

# ÉIRE.

## AN BILLE AIRGEADAIS (Uimh. 2), 1947, FINANCE (No. 2) BILL, 1947.

*Mar do ritheadh ag Dáil Éireann.*  
*As passed by Dáil Éireann.*

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# ÉIRE.

AN BILLE AIRGEADAIS (Uimh. 2), 1947.

FINANCE (No. 2) BILL, 1947.

## BILL

*entitled*

5

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 10  
CONNECTION WITH FINANCE.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:—

### PART I.

#### INCOME TAX.

Deductions of  
income tax  
after 5th April,  
1948.

1.—(1) Every sum paid or deducted in respect of income tax 15  
within two months after the 5th day of April, 1948, which consists  
wholly of a payment on deduction made by virtue of section 6 of  
the Provisional Collection of Taxes Act, 1927 (No. 7 of 1927), in  
respect of income tax for the year beginning on the 6th day of  
April, 1948, shall be calculated at the rate of seven shillings in the 20  
pound, and the said section 6 shall apply and have effect in rela-  
tion thereto as if that rate had been the standard rate of income  
tax for the year beginning on the 6th day of April, 1947.

(2) The following provisions shall apply and have effect in rela-  
tion to every sum paid or deducted in respect of income tax within 25  
two months after the 5th day of April, 1948, which consists partly  
of a payment or deduction made in respect of income tax for the  
year beginning on the 6th day of April, 1947, and partly of a pay-  
ment or deduction made, by virtue of section 6 of the Provisional  
Collection of Taxes Act, 1927 (No. 7 of 1927), in respect of income 30  
tax for the year beginning on the 6th day of April, 1948, that is  
to say:—

(a) so much of the said sum as consists of a payment or deduc-  
tion in respect of income tax for the year beginning on  
the 6th day of April, 1947, shall be calculated at the 35  
rate of six shillings and sixpence in the pound, being  
the standard rate of income tax for that year;

(b) so much of the said sum as consists of a payment or deduc-  
tion made, by virtue of the said section 6, in respect  
of income tax for the year beginning on the 6th day of 40  
April, 1948, shall be calculated at the rate of seven  
shillings in the pound, and the said section 6 shall apply  
and have effect in relation thereto as if that rate had  
been the standard rate of income tax for the year begin-  
ning on the 6th day of April, 1947. 45

Sur-tax for the  
years 1946-47  
and 1947-48.

2.—(1) Notwithstanding anything to the contrary contained in  
section 1 of the Finance Act, 1946 (No. 15 of 1946), sur-tax for  
the year beginning on the 6th day of April, 1946, 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 following rates in lieu of the rates referred to in the said section 1, that is to say :—

In respect of the first one thousand five hundred pounds of the income .. .. . Nil.

In respect of the excess over one thousand five hundred pounds,

for every pound of the first five hundred pounds of the excess .. .. . Ninepence

for every pound of the next one thousand pounds of the excess .. .. . One shilling and sixpence

for every pound of the next one thousand pounds of the excess .. .. . Three shillings

for every pound of the next one thousand pounds of the excess .. .. . Four shillings

for every pound of the next one thousand pounds of the excess .. .. . Five shillings

for every pound of the next two thousand pounds of the excess .. .. . Six shillings

for every pound of the next two thousand pounds of the excess .. .. . Seven shillings and sixpence

for every pound of the next ten thousand pounds of the excess .. .. . Eight shillings

for every pound of the remainder of the excess .. .. . Eight shillings and sixpence

5 (2) Section 3 of the Finance Act, 1928 (No. 11 of 1928), shall, in relation to the sur-tax for the year beginning on the 6th day of April, 1946, have effect subject to the provisions of this section.

(3) The amount payable by virtue of any assessment, made on or before the 15th day of October, 1947, in respect of sur-tax for 10 the year beginning on the 6th day of April, 1946, to which any of the 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.

(4) Section 1 of the Finance Act, 1947 (No. 15 of 1947), shall 15 have effect subject to the provisions of this section.

## PART II.

### CUSTOMS AND EXCISE.

3.—On and from the 16th day of October, 1947, section 10 of the Finance Act, 1935 (No. 28 of 1935), and the First Schedule to 20 that Act shall be construed as if every rate of duty mentioned in the third column of that Schedule at reference number 27 were doubled.

