



**AN BILLE AIRGEADAIS, 1960.**  
**FINANCE BILL, 1960.**

*Mar a leasáíodh i gCoiste.*  
*As amended in Committee.*

**ARRANGEMENT OF SECTIONS**

**PART I.**

**INCOME TAX.**

**Section.**

1. Income tax and sur-tax for the year 1960-61.
2. Increase of deductions in respect of children.
3. Amendment of section 14 of Finance Act, 1929, and section 2 of Finance Act, 1945.
4. Carrying back of losses in certain cases.
5. Amendment of section 7 of Finance Act, 1932.
6. Amendment of section 3 of Finance Act, 1956.
7. Exemption—authority controlling harbour within the State.
8. Dividend from outside the State to individual formerly resident there.
9. Power to obtain information as to fees, commissions, etc.

**PART II.**

**CUSTOMS AND EXCISE.**

10. Entertainments duty—exemption.
11. Entertainments duty—rural areas.
12. Entertainments duty—repayments in relation to cinematographic entertainments.
13. Entertainments duty—amendment of section 17 of Finance Act, 1958.
14. Entertainments duty—ball or dance.
15. Table waters.
16. Tobacco dealers' licences.
17. Liquor licences, etc.
18. Hydrocarbon oils.
19. Tobacco.
20. Amendment of section 21 of Finance Act, 1935.
21. Mechanically propelled vehicles—amendment of certain Acts.
22. Confirmation of Orders.

**PART III.**

**DEATH DUTIES.**

23. Alteration of rates of estate duty.
24. Provisions consequential on alteration of rates of estate duty.
25. Amendment of section 21 of Finance Act, 1956.

[No. 19*a* of 1960.]

PART IV.

AMENDMENT OF FINANCE (MISCELLANEOUS PROVISIONS)  
ACT, 1956.

Section.

26. Interpretation (*Part IV*).
27. Amendment of "goods" in Part III of the Act.
28. Extension of periods for relief under Part III of the Act.
29. Additional years of claim and accounting periods for Part III of the Act.
30. Transactions between associated persons and company succeeding to trade of another company.
31. Production of documents and records.
32. Extension of Part II of the Act.
33. Amendment of Part IV of the Act.

PART V.

STAMP DUTIES.

34. Exemption from stamp duty on certain bills of exchange.
35. Termination of stamp duty on passports.
36. Use of adhesive stamps on certain copies and extracts.

PART VI.

MISCELLANEOUS AND GENERAL.

37. Capital Services Redemption Account.
38. Relief from certain duties.
39. Amendment of section 11 of the Finance (Profits of Certain Mines) (Temporary Relief from Taxation) Act, 1956.
40. Amendment of Part V of Finance Act, 1959.
41. Repeals.
42. Care and management of taxes and duties.
43. Short title, construction and commencement.

FIRST SCHEDULE.

DUTIES ON TOBACCO.

SECOND SCHEDULE.

SCALE OF RATES OF ESTATE DUTY.

THIRD SCHEDULE.

ENACTMENTS REPEALED.



AN BILLE AIRGEADAIS, 1960.  
FINANCE BILL, 1960.

**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  
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, 1960, at the rate of seven shillings in the  
pound. Income tax and  
sur-tax for the  
year 1960-61.

(2) Sur-tax for the year beginning on the 6th day of April, 1960,  
shall be charged in respect of the income of any individual the  
total of which from all sources exceeds two thousand pounds and  
20 shall be so charged at the same rates as those at which it is charged  
for the year beginning on the 6th day of April, 1959.

(3) Subject to the provisions of the Finance (No. 2) Act, 1959, 1959, No. 42.  
and of this Act, the several statutory and other provisions which  
were in force on the 5th day of April, 1960, in relation to income  
25 tax and sur-tax and any such provisions which came into operation  
on the 6th day of April, 1960, in relation thereto, other than such  
provisions as by their terms relate only to income tax and sur-tax  
to be charged for the year beginning on the 6th day of April, 1959,  
shall have effect in relation to the income tax and sur-tax to be  
30 charged as aforesaid for the year beginning on the 6th day of  
April, 1960.

2.—(1) Subsection (1) of section 21 of the Finance Act, 1920, Increase of  
deductions in  
respect of  
children.  
is hereby amended by the substitution of "a deduction of one  
hundred and twenty pounds" for "a deduction of one hundred  
35 pounds" (inserted by section 2 of the Finance Act, 1955). 1920, c. 18.  
1955, No. 13.

(2) Section 4 of the Finance Act, 1944, is hereby amended by 1944, No. 18.  
the substitution in subsection (1) of "the Social Welfare (Child-  
ren's Allowances) Acts, 1944 to 1957, or those Acts and any  
subsequent Act together with which those Acts may be cited"

Amendment of section 14 of Finance Act, 1929, and section 2 of Finance Act, 1945. 1929, No. 32.

3.—(1) In relation to losses to which this section applies—

(a) section 14 of the Finance Act, 1929, is hereby amended by the substitution of "any subsequent year of assessment" for "the six following years of assessment" in subsection (1) and by the deletion of "for any year within the said six following years" and "such" in subsection (3); and 5

1945, No. 20.

