



AN BILLE AIRGEADAIS (FORALA ILGHNEITHEACHA),
1956.

FINANCE (MISCELLANEOUS PROVISIONS) BILL, 1956.

Mar a leasaíodh i gCoiste.

As amended in Committee.

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AN BILLE AIRGEADAIS (FORALA ILGHNEITHEACHA),
1956.

FINANCE (MISCELLANEOUS PROVISIONS) BILL, 1956.

BILL

entitled

AN ACT TO PROVIDE, IN RELATION TO PROFITS FROM
COAL-MINING AND PROFITS FROM EXPORTS, FOR
TEMPORARY RELIEF FROM TAXATION, TO PROVIDE
FOR THE GRANT OF INDUSTRIAL BUILDING ALLOW-
ANCES, TO AUTHORISE THE CREATION AND ISSUE 10
BY THE MINISTER FOR FINANCE OF PRIZE BONDS
AND TO MAKE FURTHER PROVISIONS IN CONNEC-
TION WITH FINANCE.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:—

PART I.

15

PRELIMINARY AND GENERAL.

Short title and
construction.

1.—(1) This Act may be cited as the Finance (Miscellaneous
Provisions) Act, 1956.

(2) This Act shall, so far as it relates to income tax (including
sur-tax), be read and construed together with the Income Tax Acts 20
and shall, so far as it relates to corporation profits tax, be read
and construed together with Part V of the Finance Act, 1920, as
amended or extended by subsequent enactments.

Appeals.

2.—An appeal to the Special Commissioners shall lie on any
question arising under *Part II*, *Part III* or *Part IV* of this Act 25
(including any opinion of the Revenue Commissioners under
section i of this Act) in like manner as an appeal would lie against
an assessment to income tax, and the provisions of the Income Tax
Acts relating to appeals shall apply and have effect accordingly.

Amendment of
Rule 6 of Rules
applicable to
Cases I and II
of Schedule D
of Income Tax
Act, 1918.

3.—Paragraph (1) of Rule 6 of the Rules applicable to Cases 30
I and II of Schedule D of the Income Tax Act, 1918, is hereby
amended by the addition of the following proviso:

“Provided that where a person is carrying on a trade
which consists of or includes the working of a mine or quarry
or the smelting of ore, the deduction to be allowed under this 35
paragraph in respect of machinery or plant belonging to him
and used in connection with the working of the mine or quarry
or the smelting of the ore shall, if the person so elects, be such
sum as is considered just and reasonable having regard to the
period at the expiration of which the mine or quarry is likely 40
to cease to be worked or the smelting of ore is likely to be dis-
continued and the probable value of the machinery or plant at
the expiration of that period to the person carrying on the
trade.”

PART II.

PROFITS FROM COAL-MINING OPERATIONS—TEMPORARY RELIEF FROM INCOME TAX AND CORPORATION PROFITS TAX.

4.—In this Part of this Act—

Definitions
(Part I I).

- 5 “coal-mining operations” means coal-mining operations (by underground or opencast excavation) within the State, whether before or after the passing of this Act, but only in so far as the production of coal results or has resulted therefrom;
- “commencement day” means such day after the 30th day of
10 September, 1956, as is referred to in *paragraph (b)* of the definition in this section of “new coal-mining operations”;
- “existing coal-mining operations” means coal-mining operations which, at any time during the period of one year ending on the 30th day of September, 1956, have resulted in the production of coal;
- 15 “new coal-mining operations” means coal-mining operations which—
- (a) are not existing coal-mining operations,
 - (b) are begun on a day after the 30th day of September, 1956, and
 - 20 (c) are, in the opinion of the Revenue Commissioners, having regard to all the circumstances (which may include the nature and magnitude of the operations and the place where they are carried on), substantially distinct and separate from, and not merely an extension of, any
 - 25 other coal-mining operations;
- “production” means production in reasonable commercial quantities with a view to the realisation of profits.

- 5.—Relief under this Part of this Act shall be given in respect only of income or profits of a company, incorporated in the State
30 and resident therein for the purposes of income tax, derived from new coal-mining operations or existing coal-mining operations.

General
restriction
on relief.

- 6.—In computing, for the purpose of assessment to income tax, the amount of the profits from any new coal-mining operations—

Computation
of profits from
new coal-mining
operations for
income tax
purposes.