Alteration of customs duties on toilet preparations, etc.

4.—(1) On and from the 16th day of October, 1947, the duty of 25 customs on articles to which the provisions of section 7 of the Finance Act, 1937 (No. 18 of 1937), and the Third Schedule to that Act, as amended, apply, shall be at the rate of 75 per cent. *ad valorem* in lieu of the rate heretofore chargeable, so far as the said provisions relate to articles of the following description, which,

Alteration of customs duties on fur clothing, etc.

in the opinion of the Revenue Commissioners, have not, before importation, been substantially worn or otherwise used, that is to say, articles of personal clothing and wearing apparel which, in the opinion of the Revenue Commissioners, are made wholly or mainly of fur, and component parts made wholly or mainly of fur, of articles of personal clothing and wearing apparel. 5

(2) The provisions of section 8 of the Finance Act, 1919, shall apply to the duty chargeable in accordance with subsection (1) of this section, 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 said articles 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. 10

Alteration of  
customs duties  
on wine.

5.—(1) In lieu of the customs duties on wine imposed by section 8 of the Finance Act, 1946 (No. 15 of 1946), there shall (subject to the provisions of this section) be charged, levied and paid as on and from the 16th day of October, 1947, the following customs duties on all wine imported into the State, that is to say :— 15

Wine—	£	s.	d.
Not exceeding 25 degrees of proof spirit, the gallon	0	12	0
Exceeding 25 but not exceeding 30 degrees of proof spirit .. .. . the gallon	1	0	0
Exceeding 30 but not exceeding 42 degrees of proof spirit .. .. . the gallon	2	8	0
And for every degree or fraction of a degree beyond the highest above charged, an additional duty .. .. . the gallon	0	4	0
Sparkling wine in bottle, an additional duty, the gallon	2	10	0
Still wine not exceeding 25 degrees of proof spirit in bottle, an additional duty .. .. . the gallon	0	8	0
Still wine exceeding 25 degrees of proof spirit in bottle, an additional duty .. .. . the gallon	0	16	0

(2) The provisions of section 8 of the Finance Act, 1919, shall apply to the duties imposed by this section with the substitution of the expression "the area of application of the Acts of the Oireachtas" for the expression "Great Britain and Ireland". 20

(3) For the purposes of this section wine rendered sparkling or effervescent and bottled in a bonded warehouse shall be deemed to be sparkling wine imported in bottle, and upon delivery for home consumption shall be charged with the duty imposed on sparkling wine by this section. 25

(4) Section 24 of the Finance Act, 1933 (No. 15 of 1933), shall not apply or have effect in relation to the customs duties imposed by this section. 30

(5) In this section the word "wine" includes the lees of wine.

Alteration of  
duties on  
spirits.

6.—(1) The Finance Act, 1920, as amended by section 7 of the Finance Act, 1946 (No. 15 of 1946), shall, as on and from the 16th day of October, 1947, be amended by the substitution in Part I of the First Schedule to the said Finance Act, 1920, of the matter set out in the First Schedule to this Act for the matter inserted therein by the said section 7, and subsection (1) of section 3 of the said Finance Act, 1920, shall have effect accordingly. 35

(2) The duty of excise imposed by subsection (2) of section 3 of the Finance Act, 1920, shall, as on and from the 16th day of 40

October, 1947, be charged, levied and paid at the rate of six pounds, seventeen shillings the gallon (computed at proof) in lieu of the rate chargeable by virtue of subsection (2) of section 7 of the Finance Act, 1946.

- 5 (3) Nothing in this section shall operate to relieve from or to prejudice or affect the additional customs duties or the additional excise duty in respect of immature spirits imposed by section 9 of the Finance Act, 1926 (No. 35 of 1926).

- 10 7.—(1) The duty of customs on tobacco imposed by section 20 of the Finance Act, 1932 (No. 20 of 1932), shall, as on and from the 16th day of October, 1947, 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 6 of the Finance Act, 1947 (No. 15 of 1947).

Alteration of duties on tobacco.

- 15 (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 16th day of October, 1947, be charged, levied, and paid at the several rates specified in Part II of the Second Schedule to this Act in lieu of the rates at which the said duty is now chargeable by virtue of section 6 of the Finance Act, 1947 (No. 15 of 1947).