(b) section 2 of the Finance Act, 1945, is hereby amended by the substitution of "any subsequent year of assessment" for "the six following years of assessment" in subsection (1) and the deletion of "for any year within the said six following years" and "such" in subsection (3). 10 15

(2) This section applies to losses sustained after the beginning of the year 1960-61 and to so much of any loss sustained before the beginning of that year as could, apart from this section, be carried forward to that year.

Carrying back of losses in certain cases.

4.—(1) Where a trade, profession or vocation is permanently discontinued, and any person carrying it on, either solely or in partnership, immediately before the time of the discontinuance, has sustained therein a loss to which this section applies (hereafter in this section referred to as a terminal loss), then, subject to the provisions of this section, he may claim that the amount of the terminal loss shall, as far as may be, be deducted from or set-off against the amount of profits or gains on which he has been charged to income tax under Schedule D in respect of the trade, profession or vocation for the three years of assessment last preceding that in which the discontinuance occurs, and there shall be made all such amendments of assessments or repayments of tax as may be necessary to give effect to the claim : 20 25 30

Provided that relief shall not be given in respect of the same matter both under this section and under some other provision of the Income Tax Acts. 35

(2) Any relief under this section shall be given as far as possible from the assessment for a later rather than an earlier year.

(3) The question whether a person has sustained any, and if so what, terminal loss in a trade, profession or vocation shall for the purposes of this section be determined by taking the amounts, if any, of the following (in so far as they have not been otherwise taken into account so as to reduce or relieve any charge to tax), that is to say : 40

(a) the loss sustained by him in the trade, profession or vocation in the year of assessment in which it is permanently discontinued ; 45

(b) the relevant capital allowances for that year of assessment ;

(c) the loss sustained by him in the trade, profession or vocation in the part of the preceding year of assessment beginning twelve months before the date of the discontinuance ; 50

(d) the same fraction of the relevant capital allowances for that preceding year of assessment as the part beginning as aforesaid is of a year.

(4) In the last foregoing subsection "the relevant capital allowances" means, in relation to any year of assessment, the capital 55

allowances falling to be made in charging the profits or gains of the trade, profession or vocation for that year excluding amounts carried forward from an earlier year, and, for the purposes of paragraphs (a) and (c) of that subsection, the amount of a loss shall be computed in like manner as profits or gains are computed under the provisions of the Income Tax Acts applicable to Cases I and II of Schedule D.

(5) Subject to subsection (7) of this section, the amount of the profits or gains on which a person has been charged to income tax for any year of assessment in respect of the profits or gains of a trade, profession or vocation shall, for the purposes of relief under this section from the assessment for that year, be taken to be the full amount of the profits or gains on which he was assessable for that year reduced by—

(a) a sum equal to the total amount of the deductions, if any, in respect of capital allowances made in charging the profits or gains, and

(b) a sum equal to the total amount of the deductions, if any, in respect of payments made or losses sustained, which fell to be made from the profits or gains in computing for income tax purposes the person's total income for the year, or would have fallen to be so made if the person were an individual, and

(c) in the case of a body of persons, a sum equal to so much of the profits or gains as was applied in payment of dividends:

Provided that where any deduction such as is mentioned in paragraph (b) may be treated in whole or in part either as having been made from the profits or gains or as having been made from other income, the deduction shall, as far as may be, be treated for the purposes of this subsection as made from the other income.

(6) Where, under paragraph (b) of subsection (5) of this section, the amount of the profits or gains on which a person was assessable for any year is reduced by reference to a payment made by him, a like reduction shall be made in the amount of the terminal loss for which relief may be given under this section for earlier years unless the payment was made wholly and exclusively for the purposes of the trade, profession or vocation.

(7) Where a person claiming relief under this section on a discontinuance has, since the beginning of the third year of assessment preceding that in which the discontinuance occurs, carried on the trade, profession or vocation in partnership,—

(a) the full amount of the profits or gains on which he was assessable for any year, or part of a year, for which the partnership was assessed in respect of the trade, profession or vocation, shall, for the purposes of subsection (5) of this section, be taken to be the amount of his share, computed in accordance with the Income Tax Acts, of the profits or gains on which the partnership has been charged to tax and the amount of the profits or gains on which the partnership has been so charged shall, for this purpose, be computed as it would be computed under the said subsection (5) if that subsection applied to a partnership as it applies to a person, and

(b) if he was carrying on the trade, profession or vocation in partnership immediately before the discontinuance, the amounts to be included in his terminal loss by virtue of paragraph (b) or (d) of subsection (3) of this section shall be such part only of the amounts therein mentioned (in so far as they have not been otherwise taken into account so as to reduce or relieve any charge to tax)

as would fall to his share on a division made according to the shares in which the partners were then entitled to the profits of the trade, profession or vocation.

(8) For all the purposes of this section a trade, profession or vocation shall be treated as permanently discontinued and a new trade, profession or vocation set up or commenced, when it is so treated for the purposes of Rule 11 of the Rules applicable to Cases I and II of Schedule D, but—

(a) a person who continues to be engaged in carrying it on immediately after such a discontinuance shall not be entitled to relief in respect of any terminal loss on that discontinuance, and

(b) on any discontinuance, a person not continuing to be so engaged may be given relief in respect of a terminal loss against profits or gains on which he was charged in respect of the same trade, profession or vocation for a period before a previous discontinuance, if he has been continuously engaged in carrying it on between the two discontinuances, and, in his case, if the previous discontinuance occurred within twelve months before the other, it shall be disregarded for the purposes of subsection (3) of this section.