- 35 (a) the new coal-mining operations shall be treated as a separate trade, and
- (b) any corporation profits tax which, by virtue of *section 7* of this Act is not payable, shall be deemed to have been paid.

- 7.—(1) Income tax payable in respect of income, computed in
40 accordance with the Income Tax Acts, from new coal-mining operations shall, as respects the year of assessment in which the commencement day occurs and succeeding years of assessment, be reduced by fifty per cent., subject to the proviso that income tax so payable shall not be so reduced for any year of assessment beginning
45 on or after the 6th day of April, 1967.

Relief—new
coal-mining
operations.

- (2) (a) Corporation profits tax referable to profits from new coal-mining operations for accounting periods or parts of accounting periods within the period from the commencement day to the 30th day of September, 1966, shall be reduced by fifty per cent.
- 50 (b) The Revenue Commissioners may make such apportionments as they consider necessary for the purposes of this subsection.

8.—(1) For each relevant year of assessment, income tax payable in respect of income, computed in accordance with the Income Tax Acts, from existing coal-mining operations, in so far as such income is referable to the income tax excess, shall be reduced by fifty per cent.

5

(2) (a) For each of the accounting periods or parts of accounting periods within the period from the 1st day of October, 1956, to the 30th day of September, 1966, corporation profits tax chargeable in respect of profits from existing coal-mining operations, in so far as such profits are referable to the corporation profits tax excess, shall be reduced by fifty per cent.

10

(b) The Revenue Commissioners may make such apportionments as they consider necessary for the purposes of this subsection.

15

(c) In computing, for the purpose of assessment to income tax, the amount of the profits from existing coal-mining operations, any corporation profits tax which, by virtue of this subsection is not payable, shall be deemed to have been paid.

20

(3) (a) In this section—

“basis period” means the period on the profits or gains of which income tax in respect of the existing coal-mining operations is finally computed under Case I of Schedule D for the relevant year of assessment;

25

“corporation profits tax excess” means the excess of the volume of output of coal resulting from the existing coal-mining operations for an accounting period or part of an accounting period to which *paragraph (a) of subsection (2)* of this section refers over the standard output of coal;

30

“income tax excess” means the excess of the volume of output of coal resulting from the existing coal-mining operations in the basis period for a relevant year of assessment over the standard output of coal;

35

“relevant year of assessment” means each of the ten consecutive years of assessment of which the first is such one of the three years of assessment commencing on the 6th day of April, 1957, the 6th day of April, 1958, and the 6th day of April, 1959, respectively, as the company in question elects or, in default of election, the year commencing on the 6th day of April, 1959, subject to the proviso that the year of assessment commencing on the 6th day of April, 1957, shall not be a relevant year of assessment if the basis period in relation thereto commences on a day prior to the 1st day of October, 1955;

40

45

“standard output of coal” means the volume of output of coal from the existing coal-mining operations in the twelve months ending on the 30th day of September, 1956.

50

(b) Where, for the purpose of ascertaining the income tax excess or the corporation profits tax excess, it is necessary to compare, with the standard output of coal, the volume of output of coal in a period of less than twelve months, the standard output of coal shall, for the purpose of the comparison, be deemed to be such part thereof as bears to the whole the same proportion as that period bears to twelve months.

55

9.—(1) Where, under Rule 20 of the General Rules, a company **Dividends, etc.** is entitled to deduct income tax from any dividend, tax shall not in any case be deducted at a rate exceeding the rate of the income tax as reduced by any relief from that tax given under this Part 5 of this Act, and the provisions of section 5 of the Finance Act, 1940 (No. 14 of 1940), shall apply accordingly, with any necessary modifications.

(2) The rate of income tax at which any repayment of income tax for any year of assessment falls to be made shall be subject 10 to such adjustments as may be proper in cases in which relief is given under or by virtue of this Part of this Act.

(3) No relief from income tax shall be granted under this Part of this Act in respect of any income the income tax on which a company is, otherwise than under Rule 20 of the General Rules, 15 entitled to charge against any other person or to deduct, retain or satisfy out of any payment to any other person.

(4) Where, by virtue of *subsection (1)* of this section, income tax is deducted from a dividend at a reduced rate, the amount to be included in respect of the dividend in any return for the 20 purpose of sur-tax shall be an amount which bears the same proportion to the amount of the dividend as the rate of income tax deducted therefrom bears to the rate which would have been authorised to be deducted if this section had not been enacted.