- 25 (3) Subsections (3) 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 subsection (1) of that section at a rate specified in Part II of the Second Schedule to this Act and for the purpose of such application references in the said subsections (3) to (5) of the said section 19 to Part I of the Sixth Schedule to the said Finance Act, 1934, shall be construed and have effect as references to Part II of the Second Schedule to this Act.

- 30 (4) The rebate on hard pressed tobacco mentioned in subsection (2) of section 17 of the Finance Act, 1940 (No. 14 of 1940), shall, in respect of any such tobacco sold and sent out for use within the State by any licensed manufacturer on or after the 16th day of October, 1947, be at the rate of two shillings and eight pence per pound.

- 35 8.—(1) On and after the 16th day of January, 1948, subsection (5) of section 25 of the Finance Act, 1932 (No. 20 of 1932), shall have effect as if, for the rates inserted therein by subsection (1) of section 10 of the Finance Act, 1947 (No. 15 of 1947), there were substituted the following rates, that is to say :—

Amendments of entertainments duty.

Where the payment for admission, excluding duty,		Rate of Duty	
		s. d.	s. d.
exceeds	0 4 and does not exceed	0 5	0 3
"	0 5	0 6	0 4
"	0 6	0 8	0 6
"	0 8	1 0	0 9
"	1 0	1 3	1 0
"	1 3	1 9	1 6
"	1 9	2 3	2 3
"	2 3	3 0	3 0
"	3 0	4 0	4 0
"	4 0	.. ..	4 0 for
			the first 4s.
			and 4s. for
			every addi-
			tional 4s. or
			part of 4s.

- 40 (2) On and after the 16th day of January, 1948, subsection (2) of section 11 of the Finance Act, 1936 (No. 31 of 1936), shall have effect as if, for the rates inserted therein by subsection (2) of

section 10 of the Finance Act, 1947, there were substituted the following rates, that is to say:—

Where the payment for admission, excluding duty,				Rate of Duty	
s. d.		s. d.		s. d.	
exceeds 0	4	and does not exceed 0	5	..	0 3
"	0 5	"	0 6	..	0 4
"	0 6	"	0 6½	..	0 5½
"	0 6½	"	0 8	..	0 8
"	0 8	"	0 10	..	0 10
"	0 10	"	1 1	..	1 3
"	1 1	"	1 4	..	1 8
"	1 4	"	1 6	..	2 0
"	1 6	"	1 9	..	2 6
"	1 9	"	2 0	..	3 0
"	2 0	"	3 0	..	4 6
"	3 0	"	4 0	..	6 0
"	4 0	..	..	..	6 0 for
					the first 4s.
					and 6s. for
					every addi-
					tional 4s. or
					part of 4s.

(3) Paragraph (c) of subsection (3) of section 11 of the Finance Act, 1936 (No. 31 of 1936), shall, as respects entertainments duty (within the meaning of the said section 11) paid on payments, made on or after the 16th day of January, 1948, for admission to an entertainment in any such theatre as is mentioned in the said subsection (3), have effect as if, for the words "thirty per cent. of the said duty" (inserted by subsection (3) of section 10 of the Finance Act, 1947), there were substituted the words "fifteen per cent. of the said duty".

Alteration of  
customs duties  
on beer.

9.—(1) In lieu of the duties of customs imposed by subsection (1) of section 5 of the Finance (No. 2) Act, 1939 (No. 33 of 1939), there shall, as on and from the 16th day of October, 1947, be charged, levied and paid on all mum, spruce or black beer, Berlin white beer and other preparations (whether fermented or not fermented) of a similar character imported into the State, a duty of customs at the following rates, that is to say:—

- (a) for every thirty-six gallons of beer of which the worts are, or were before fermentation, of a specific gravity not exceeding one thousand two hundred and fifteen degrees, forty-two pounds four shillings; 20
- (b) for every thirty-six gallons of beer of which the worts are, or were before fermentation, of a specific gravity exceeding one thousand two hundred and fifteen degrees, forty-nine pounds, ten shillings and four pence. 25