(9) In this section "capital allowances" means allowances, other than allowances falling to be made in computing profits or gains, under Rule 6 of the Rules applicable to Cases I and II of Schedule D, section 5 or section 6 of the Finance Act, 1946, Part V of the Finance Act, 1956, Part IV of the Finance (Miscellaneous Provisions) Act, 1956, Part V of the Finance Act, 1957, or Part V or section 74 of the Finance Act, 1959.

1946, No. 15.  
1956, No. 22.  
1956, No. 47.  
1957, No. 20.  
1959, No. 18.

(10) Any claim under subsection (1) of this section shall be made to and determined by the inspector of taxes, but any person aggrieved by any decision of the inspector of taxes on any such claim may, on giving notice in writing to the said inspector within twenty-one days after the notification to him of the decision, appeal to the Special Commissioners.

(11) The Special Commissioners shall hear and determine an appeal to them under subsection (10) of this section as if it were an appeal against an assessment to income tax, and the provisions of the Income Tax Acts relating to the rehearing of an appeal and the statement of a case for the opinion of the High Court on a point of law shall, with the necessary modifications, apply accordingly.

(12) This section shall apply where a trade, profession or vocation is permanently discontinued in the year 1960-61 or in any subsequent year of assessment.

Amendment of section 7 of Finance Act, 1932.  
1957, No. 20.  
1932, No. 20.

5.—(1) The subsection set out in paragraph (a) of subsection (1) of section 4 of the Finance Act, 1957, is hereby amended, with effect as from the commencement of section 7 of the Finance Act, 1932, by the insertion of "whether before or" before "after the passing of this Act".

(2) Where a certificate is given by virtue of this section in respect of any stocks, shares or securities, relief or repayment under subsection (1) of section 7 of the Finance Act, 1932, shall, nevertheless, not be granted in respect of any dividend or interest on the stocks, shares or securities which was payable before the date of the certificate.

Amendment of section 3 of Finance Act, 1956.  
1956, No. 22.

6.—Section 3 of the Finance Act, 1956, is hereby amended by the substitution of the following subsection for subsection (2) :

"(2) For the purposes of subsection (1) of this section the

question whether or how far the said sums exceed twenty-five pounds shall, where by virtue of section 8 of the Finance Act, 1958, a woman's income is deemed to be her husband's, be determined separately as regards the part of his income which is his by virtue of that section and the part which is his apart from that section." 1958, No. 25.

5

7.—Exemption shall be granted from tax under Schedule D in respect of so much of the profits or gains of an authority controlling a harbour situate within the State as arise from the provision in that harbour of such facilities and accommodation for vessels, goods and passengers as are ordinarily provided by authorities controlling harbours, situate within the State, in those harbours. Exemption— authority controlling harbour within the State.

8.—(1) Where an individual beneficially entitled to income arising outside the State was chargeable to tax in respect of that income for the year 1959-60 under Case III of Schedule D ; the income was a dividend paid by a company whose business was managed and controlled outside the State ; the individual, or the individual and his wife, or the individual and her husband, as the case may be, was or were either the beneficial owner of, or able either directly or through the medium of other companies or by any other indirect means, to control, more than 20 per cent. of the issued share capital of the company ; and the Revenue Commissioners are satisfied that the income or a part thereof, had the income or part been derived from a company whose business was managed and controlled in the State, would, in relation to income tax (including sur-tax), be treated as not being income, then, the income or part, as the case may be, shall be disregarded for all the purposes of the Income Tax Acts. Dividend from outside the State to individual formerly resident there.

(2) This section applies to an individual who is resident in the State and not resident elsewhere but who, before he came to reside in the State, was resident outside it for a continuous period of not less than ten years or for a number of discontinuous periods amounting in the aggregate to not less than ten years.

9.—(1) Every person carrying on a trade or business shall, if required to do so by notice from an inspector of taxes, make and deliver to the inspector a return of all payments of any kind specified in the notice made during a period so specified, being— Power to obtain information as to fees, commissions, etc.

(a) payments made in the course of the trade or business, or of such part of the trade or business as may be specified in the notice, for services rendered by persons ordinarily resident in the State and not employed in the trade or business, or

(b) payments for services rendered in connection with the formation, acquisition, development or disposal of the trade or business, or any part of it, by persons ordinarily resident in the State and not employed in the trade or business, or

(c) periodical or lump sum payments made in respect of any copyright.

(2) Every body of persons carrying on any activity which does not constitute a trade or business shall, if required to do so by notice from an inspector of taxes, make and deliver to the inspector

a return of all payments of a kind specified in the notice made during a period so specified, being—

(a) payments made in the course of carrying on the activity, or such part of the activity as may be specified in the notice, for services rendered by persons ordinarily 5 resident in the State and not employed by the said body of persons, or

(b) periodical or lump sum payments made in respect of any copyright.

