or had effect, in relation to the income tax for the year beginning on the 6th day of April, 1944.

5.—(1) A deduction made before the passing of this Act in respect of the income tax for the year beginning on the 6th day of April, 1944, which would have been a lawful deduction if the Financial Resolutions to which this Act applies had been in force and had had statutory effect when the deduction was made, shall be and be deemed always to have been a lawful deduction. Deductions of and assessments to income tax.

(2) An assessment made before the passing of this Act to income tax for the year beginning on the 6th day of April, 1944, which would have been a lawful and valid assessment if the Financial Resolutions to which this Act applies had been in force and had had statutory effect when the assessment was made, shall be and be deemed always to have been a lawful and valid assessment.

6.—(1) Section 211 (which relates to charge and deduction of tax in any year not charged or deducted before the passing of the annual Act) of the Income Tax Act, 1918, shall, in relation to the income tax for the year beginning on the 6th day of April, 1944, have effect subject to the following modifications, that is to say: Application of section 211 of the Income Tax Act, 1918.

(*a*) the words " half-yearly or quarterly " contained in sub-section (1) of the said section shall be omitted;

(*b*) the words " or the person by or through whom the payments were made, as the case may be " shall be inserted in the said sub-section (1) after the words " the agents entrusted with the payment of the interest, dividends, or other annual profits or gains ";

(*c*) sub-section (2) of the said section shall apply with respect to—

(i) any royalty or other sum paid in respect of the user of a patent from which a deduction of tax may be made under paragraph (2) of Rule 19 of the General Rules applicable to all the Schedules of the Income Tax Act, 1918, and

(ii) any dividend from which a deduction of tax may be made under Rule 20 of the said General Rules, as amended by section 5 of the Finance Act, 1940 (No. 14 of 1940),

as it applies to any rent, interest, annuity or other annual payment.

(2) Where, before the passing of this Act, a deduction was made in respect of the income tax for the year beginning on the 6th day of April, 1944, and the amount of the deduction was refunded on account of the operation of the provisions of the Act of 1927, the deduction shall, for the purposes of section 211 of the Income Tax Act, 1918, as modified by *sub-section (1)* of this section, be deemed never to have been made and that section, as so modified, shall apply and have effect accordingly.

7.—This Act may be cited as the Collection of Taxes (Confirmation) Act, 1944. Short title.

Éire.

BILLE UM CHANACHA DO BHAILIU (DAINGNIU), 1944.

BILLE

(*mar do tugadh isteach*)

dá ngairmtear

Acht do thabhairt éifeachta reachtúla do Rúin Airgeadais áirithe do ritheadh an 3adh lá de Bhealtaine, 1944, ag Dáil Éireann i gCoiste um Airgeadas agus do dhéanamh socruithe i gcóir nithe eile bhaineas no ghabhas leis na Rúin Airgeadais sin.

An tAire Airgeadais do thug isteach.

Do horduíodh, ag Dáil Eireann, *do chló-bhualadh, 9adh Meitheamh,* 1944.

BAILE ATHA CLIATH:
FOILLSITHE AG OIFIG AN tSOLATHAIR.

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Éire

COLLECTION OF TAXES (CONFIRMATION) BILL, 1944.

BILL

(*as introduced*)

entitled

An Act to give statutory effect to certain Financial Resolutions passed on the 3rd day of May, 1944, by Dáil Éireann in Committee on Finance and to make provision for other matters relating to or connected with the said Financial Resolutions.

Introduced by the Minister for Finance.

Ordered by Dáil Eireann, *to be printed, 9th June,* 1944.

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