(2) In lieu of the duty of customs imposed by subsection (2) of section 5 of the Finance (No. 2) Act, 1939, there shall, as on and from the 16th day of October, 1947, be charged, levied, and paid on all beer of any description (other than beer chargeable with the duty imposed by the foregoing subsection of this section) imported into the State, a duty of customs at the rate of ten pounds, eleven shillings and sixpence for every thirty-six gallons of beer of which the worts were before fermentation of a specific gravity of one thousand and fifty-five degrees. 35

(3) In lieu of the drawback payable under subsection (3) of section 5 of the Finance (No. 2) Act, 1939, there shall be allowed and paid on exportation or on shipment for use as stores of imported beer on which it is shown, to the satisfaction of the Revenue Commissioners, that the duty imposed by either of the foregoing subsections of this section has been paid, a drawback, calculated according to the original specific gravity of such beer, at the rate of ten pounds, eleven shillings and three pence on every thirty-six gallons of beer of which the original specific gravity was one thousand and fifty-five degrees. 45

(4) Where, in the case of beer which is chargeable with the duty imposed by subsection (2) of this section or in the case of beer on which drawback under subsection (3) of this section is payable, the specific gravity of such beer is different from the specific gravity mentioned in the said subsection (2) or in the said subsection (3) (whichever is relevant), the said duty or the said drawback (as the case may be) shall be varied proportionately.

(5) Section 24 of the Finance Act, 1933 (No. 15 of 1933), shall not apply or have effect in relation to either of the duties of customs imposed by this section.

10.—(1) In lieu of the duty of excise imposed by section 6 of the Finance (No. 2) Act, 1939 (No. 33 of 1939), there shall be charged, levied and paid on all beer brewed within the State on or after the 16th day of October, 1947, a duty of excise at the rate of ten pounds, eleven shillings for every thirty-six gallons of worts of a specific gravity of one thousand and fifty-five degrees.

Alteration of  
excise duty  
on beer.

(2) In lieu of the drawback payable under section 6 of the Finance (No. 2) Act, 1939, there shall be allowed and paid on exportation as merchandise or for use as ship's stores of beer on which it is shown, to the satisfaction of the Revenue Commissioners, that the duty of excise imposed by this section has been paid, a drawback, calculated according to the original specific gravity of such beer, at the rate of ten pounds, eleven shillings and three pence for every thirty-six gallons of which the original specific gravity was one thousand and fifty-five degrees.

(3) In the case of beer of which the specific gravity is different from the specific gravity mentioned in the relevant subsection of this section, the duty chargeable or the drawback payable (as the case may be) in pursuance of this section shall be varied proportionately.

11.—(1) On and from the 1st day of January, 1948, section 20 of the Finance Act, 1926 (No. 35 of 1926), and the Third Schedule to that Act as amended, shall have effect as if—

Alteration of  
duties on  
mechanically  
propelled  
vehicles.

(a) every rate of duty mentioned in paragraph 1 of the Schedule were doubled,

(b) the following subparagraphs were inserted in paragraph 6 of the Schedule:—

“(aa) Vehicles used as small public service vehicles within the meaning of the Road Traffic Act, 1933 (No. 11 of 1933):

not exceeding 8 horse-power or electrically propelled	...	£8
exceeding 8 horse-power	...	£1 for each unit or part of a unit of horse-power subject to a maximum of £20.

In the case of any vehicle to which this subparagraph applies and which exceeds 10 horse-power and is fitted with a taximeter and is lawfully used as a street service vehicle within the meaning of the Road Traffic Act, 1933, or for purposes incidental to such user and for no other purpose, no duty shall be charged or levied in excess of £10.

(bb) Any vehicle constructed or adapted for use and used solely for the conveyance of a machine, workshop, contrivance or implement and no other

load except articles used in connection with such machine, workshop, contrivance or implement or goods processed or manufactured therein :

not exceeding 8 horse-power or electrically propelled ...	£8	5
exceeding 8 horse-power ...	£1 for each unit or part of a unit of horse-power,"	10

(c) the following were substituted for subparagraph (c) of paragraph 6 of the Schedule :—