(3) A return required under either of the foregoing subsections 10 shall, if the trade or business or other activity is carried on by an unincorporated body of persons, be made and delivered by the person who is or performs the duties of secretary of the body, and the notice shall be framed accordingly.

(4) A return under the foregoing provisions of this section 15 shall give the name of the person to whom each payment was made, the amount of the payment and such other particulars (including particulars as to the services or rights in respect of which the payment was made, the period over which any services were rendered and any business name and any business or home 20 address of the person to whom payment was made) as may be specified in the notice.

(5) No person shall be required under the foregoing provisions of this section to include in a return—

(a) particulars of any payment from which income tax is 25 deductible, or

(b) particulars of payments made to any one person where the total of the payments to that person which would otherwise fall to be included in the return does not exceed fifteen pounds. 30

(6) A person who fails to deliver, within the period limited in any notice served on him under this section, a true and correct return which he is required by the notice to deliver shall be liable to a penalty of twenty pounds, together with, in the case of a continuing non-compliance, a penalty of the like amount 35 for every day on which the non-compliance is continued.

(7) All penalties under this section may, without prejudice to any other method of recovery, be proceeded for and recovered summarily in the same manner as in summary proceedings for recovery of any fine or penalty under any Act relating to the 40 excise.

(8) Where—

(a) a person does not comply with any notice served on him under this section requiring him to deliver any return,

(b) the notice requires compliance within a particular period, 45 and

(c) such person continues, during a further period of two or more days, not to deliver the return,

the non-compliance shall be regarded, for the purposes of subsection (6) of this section, as a non-compliance continuing on 50 every day, other than the first, of the further period.

(9) In proceedings for recovery of a penalty under this section—

(a) a certificate by an officer of the Revenue Commissioners which certifies that he has inspected the relevant records of the Revenue Commissioners and that it appears 55 from them that, during a stated period, a stated

return was not received from the defendant shall be evidence until the contrary is proved that the defendant did not, during that period, deliver that return,

5 (b) a certificate certifying as provided for by *paragraph (a)* of this subsection and purporting to be signed by an officer of the Revenue Commissioners may be tendered in evidence without proof and shall be deemed until the contrary is proved to have been signed by an officer of the Revenue Commissioners.

10 (10) In this section—

(a) references to payments for services include references to payments in the nature of commission of any kind and references to payments in respect of expenses incurred in connection with the rendering of services, and

15 (b) references to the making of payments include references to the giving of any valuable consideration,

and the requirement imposed by *subsection (4)* of this section to state the amount of a payment shall, in relation to any consideration given otherwise than in the form of money, be  
20 construed as a requirement to give particulars of the consideration.

(11) This section shall apply to payments made on or after the 6th day of April, 1960.

## PART II.

### CUSTOMS AND EXCISE.

25 10.—(1) In this section “entertainments duty” means the excise duty referred to by that name in and chargeable under section 1 of the Finance (New Duties) Act, 1916.

Entertainments  
duty—exemption.

1916, (Sess. 2)  
c. 11.

(2) Entertainments duty shall not be charged or levied on any entertainment held on or after the 1st day of August, 1960, in  
30 respect of which it is shown to the satisfaction of the Revenue Commissioners—

(a) that the entertainment is promoted by Comhaltas Ceoltóirí Éireann or by a branch of that organisation duly affiliated thereto, and

35 (b) that the whole of the net proceeds of the entertainment are devoted and will be applied to the furtherance of the aims and objects of Comhaltas Ceoltóirí Éireann.

11.—On and after the 1st day of May, 1960, subsections (2) and (5) of section 16 of the Finance Act, 1954, shall have effect as  
40 if “two thousand” were substituted for “one thousand” wherever the latter words occur.

Entertainments  
duty—rural areas.

1954, No. 22.

12.—(1) In this section—  
“entertainments duty” means the excise duty referred to by that name in and chargeable under section 1 of the Finance (New  
45 Duties) Act, 1916;

Entertainments  
duty—repayments  
in relation to  
cinematographic  
entertainments.

“net amount of duty” means the amount of entertainments duty paid as reduced by the amount of any repayment of entertainments duty due under any enactment other than this section.

(2) Where—

50 (a) two or more entertainments have been held by the same proprietor during a particular week at a particular place of entertainment, or

(b) one entertainment (and not more) has been held during a particular week at a particular place of entertainment, and entertainments duty has been paid in respect of the entertainments or entertainment, the Revenue Commissioners shall repay to the proprietor—

5

- (i) a sum equal to twenty per cent. of the net amount of duty paid by him, and
- (ii) a sum of ten pounds or a sum equal to the remainder of the net amount of duty paid by him, whichever is the lesser.

10

(3) Where two or more entertainments have been held, otherwise than by the same proprietor, during a particular week at a particular place of entertainment and entertainments duty has been paid in respect of the entertainments, the Revenue Commissioners shall repay to each proprietor—

15

- (a) a sum equal to twenty per cent. of the net duty paid by him, and
- (b) the appropriate sum or a sum equal to the remainder of the net amount of the duty paid by him, whichever is the lesser.