PART III.

25 PROFITS FROM EXPORTS—TEMPORARY RELIEF FROM INCOME TAX AND CORPORATION PROFITS TAX.

10.—In this Part of this Act—

Definitions
(Part III).

“accounting period” means an accounting period or part of an accounting period of a company within the period from the 1st day 30 of October, 1956, to the 30th day of September, 1961;

“basis period” means the period on the profits or gains of which income tax in respect of a company’s trade is finally computed under Case I of Schedule D for the year of claim;

“company” means a body corporate which in the course of its 35 trade exports goods out of the State;

“goods” means goods manufactured within the State by the person who exports them;

“year of claim” means each of five consecutive years of assessment of which the first is such one of the three years of assessment commencing on the 6th day of April, 1957, the 6th day of April, 1958, 40 and the 6th day of April, 1959, respectively, as the company in question elects or, in default of election, the year commencing on the 6th day of April, 1959, subject to the proviso that the year of assessment commencing on the 6th day of April, 1957, shall not 45 be a relevant year of assessment if the basis period in relation thereto commenced on a day prior to the 1st day of October, 1955.

11.—The standard period in relation to a company’s trade shall, for the purposes of this Part of this Act, be the period of one year ending on the 30th day of September, 1956, and that standard 50 period shall be applicable in relation to the trade whether or not, during the whole or part of that standard period, the trade was carried on by a person other than the company by which it is carried on in the year of claim or the accounting period (as the case may be) or separate parts of the trade were carried on by 55 different persons, but that standard period shall not be applicable where the trade was not in existence before the end of that standard period.

12.—(1) Where a company claims and proves as respects any year of claim—

- (a) that, during the standard period in relation to the trade, goods were, in the course of the trade, exported out of the State, 5
- (b) that, during the basis period, goods were, in the course of the trade, exported out of the State,
- (c) that the total amount receivable from the sale of the last-mentioned goods was in excess of the total amount receivable from the sale of the goods exported during the standard period, and 10
- (d) that the whole or a part of the profit attributable to the said excess has not been distributed by way of dividend or otherwise, but has been used in the development of the company's business in the State, 15

income tax payable by the company for the year of claim, so far as it is referable to the said whole of the profit so attributable or the said part of that profit (as the case may be), shall be reduced by fifty per cent.

(2) Where a company claims and proves as respects any year of claim— 20

- (a) that, during the standard period in relation to the trade, no goods were, in the course of the trade, exported out of the State or that the standard period is not applicable, 25
- (b) that, during the basis period, goods were, in the course of the trade, exported out of the State, and
- (c) that the whole or a part of the profit on the sale of the goods so exported has not been distributed by way of dividend or otherwise, but has been used in the development of the company's business in the State, 30

income tax payable by the company for the year of claim, so far as it is referable to the said whole of the profit on the sale of the goods so exported or the said part of that profit (as the case may be), shall be reduced by fifty per cent. 35

13.—(1) Where a company claims and proves as respects an accounting period—

- (a) that, during the standard period in relation to the trade, goods were, in the course of the trade, exported out of the State, 40
- (b) that, during the accounting period, goods were, in the course of the trade, exported out of the State,
- (c) that the total amount receivable from the sale of the last-mentioned goods was in excess of the total amount (in this section referred to as the standard amount) receivable from the sale of the goods exported during the standard period, and 45
- (d) that the whole or a part of the profit attributable to the said excess has not been distributed by way of dividend or otherwise, but has been used in the development of the company's business in the State, 50

corporation profits tax payable by the company for the accounting period, so far as it is referable to the said whole of the profit so attributable or the said part of that profit (as the case may be), shall be reduced by fifty per cent. 55

(2) Where a company claims and proves as respects an accounting period—

5 (a) that, during the standard period in relation to the trade, no goods were, in the course of the trade, exported out of the State or that the standard period is not applicable,

(b) that, during the accounting period, goods were, in the course of the trade, exported out of the State, and

10 (c) that the whole or a part of the profit on the sale of the goods so exported has not been distributed by way of dividend or otherwise, but has been used in the development of the company's business in the State,

15 corporation profits tax payable by the company for the accounting period, so far as it is referable to the said whole of the profit on the sale of the goods so exported or the said part of that profit (as the case may be), shall be reduced by fifty per cent.

(3) The Revenue Commissioners may make such apportionments as they consider necessary for the purposes of *subsections* (1) and (2) of this section.