“(c) other vehicles to which this paragraph applies—

not exceeding 8 horse-power or electrically propelled ...	£12	15
exceeding 8 horse-power but not exceeding 9 horse-power	£13 10s.	
exceeding 9 horse-power but not exceeding 10 horse-power	£15	
exceeding 10 horse-power but not exceeding 11 horse-power	£18	20
exceeding 11 horse-power but not exceeding 12 horse-power	£20	
exceeding 12 horse-power ...	£20 plus £2 for each unit or part of a unit of horse-power in excess of 12 horse-power.”	30

(2) The proviso, inserted by section 16 of the Finance Act, 1936 (No. 31 of 1936), to paragraph 6 of the Third Schedule to the Finance Act, 1926 (which relates to the concession in respect of vehicles assembled in the State) shall extend to vehicles to which the provisions inserted in the said Schedule by paragraph (b) of subsection (1) of this section apply and shall have effect in relation to such vehicles to the same extent as it has effect in relation to vehicles to which subparagraph (c) (inserted by paragraph (c) of subsection (1) of this section) of paragraph 6 of the said Schedule applies.

(3) Section 23 of the Finance Act, 1934 (No. 31 of 1934), is hereby repealed as on and from the 1st day of January, 1948.

Exemption from duty of vehicles used for transport of life-saving equipment,

12.—(1) No duty shall be payable under section 13 of the Finance Act, 1920, as amended, in respect of a mechanically propelled vehicle which is used solely for the transport (whether by carriage or traction) of lifeboats and their gear or any equipment for affording assistance towards the preservation of life and property in cases of shipwreck and distress at sea, and a mechanically propelled vehicle which is used for such purpose shall not become liable to a higher rate of duty merely by reason of such user.

(2) Section 10 of the Finance Act, 1930 (No. 20 of 1930), is hereby repealed.

# PART III.

## STAMP DUTIES.

13.—(1) The stamp duties chargeable on conveyances or transfers of lands, tenements and hereditaments under the heading "Conveyance or transfer on sale of any property" in the First Schedule to the Stamp Act, 1891, as amended by subsequent enactments, shall, on and after the 1st day of December, 1947, be at the rate of two pounds ten shillings for every fifty pounds or fractional part of fifty pounds of the amount or value of the consideration in lieu of the rates immediately theretofore chargeable.

Alteration of stamp duties on conveyances and transfers of land.

(2) Subsection (1) of this section shall not apply—

(a) in the case of a conveyance or transfer by a local authority under the provisions of the Housing of the Working Classes Acts, 1890 to 1931, or the Labourers Acts, 1883 to 1941, or any Acts amending or extending those Acts, or of a conveyance or transfer by a society registered under the Industrial and Provident Societies Acts, 1893 to 1936, and made, in accordance with a scheme for the provision of houses for its members, to a member or to such member and the spouse of the member;

(b) in any other case—

(i) where the amount or value of the consideration does not exceed five hundred pounds and the instrument contains a statement certifying that the transaction thereby effected does not form part of a larger transaction or of a series of transactions, in respect of which the amount or value, or the aggregate amount or value, of the consideration exceeds five hundred pounds, or

(ii) where the amount or value of the consideration exceeds five hundred pounds but does not exceed one thousand pounds and the instrument contains a statement certifying that the transaction thereby effected does not form part of a larger transaction or of a series of transactions.

(3) In such case as is mentioned in paragraph (b) (ii) of subsection (2) of this section the duty chargeable shall on and after the 1st day of December, 1947, be as follows:—

Where the amount or value of the consideration for the sale—

	£	£		
	Exceeds 500	and does not exceed 550	...	£7 10s.
	" 550	" " " " 600	...	£10
45	" 600	" " " " 650	...	£15
	" 650	" " " " 700	...	£20
	" 700	" " " " 750	...	£25
	" 750	" " " " 800	...	£30
	" 800	" " " " 850	...	£35
50	" 850	" " " " 900	...	£40
	" 900	" " " " 950	...	£45
	" 950	" " " " 1,000	...	£50

(4) The foregoing provisions of this section shall have effect if, but only if, the instrument contains a statement by the party to whom the property is being conveyed or transferred certifying that the person who becomes entitled to the entire beneficial interest in the property (or, where more than one person becomes entitled to a beneficial interest therein, each of them) is some specified one of the following:—