20

(4) In paragraph (b) of subsection (3) of this section "the appropriate sum" means, in relation to a proprietor, such sum as bears to the sum of ten pounds the same proportion as the number of entertainments held at the place of entertainment by that proprietor in the week in question bears to the total number of the entertainments held at the place of entertainment in that week.

25

(5) This section applies only to entertainments held on or after the 1st day of May, 1960, which consist wholly or partly of cinematographic exhibitions.

30

Entertainments  
duty—amendment  
of section 17 of  
Finance Act,  
1958.

1958, No. 25.

13.—Section 17 of the Finance Act, 1958, is hereby amended, with effect as on and from the 1st day of May, 1960, by the addition thereto of the following subsections :

" (3) Where an entertainment consists of two or more displays which would be displays of the same programme in its entirety but for the fact that one or more of the displays comprises part only of the programme in its entirety, each display shall for the purposes of this section but for no other purpose be deemed to be a separate entertainment provided that each display fulfils, taken by itself, the conditions of paragraph (b) of subsection (2) of section 6 of the Finance Act, 1953.

35

40

(4) Nothing in the foregoing subsections of this section applies in respect of any entertainment which consists wholly of moving pictures produced by means of a cinematograph film having a continuous sound track from which is produced speech in a language other than the official languages of the State."

45

Entertainments  
duty—ball or  
dance.

1956, No. 22.

14.—On and after the 1st day of July, 1960, subsection (2) of section 15 of the Finance Act, 1956, shall have effect as if for the rates specified in paragraph (ii) thereof there were substituted the following rates :

50

*Rate of Duty.*

Where the payment for admission, excluding duty—

exceeds 3s. 0d. but does not exceed 3s. 4d.	2d.
" 3s. 4d. " " " "	3d.
" 3s. 6d. " " " "	4s. 8d.
" 4s. 8d. " " " "	4d. for the first 4s. 8d. and 3d. for every additional 1s. or part of 1s.

15.—(1) Subject to the subsequent subsections of this section, every manufacturer of table waters on which the duty of excise imposed by section 4 of the Finance (New Duties) Act, 1916, is paid by him shall, on and after the 1st day of May, 1960, be allowed a rebate of the duty as follows in relation to each premises in which he manufactures the table waters :

Table waters.

1916, (Sess. 2)  
c. 11.

*Rate of Rebate.*

Where the quantity manufactured by him therein on which the duty has been paid by him in any year commencing on the 1st day of May—

does not exceed 20,000 gallons .. eight pence per gallon for each gallon thereof.

exceeds 20,000 gallons and is less than 100,000 gallons .. .. eight pence per gallon for each of the first 20,000 gallons and four pence per gallon for each other gallon.

is 100,000 gallons or more .. .. eight pence per gallon for each of the first 20,000 gallons and four pence per gallon for each of the next 80,000 gallons.

(2) Where, apart from this subsection, rebate under subsection (1) of this section would fall to be allowed to a manufacturer in respect of two or more premises situate in the same county or other borough, urban district or town, the rebate shall be allowed in respect of one only of the premises.

(3) Where two or more persons successively manufacture table waters in any premises in any year commencing on the 1st day of May, then, as respects each of those persons other than the first—

(a) in case the amount of rebate which would be allowable under subsection (1) of this section on the aggregate quantity of the table waters manufactured in the premises in that year by him and his predecessor or predecessors in the business in that year, assuming that those table waters had been manufactured by one person only, exceeds the aggregate amount of rebate allowable to such predecessor or predecessors in respect of table waters manufactured in the premises in that year, he shall not be allowed, by way of rebate under subsection (1) of this section in respect of table waters manufactured by him in the premises in that year, an amount greater than the excess, and

(b) in any other case, he shall not be allowed any such rebate.

(4) (a) In subsection (2) of this section "town" means a town having commissioners under the Towns Improvement (Ireland) Act, 1854, or any place which is designated as a town in the census of population which is for the time being the latest published such census.

1854, (Sess. 1)  
c. 103.

(b) If any question arises as to the census of population applicable at any time for the purposes of this subsection, the Minister for Finance may certify accordingly and the certificate shall be conclusive.

(5) In a case in which, apart from this subsection, subsection (3) of this section would not apply merely because periods of manufacture of table waters are separated by an intervening period, that subsection shall apply.

Tobacco dealers' licences.

16.—(1) On and after the 28th day of April, 1960, the excise duty under any of the enactments mentioned in subsection (2) of this section on a licence to be taken out by a dealer in or seller of tobacco or snuff shall cease to be chargeable.

(2) The enactments referred to in subsection (1) of this section 5 are:

- 1825, c. 81. (a) section 2 of the Excise Licences Act, 1825,
- 1864, c. 18. (b) section 5 of the Revenue (No. 1) Act, 1864,
- 1884, (Sess. 1) (c) section 12 of the Revenue Act, 1884,
- c. 62. (d) section 6 of the Finance Act, 1897, 10
- 1897, c. 24. (e) section 9 of the Finance Act, 1943.
- 1943, No. 16.

(3) (a) On and after the 28th day of April, 1960, a licence shall not be required for the sale of tobacco or snuff.