20 (4) Where, for the purposes of *subsection* (1) of this section, it is necessary to compare, with the standard amount, the total amount receivable from the sale of goods exported during an accounting period of less than twelve months, the standard amount shall, for the purpose of the comparison, be deemed to be such part
25 thereof as bears to the whole the same proportion as the accounting period bears to twelve months.

(5) Where, on or after the 1st day of October, 1955, any change takes place whereby a part of a trade becomes transferred to any person, the standard amount shall, as respects any accounting
30 period in which, or prior to which, the change occurs, be apportioned for the purposes of *subsection* (1) of this section, and every such apportionment shall be made in such manner as the Revenue Commissioners consider just, having regard to all the circumstances.

(6) In computing, for the purpose of assessment to income tax,
35 the amount of the profits or gains from a company's trade, any corporation profits tax which, by virtue of this section, is not payable shall be deemed to have been paid.

14.—(1) For the purposes of *subsection* (1) of *section 12* of this Act, where, in a year of claim, there is a succession to a trade, the
40 total amount receivable from the sale of the goods exported during the standard period shall be apportioned between the predecessor and the successor in proportion to the lengths of the respective periods in the year of claim during which they carried on the trade.

Changes of
proprietorship,
etc.

(2) Where, in the year of claim, the trade is permanently dis-
45 continued, the total amount receivable from the sale of the goods exported during the standard period shall, for the purposes of *subsection* (1) of *section 12* of this Act, be deemed to be such part thereof as bears to the whole the same proportion as the period in
50 the year of claim during which the trade was carried on bears to twelve months.

(3) Where, on or after the 1st day of October, 1955, any change takes place whereby a part of a trade becomes transferred to any person, the total amount receivable from the sale of the goods
55 exported during the standard period shall, as respects any year of claim in which, or prior to which, the change occurs, be apportioned for the purposes of *subsection* (1) of *section 12* of this Act, and every such apportionment shall be made in such manner as the Revenue Commissioners consider just, having regard to all the circumstances.

15.—A reduction shall not be made under this Part of this Act—

- (a) in respect of income tax which a company is entitled to charge against any other person or to deduct, retain or satisfy out of any payment to any other person, or
- (b) in respect of income tax or corporation profits tax payable 5 on profits from any mining operations.

PART IV.

INDUSTRIAL BUILDING ALLOWANCES.

Industrial building allowances.

16.—(1) Where, on or after the 30th day of September, 1956, a person incurs capital expenditure on the construction of a building or structure which is to be an industrial building or structure occupied for the purposes of a trade carried on by him, there shall be made to him, for the year of assessment in the basis period for which the expenditure is incurred, an allowance (in this Part of this Act referred to as an industrial building allowance) equal to 15 one-tenth of the expenditure, and such allowance shall be made as a deduction in charging the profits or gains of the trade.

(2) Notwithstanding any other provision of this section, no industrial building allowance shall be made in respect of any expenditure on a building or structure if the building or structure, when it comes to be used, is not an industrial building or structure, and where an industrial building allowance has been granted in respect of any expenditure on any such building or structure, any necessary additional assessments may be made to give effect to this subsection. 25

(3) For the purposes of this section—

- (a) any expenditure incurred on or after the 30th day of September, 1956, for the purposes of a trade by a person about to carry it on shall be treated as if it had been incurred by that person on the first day on which he 30 does carry it on,
- (b) capital expenditure shall not include any expenditure which is allowed to be deducted in computing, for the purposes of income tax, the profits or gains of a trade carried on by the person incurring the expenditure, and 35
- (c) expenditure shall not be regarded as having been incurred by a person in so far as it has been or is to be met directly or indirectly by the State, by any board established by statute or by any public or local authority. 40

(4) For the purposes of this Part of this Act, the day on which any expenditure is incurred shall be taken to be the day when the sum in question becomes payable.

(5) Where full effect cannot be given to a deduction under this section in any year owing to there being no profits or gains chargeable for that year, or owing to the profits or gains chargeable being less than the deduction, the deduction or part of the deduction to which effect has not been given, as the case may be, shall, for the purpose of making the assessment for the following year, be added to the amount of the deduction in respect of industrial building 50 allowance for that year, and deemed to be part of that deduction, or, if there is no such deduction for that year, be deemed to be the deduction for that year, and so on for succeeding years.