(a) an Irish citizen,

- (b) a person who is for the time being ordinarily resident in the State and who was ordinarily resident in the State continuously during the three years immediately preceding the 15th day of October, 1947,
- (c) a body corporate incorporated in the State on or before the 15th day of October, 1947, 5
- (d) a body corporate incorporated outside the State which, on or before the 15th day of October, 1947, has filed with the registrar of companies the documents and particulars mentioned in subsection (1) of section 274 of the Companies (Consolidation) Act, 1908, 10
- (e) a person lawfully carrying on a business which comes within the provisions of any paragraph of subsection (1) of section 9 of the Control of Manufactures Act, 1934 (No. 36 of 1934), or 15
- (f) a body corporate incorporated in the State after the 15th day of October, 1947, where the issued shares of each class are, to an extent exceeding one-half (in nominal value) thereof, in the beneficial ownership of persons each of whom is within one of paragraphs (a) to (e) of this subsection. 20

(5) In any case in which, by virtue of subsection (4) of this section, the provisions of subsections (1), (2) and (3) of this section have no effect, the stamp duties chargeable on conveyances or transfers of lands, tenements and hereditaments under the heading "Conveyance or Transfer on sale of any property" in the First Schedule to the Stamp Act, 1891, as amended by subsequent enactments shall, on and after the 1st day of December, 1947, be at the rate (in this section referred to as the higher rate) of twenty-five pounds per cent. of the amount or value of the consideration in lieu of the rates immediately theretofore chargeable. 25 30

(6) (a) Subject to paragraph (b) of this subsection, this section shall apply to any conveyance or transfer of lands, tenements and hereditaments operating as a voluntary disposition *inter vivos*, and reference in this section to the amount or value of any consideration shall be construed in relation to duty chargeable on such conveyance or transfer as a reference to the value of the property. 35

(b) This section shall not apply to a conveyance or transfer of lands, tenements and hereditaments operating as a voluntary disposition *inter vivos* where the person becoming entitled to the entire beneficial interest in the property (or, where more than one person becomes entitled to a beneficial interest therein, each of them) is related to the person or each of the persons immediately theretofore entitled to the entire beneficial interest in the property in one or other of the following ways, that is to say, as a lineal descendant, brother or sister, or lineal descendant of a brother or sister, and the instrument contains a certificate to that effect by the party to whom the property is being conveyed or transferred. 40 45 50

(7) (a) This subsection shall apply to every conveyance or transfer of lands, tenements and hereditaments, whether on sale or operating as a voluntary disposition *inter vivos*, unless the person becoming entitled to the entire beneficial interest in the property, or, where more than one person becomes entitled to a beneficial interest in the property, each of them, is within one of paragraphs (a) to (f) of subsection (4) of this section. 55 60

- 5 (b) If, at the expiration of thirty days after the execution thereof, a conveyance or transfer to which this subsection applies is not stamped or is not stamped at the higher rate, a sum equal to twice the amount of the duty at the higher rate shall thereupon be a debt due to the Minister for Finance for the benefit of the Central Fund by the person to whom the property is thereby conveyed or transferred, or in case there is more than one such person, by such persons jointly and severally, and shall be payable to the Revenue Commissioners and the said sum shall be recoverable at the suit of the Attorney-General in any court of competent jurisdiction.
- 10
- 15 (c) The Revenue Commissioners may, if they think fit, at any time after the first execution of a conveyance or transfer to which this subsection applies, mitigate or remit any sum recoverable under paragraph (b) of this subsection.
- 20 (8) (a) If, before the 1st day of December, 1947, notice in writing is given to the Revenue Commissioners that a contract for the sale of any lands, tenements and hereditaments was completed before the 29th day of October, 1947, and the Revenue Commissioners are satisfied that a conveyance or transfer executed on, or after the 1st day of December, 1947, gives effect to such sale, and does not give effect to a sale in respect of which a contract was completed on or after the 29th day of October, 1947, then, notwithstanding anything in the preceding subsections of this section, the stamp duties chargeable on such conveyance or transfer shall be the same as if this Act had not passed.
- 25
- 30 (b) The Revenue Commissioners may require the person by whom the notice is given to furnish to them within such time as they may prescribe such particulars as they consider necessary.
- 35
- 40 (c) A conveyance or transfer on which duty is charged in accordance with paragraph (a) of this subsection shall be deemed to be duly stamped if, but only if, the Revenue Commissioners have expressed their opinion with reference thereto in accordance with section 12 of the Stamp Act, 1891, and the instrument is stamped with a particular stamp denoting that it is duly stamped.