(b) Where on that day a licence is in force for the sale of tobacco or snuff, no repayment of the duty paid on the licence shall, on account of the foregoing paragraph, be made in respect of the unexpired portion of the period for which the licence was granted. 15

- 1888, c. 33. (4) On and after the 28th day of April, 1960, it shall not be necessary for a licence to be taken out under the Hawkers Act, 20 1888, by any person merely because he deals in tobacco in the manner described in paragraph (c) of subsection (1) of section 12 of the Finance Act, 1930.
- 1930, No. 20.

Liquor licences, etc.

17.—(1) In this section—

- 1910, c. 8. "the Act of 1910" means the Finance (1909-10) Act, 1910; 25
- 1927, No. 15. "the Act of 1927" means the Intoxicating Liquor Act, 1927.

(2) Notwithstanding anything to the contrary contained in any Act, the duties of excise imposed by section 43 of the Act of 1910 shall, as respects retailers' licences granted on or after the 1st day of July, 1960, in respect of periods expiring on days subsequent to the 30th day of September, 1960, be charged, levied and paid at the several rates specified in the Table annexed to this subsection in lieu of the several rates specified in Part C of the First Schedule to the Act of 1910 and no reduction, remission, abatement or repayment shall be allowed or made in respect of any such retailer's licence to which the rates of duty specified in that Table are applicable other than any remission of duty authorised by section 10 of the Act of 1927. 35

TABLE.

Part I: On-licence to be taken out annually by a retailer of—

	£	s.	d.
1. Spirits .. .. .	4	0	0
2. Beer .. .. .	3	0	0
3. Cider .. .. .	1	0	0
4. Wine .. .. .	1	0	0
5. Sweets .. .. .	1	0	0

Part II.: Off-licence to be taken out annually by a retailer of—

1. Spirits .. .. .	4	0	0
2. Beer .. .. .	1	10	0
3. Cider .. .. .	2	0	0
4. Wine .. .. .	2	10	0
5. Sweets .. .. .	2	0	0

(3) So much of subsection (3) of section 60 of the Act of 1927 as provides for repayment of a part of the moneys deposited to secure 40

the continuance in force of a licence for the sale of intoxicating liquor by retail shall not apply to any such licence which is due for renewal on or after the 1st day of July, 1960, and where, in accordance with this subsection, a part of any such moneys is not repaid, the moneys shall be applied as if they represented excise duties paid in respect of such a licence.

(4) The duties of excise imposed by section 43 of the Act of 1910 shall, as respects passenger vessel licences granted on or after the 1st day of October, 1960, be charged, levied and paid at the several rates specified in the Table annexed to this subsection in lieu of the several rates specified in Part D of the First Schedule to the Act of 1910.

TABLE.

	£	s.	d.
Annual licence .. .. .	4	0	0
Licence to be in force for one day only .. .. .	10	0	0

(5) Section 48 of the Act of 1910 is hereby amended by the insertion of the following provisos at the end of subsection (1):

“ Provided that the duty payable in pursuance of this subsection shall not exceed four pounds as respects any statement of purchases during the calendar year 1960 or any subsequent calendar year, or, in the case of a club which is discontinued on or after the 28th day of April, 1960, as respects the statement of purchases up to the day of discontinuance, and

Provided also that the secretary of a club shall be deemed to have complied with the provisions of this section with regard to any particular period as aforesaid if he pays the sum of four pounds to the proper officer of Customs and Excise in respect of that period.”

**18.—(1) In this section—**

“ section 21 ” means section 21 of the Finance Act, 1935;

“ the (No. 69) Order ” means the Imposition of Duties (No. 69) (Hydrocarbon Oils) (Excise Duties) Order, 1959;

“ the (No. 84) Order ” means the Imposition of Duties (No. 84) (Hydrocarbon Oils) (Customs Duties) Order, 1959.

Hydrocarbon oils.  
1935, No. 28.  
S.I. No. 104 of 1959.  
S.I. No. 219 of 1959.

(2) As on and from the 28th day of April, 1960, the rate of any rebate allowed under subsection (2) of section 21 shall—

(a) in respect of hydrocarbon oil on which such rebate is allowable and on which the duty of customs mentioned in paragraph 4 of the (No. 84) Order was paid at the rate provided for in that paragraph, be two shillings and three pence the gallon, and

(b) in respect of hydrocarbon oil on which such rebate is allowable and on which the duty of customs mentioned in paragraph 4 of the (No. 84) Order was, by virtue of paragraph 6 of that Order, paid at a rate equivalent to the rate at which the duty of excise imposed by subsection (3) of section 21 is chargeable, be two shillings and two pence the gallon,

in lieu of the rate allowable immediately before the 28th day of April, 1960, by virtue of paragraph 5 of the (No. 84) Order.

(3) As on and from the 28th day of April, 1960, the rate of any rebate allowed under subsection (4) of section 21 in respect of hydrocarbon oil on which such rebate is allowable and on which the excise duty mentioned in paragraph 3 of the (No. 69) Order was paid at the rate provided for in that paragraph, shall be two shillings and two pence the gallon in lieu of the rate allowable immediately before the 28th day of April, 1960, by virtue of paragraph 4 of the (No. 69) Order.

Tobacco.

**19.—(1)** In this section—

1934, No. 31.

“ the Act of 1934 ” means the Finance Act, 1934 ;

1957, No. 20.