(6) Any claim by a person for an allowance under this section in charging the profits or gains of his trade shall be included in the annual statement required to be delivered under the Income Tax Acts of the profits or gains thereof and shall be accompanied by a certificate signed by the claimant, which shall be deemed to form part of the claim, stating that the expenditure was incurred on the construction of an industrial building or structure and giving such particulars as show that the allowance falls to be made.

10 **17.—(1)** In this Part of this Act, “industrial building or structure” means a building or structure in use—

Meaning of
“industrial
building or
structure”.

(a) for the purposes of a trade carried on in a mill, factory or other similar premises, or

(b) for the purposes of the trade of hotel-keeping.

15 (2) *Subsection (1)* of this section shall apply in relation to a part of a trade as it applies in relation to a trade, but where part only of a trade complies with the conditions set out in that subsection, a building or structure shall not, by virtue of this subsection, be an industrial building or structure unless it is in use for the purposes of that part of that trade.

20 (3) (a) Notwithstanding anything in *subsection (1)* or *subsection (2)* of this section, but subject to *subsection (4)* of this section, in this Part of this Act “industrial building or structure” does not include any building or structure in use as, or as part of, a dwelling-house,
25 retail shop, showroom or office or for any purpose ancillary to the purposes of a dwelling-house, retail shop, showroom or office.

(b) In this subsection “retail shop” includes any premises of a similar character where retail trade or business
30 (including repair work) is carried on.

(4) Where part of the whole of a building or structure is, and part thereof is not, an industrial building or structure, and the capital expenditure which has been incurred on the construction of the second-mentioned part is not more than one-tenth of the
35 total capital expenditure which has been incurred on the construction of the whole building or structure, the whole building or structure and every part thereof shall be treated as an industrial building or structure.

(5) Any reference in this Part of this Act to a building or
40 structure shall be construed as including a reference to a part of a building or structure except where the reference is comprised in a reference to the whole of a building or structure.

18.—(1) In this Part of this Act, “basis period” has the meaning assigned to it by the following provisions of this section.

Meaning of
“basis period”.

45 (2) In the case of a person to whom an allowance falls to be made under this Part of this Act, his basis period for any year of assessment shall be the period on the profits or gains of which income tax for that year falls to be finally computed under Case I of Schedule D of the Income Tax Act, 1918, in respect of the trade
50 in question or, where, by virtue of any Act, the profits or gains of any other period are to be taken to be the profits or gains of the said period, that other period:

Provided that, in the case of any trade—

55 (a) where two basis periods overlap, the period common to both shall be deemed for the purposes of this subsection to fall in the first basis period only;

- (b) where there is an interval between the end of the basis period for one year of assessment and the basis period for the next year of assessment, then, unless the second-mentioned year of assessment is the year of the permanent discontinuance of the trade, the interval shall be deemed to be part of the second basis period; and
- (c) where there is an interval between the end of the basis period for the year of assessment preceding that in which the trade is permanently discontinued and the basis period for the year in which it is permanently discontinued, the interval shall be deemed to form part of the first basis period.
- (3) (a) Any reference in the proviso to subsection (2) of this section to the permanent discontinuance of a trade shall be construed as including a reference to the occurring of any event which, under any of the provisions of the Income Tax Acts, is to be treated as equivalent to the permanent discontinuance of a trade.
- (b) Any reference in the said proviso to the overlapping of two periods shall be construed as including a reference to the coincidence of two periods or to the inclusion of one period in another, and references to the period common to both of two periods shall be construed accordingly.

Interpretation of reference to expenditure on construction of building or structure.

19.—A reference in this Part of this Act to expenditure incurred on the construction of a building or structure does not include—

- (a) any expenditure incurred on the acquisition of, or of rights in or over, any land, or
- (b) any expenditure incurred on preparing, cutting, tunnelling or levelling any land,

but paragraph (b) of this section shall not apply to expenditure on work done on the land to be covered by a building or structure for the purposes of preparing the land to receive the foundations of the building or structure, being work which may be expected to be valueless when the building or structure is demolished and not being work which consists of cutting or tunnelling.

Industrial building allowances in relation to corporation profits tax.

20.—Where this Part of this Act provides for an industrial building allowance to be made to a company for the purposes of income tax, in respect of any expenditure, the amount of the allowance shall be deducted in computing the profits of that company for the purposes of corporation profits tax for the accounting period in which the expenditure is incurred.