#### PART IV.

##### GENERAL.

- 45 14.—With a view to providing moneys to meet general charges which will fall upon the Central Fund, the sum of two hundred 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, 1948, and in such manner as the Minister for Finance shall direct.
- 50

Transfer of money from the Road Fund to the Exchequer.

- 15.—All taxes and duties (except the excise duties on mechanically propelled vehicles) imposed by this Act are hereby placed under the care and management of the Revenue Commissioners.

Care and management of taxes and duties.

- 16.—(1) This Act may be cited as the Finance (No. 2) Act, 1947.
- 55 (2) Part I of this Act shall be construed together with the Income Tax Acts.

Short title and construction

(3) 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.

5

## FIRST SCHEDULE.

Section 6.

### SPIRITS (RATES OF ORDINARY CUSTOMS DUTY).

Description of Spirits	Preferential Rates		Full Rates	
	In Cask	In Bottle	In Cask	In Bottle
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
For every gallon computed at proof of:—				
Brandy or rum ... ..	6 17 4	6 18 4	6 19 10	7 0 10
Imitation rum or geneva ...	6 17 5	6 18 5	6 19 11	7 0 11
Unsweetened spirits other than those already enumerated ... ..	6 17 5	6 17 5	6 19 11	6 19 11
For every gallon of perfumed spirits ... ..	10 19 2	11 0 2	11 3 2	11 4 2
For every gallon of liqueurs, cordials, mixtures and other preparations in bottle entered in such manner as to indicate that the strength is not to be tested ... ..	—	9 6 3	—	9 9 7
For every gallon computed at proof of spirits of any description not heretofore mentioned, including naphtha and methylic alcohol purified so as to be potable, and mixtures and preparations containing spirit ... ..	6 17 5	6 18 5	6 19 11	7 0 11

Section 7.

## SECOND SCHEDULE.

### DUTIES ON TOBACCO.

#### PART I.

##### Customs.

	£	s.	d.
Unmanufactured :—			
If Stripped or Stemmed :—			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof .. .. the lb.	1	10	6½
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof .. .. „	1	13	11½
If Unstripped or Unstemmed :—			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof .. .. „	1	10	6
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof .. .. „	1	13	11

	Full	Preferential
	£ s. d.	£ s. d.
Manufactured, viz. :—		
Cigars .. .. the lb.	2 8 8	2 0 6½
Cigarettes .. .. „	2 6 10	1 19 0½
Cavendish or Negrohead .. .. „	2 4 8	1 17 2½
Cavendish or Negrohead Manufactured in Bond .. .. „	1 18 9	1 12 3½
Other Manufactured Tobacco .. .. „	1 18 9	1 12 3½
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof .. .. „	1 16 10	1 10 8½
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof .. .. „	2 4 8	1 17 2½

## PART II.

*Excise.*

	£	s.	d.
Unmanufactured, viz. :—			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof .. .. the lb.	1	9	5
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof .. .. „	1	12	8
Manufactured, viz. :—			
Cavendish or Negrohead Manufactured in Bond .. .. „	1	18	2

Éire.

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AN BILLE AIRGEADAIS (UIMH. 2), 1947.

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BILLE

*dá ngairmtear*

Acht d'éileamh agus do ghearradh dleacht áirithe custam agus ioncain dúiche (maraon le mál), do leasú an dlí bhaineas le custaim agus ioncam dúiche (maraon le mál) agus do dhéanamh tuilleadh forál i dtaobh airgeadais.

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*Rite ag Dáil Éireann, 13ú Samhain, 1947.*

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BAILE ATHA CLIATH:  
FOILLSITHE AG OIFIG AN TSOLATHAIR.

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

Cló-bhuailte ag CAHILL & Co., LTD.

[*Naoi bPingne Glan.*]

Wt. 203—647. 675. 11/47. C.&Co. (5238).

Éire.

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FINANCE (No. 2) BILL, 1947.

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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.

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*Passed by Dáil Éireann, 13th November, 1947.*

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[*Ninepence Net.*]