“ the Act of 1957 ” means the Finance Act, 1957 ;

1959, No. 18.

“ the Act of 1959 ” means the Finance Act, 1959.

1932, No. 20.

(2) The duty of customs on tobacco imposed by section 20 of the Finance Act, 1932, shall, as on and from the 28th day of April, 1960, be charged, levied and paid at the several rates specified in *Part I* of the *First Schedule* to this Act in lieu of the several rates at which the said duty is now chargeable by virtue of section 7 of the Act of 1957 on manufactured tobacco and by virtue of section 11 of the Act of 1959 on unmanufactured tobacco.

(3) The duty of excise on tobacco imposed by section 19 of the Act of 1934 shall, as on and from the 28th day of April, 1960, be charged, levied and paid at the several rates specified in *Part II* of the *First Schedule* to this Act in lieu of the several rates at which the said duty is now chargeable by virtue of section 7 of the Act of 1957 on manufactured tobacco and by virtue of section 11 of the Act of 1959 on unmanufactured tobacco.

(4) Subsections (3) and (4) of the said section 19 of the Act of 1934 shall apply to tobacco which is chargeable with the duty of excise imposed by subsection (1) of the said section 19 at a rate specified in *Part II* of the *First Schedule* to this Act, and for the purpose of such application the reference in the said subsection (3) to the Sixth Schedule to the said Act of 1934 shall be construed and have effect as a reference to *Part II* of the *First Schedule* to this Act.

1940, No. 14.

(5) The rebate on hard pressed tobacco mentioned in subsection (2) of section 17 of the Finance Act, 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 28th day of April, 1960, be at the rate of thirteen shillings and one penny per pound.

(6) As respects unmanufactured tobacco which, apart from this subsection, would be entitled by virtue of subsection (3) of section 11 of the Act of 1959 to the preferential rates of customs duties specified in *Part III* of the *Third Schedule* to that Act, the duty of customs chargeable thereon on delivery from bonded warehouse shall, on and from the 28th day of April, 1960, be charged, levied and paid at the rates for unmanufactured tobacco specified in *Part III* of the *First Schedule* to this Act.

Amendment of section 21 of Finance Act, 1935.

1935, No. 28.

**20.—(1)** In this section “ the principal section ” means section 21 of the Finance Act, 1935.

(2) Subsection (11) of the principal section is hereby amended by the addition thereto of the following paragraphs :

“( e ) requiring as a condition of allowing under this section a rebate on any oil chargeable with either the said customs duty or the said excise duty, or any description or classification of such oil, subject to such exceptions as the Revenue Commissioners may think fit to allow, that there shall have been added to that oil at such time and in such manner and in such proportions as may be prescribed, one or more prescribed markers and that a declaration to that effect is furnished,

( f ) specifying the substances which are to constitute a prescribed marker for the purposes of this section,

( g ) providing that the presence of a prescribed marker shall be disregarded if the proportion in which it is present is less than that prescribed for the purposes of this paragraph,

- (h) prohibiting the addition to any hydrocarbon oil of any prescribed marker except in such circumstances as may be prescribed,
- 5 (i) prohibiting the removal from any hydrocarbon oil of any prescribed marker,
- (j) prohibiting the addition to any hydrocarbon oil of any substance, not being a prescribed marker, which is calculated to impede the identification of a prescribed marker,
- 10 (k) prohibiting the importation of any hydrocarbon oil to which has been added any substance, not being a prescribed marker, calculated to impede the identification of a prescribed marker,
- (l) prohibiting the importation, sale or delivery of any hydrocarbon oil in which a prescribed marker is present unless it is present in the proportions prescribed as a condition of allowing a rebate under this section and unless such hydrocarbon oil is intended for use for a purpose other than combustion in the engine of a motor vehicle and a declaration to that effect is furnished."
- 15 20

(3) Subsection (8) of the principal section is hereby amended by the insertion in paragraph (a) of "or keep in the fuel tank of such vehicle" after "motor vehicle".

25 (4) Subsection (15) of the principal section is hereby amended by the addition thereto of the following definition: "the word 'prescribed' means prescribed by regulations made by virtue of this section."

(5) Where in any proceedings to recover a penalty under 30 subsection (12) of the principal section—

- (a) the offence in respect of which the penalty is claimed consists of the keeping of hydrocarbon oil in the fuel tank of a vehicle in contravention of paragraph (a) of subsection (8) of the principal section,
- 35 (b) it is proved that hydrocarbon oil was found in the fuel tank, and
- (c) the defendant is the owner of the vehicle,

40 the hydrocarbon oil so found shall be presumed (unless or until the contrary is proved) to have been kept in the fuel tank in contravention of that paragraph and to have been so kept in such contravention by such owner.

(6) Subsection (5) of section 8 of the Finance Act, 1942, is hereby amended by the deletion of "customs and shall impose the penalty appointed by the said subsection as so amended as a customs" and the substitution therefor of "excise and shall impose the penalty appointed by the said subsection as so amended as an excise". 1942, No. 14.