PART V.

PRIZE BONDS.

The Minister.

21.—In this Part of this Act “the Minister” means the Minister for Finance.

Prize Bonds.

22.—(1) The Minister, for the purpose of any borrowing which he is authorised by or under any Act to effect, may create and issue non-interest-bearing securities which shall be subject to such conditions as to repayment, redemption or otherwise as he thinks fit and in relation to which chance may be used to select particular securities for prizes, and such securities shall be known and are referred to in this Part of this Act as prize bonds.

170811 (2) The principal of prize bonds, the prizes in respect of them and the expenses incurred in connection with their issue shall be charged on the Central Fund or the growing produce thereof.

5 (3) Any moneys raised by prize bonds shall be placed to the credit of the account of the Exchequer and shall form part of the Central Fund and be available in any manner in which such Fund is available.

(4) Any expenses incurred in connection with the management of prize bonds shall be defrayed out of moneys provided by the
10 Oireachtas.

(5) Nothing contained in the Gaming and Lotteries Act, 1956 (No. 2 of 1956), shall apply in relation to prize bonds.

23.—(1) The Minister may make regulations governing prize Regulations.
bonds and any such regulations may, in particular, make provision
15 with respect to all or any of the following matters :

- (a) persons who may purchase prize bonds,
- (b) payments in cases in which the holder of prize bonds is a person under any legal disability or is a deceased person,
- (c) the receipts which are to be a good discharge for payments,
- 20 (d) the settlement of disputes,
- (e) the application of any of the provisions of the Bills of Exchange Acts, 1882 to 1917, to warrants or other instruments by which payments are effected.

(2) Section 10 of the Savings Banks Act, 1887, as varied by the
25 Registration of Births, Deaths and Marriages (Alteration of Fees) Regulations, 1953 (S. I. No. 214 of 1953) (which section as so varied relates to the price of certificates of birth, death or marriage) shall apply for the purposes of regulations under this section as it applies for the purposes of the Acts relating to the Post Office
30 Savings Bank, and for the purposes of such regulations that section shall have effect as if the holder of prize bonds or any person having an interest in prize bonds were a depositor in the Post Office Savings Bank.

24.—Stamp duty shall not be chargeable in respect of—

Exemptions
from stamp duty.

- 35 (a) any warrant, cheque or other instrument by which payment is effected, being a warrant, cheque or other instrument for payment of a sum repayable, or any other sum payable by or on behalf of the Minister, in respect of prize bonds,
- 40 (b) any receipt for any such sum or for any sum paid in respect of the purchase of prize bonds,
- (c) any power of attorney or other document which relates solely to the payment or receipt of any such sum as is mentioned in *paragraph (a)* of this section, or
- 45 (d) any award made where a dispute relating to prize bonds is determined pursuant to regulations under *section 23* of this Act.

BILLE

(mar a leasaíodh i gCoiste)

dá ngairmtear

Acht do dhéanamh socruithe, maidir le brabúis as mianadóireacht ghuail agus le brabúis as onnmhaire, chun faoiseamh sealadach a thabhairt ó chánachas, do dhéanamh socruithe chun liúntais foirgníochta tionseail a dheonadh, dá údarú don Aire Airgeadais duais-bhannaí a bhunú agus d'eisiúint agus do dhéanamh tuilleadh socruithe i dtaobh airgeadais.

An tAire Airgeadais a thug isteach.

*Do hordaíodh ag Dáil Éireann, a chlóbhualadh,
5 Nollaig, 1956.*

BAILE ATHA CLIATH:
ARNA FHOILSIÚ AG OIFIG AN tSOLATHAIR.

Le ceannach díreach ón Oifig Díolta Foilseachan Rialtais, An Stuara, Árd Oifig an Phoist, Baile Átha Cliath, nó trí aon díoltóir leabhar.

Cló bhualte ag CAHILL & Co., LTD.

[*Luach : Scilling Glan.*]

Wt. 13246/G/12.—625. 12/56. C.&Co. (4220). G.16.

BILL

(as amended in Committee)

entitled

An Act to provide, in relation to profits from coal-mining and profits from exports, for temporary relief from taxation, to provide for the grant of industrial building allowances, to authorise the creation and issue by the Minister for Finance of prize bonds and to make further provisions in connection with finance.

Introduced by the Minister for Finance.

*Ordered by Dáil Éireann to be printed,
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