45

21.—(1) The following subsection is hereby inserted in section 1 of the Finance (Excise Duties) (Vehicles) Act, 1952, after 50 subsection (10):

"(10A) In Part I of the Schedule to this Act 'tricycle' shall (without prejudice to the provision with respect to that word contained in subparagraph (1) of paragraph 1 of Part II of that Schedule) be construed as referring to a vehicle conforming to such definition of a tricycle as the Minister for Local Government prescribes for the purposes of the said Part I by regulations."

55

Mechanically propelled vehicles— amendment of certain Acts. 1952, No. 24.

(2) (a) Subsection (1) of section 9 of the Roads Act, 1920, is hereby amended by the substitution of "the first day of April" for "the twenty-fifth day of March".

(b) Subsection (2) of section 15 of the Finance Act, 1922, is hereby amended by the substitution of "the first day of April" for "the twenty-fifth day of March". 5

(c) Subsection (11) of section 1 of the Finance (Excise Duties) (Vehicles) Act, 1952, is hereby amended by the substitution of "the three months beginning with the 1st day of January, the three months beginning with the 1st day of April" for "the period beginning with the 1st day of January and ending with the 24th day of March, the period beginning with the 25th day of March and ending with the 30th day of June". 10  
15

(3) References in the Roads Act, 1920, the Finance Act, 1922, and the Finance (Excise Duties) (Vehicles) Acts, 1952 and 1960, to the use of a vehicle shall be construed as if the word "use" included keeping or leaving a vehicle stationary.

(4) Paragraph 2 of Part I of the Schedule to the Finance (Excise Duties) (Vehicles) Act, 1952, is hereby amended by the substitution of "6 cwt." for "5 cwt.". 20

(5) Subparagraph (c) of paragraph 6 of Part I of the Schedule to the Finance (Excise Duties) (Vehicles) Act, 1952, is hereby amended by the insertion after "for the conveyance of a machine, workshop, contrivance or implement" of "(being a machine, workshop, contrivance or implement which is built in as part of the vehicle or otherwise permanently attached thereto)". 25

(6) (a) If this Act is passed before or on the 1st day of July, 1960, subsections (1) to (5) of this section shall come into operation on that day. 30

(b) If this Act is passed after the 1st day of July, 1960—

(i) subsections (1) to (5) of this section shall be deemed to have come into operation on that day, 35 and

(ii) any regulations made by virtue of subsection (1) of this section may be framed as regulations to be deemed to have come into operation on that day and, if so framed, shall have effect 40 accordingly.

(7) The appropriate repayments shall be made having regard to the foregoing provisions of this section and the repayments shall be made in accordance with such directions as may be given by the Minister for Local Government. 45

Confirmation of Orders.

S.I. No. 104 of 1959.

S.I. No. 219 of 1959.

S.I. No. 83 of 1960.

S.I. No. 106 of 1960.

22.—The Imposition of Duties (No. 69) (Hydrocarbon Oils) (Excise Duties) Order, 1959, the Imposition of Duties (No. 84) (Hydrocarbon Oils) (Customs Duties) Order, 1959, the Imposition of Duties (No. 89) (Special Import Levies and Miscellaneous Customs Duties) Order, 1960, and the Imposition of Duties (No. 91) (Newspapers and Periodicals) Order, 1960, are hereby confirmed. 50

PART III.

DEATH DUTIES.

Alteration of rates of estate duty.

1951, No. 15.

23.—In the case of persons dying after the 27th day of April, 1960, the scale set out in the *Second Schedule* to this Act shall be, and shall have effect as, the scale of rates of estate duty in lieu of the scale set out in the *First Schedule* to the Finance Act, 1951. 55

24.—(1) Where the net value of the property, real and personal, passing on the death of the deceased, exclusive of property settled otherwise than by the will of the deceased, does not exceed five thousand pounds, such property, for the purpose of estate duty, shall not be aggregated with any other property, but shall form an estate by itself, and the legacy and succession duties shall not be payable under the will or intestacy of the deceased in respect of that estate.

Provisions consequential on alteration of rates of estate duty.

(2) Section 29 of the Finance Act, 1931, is hereby amended by the substitution of "five thousand pounds" for "two thousand pounds" (inserted by subsection (5) of section 14 of the Finance Act, 1951).

1931, No. 31.

1951, No. 15.

(3) Where the net value of the property, real and personal, in respect of which estate duty is payable, exclusive of property settled otherwise than by the will of the deceased, exceeds five thousand pounds, the amount of legacy and succession duty payable in respect of the property shall not exceed the amount by which the net value of the property as estimated for the purpose of estate duty exceeds five thousand pounds.

(4) This section shall have effect only in relation to persons dying after the 27th day of April, 1960.

25.—Where a certificate is given by virtue of section 5 of this Act in respect of any stocks, shares or securities, relief from estate duty under section 21 of the Finance Act, 1956, shall not be granted in relation to those stocks, shares or securities save as respects the death of a person dying after the passing of this Act.

Amendment of section 21 of Finance Act, 1956.

1956, No. 22.

#### PART IV.

##### AMENDMENT OF FINANCE (MISCELLANEOUS PROVISIONS) ACT, 1956.

26.—In this Part of this Act "the Act" means the Finance (Miscellaneous Provisions) Act, 1956.

Interpretation (Part IV).

1956, No. 47.

27.—(1) (a) In section 10 of the Act the definition of "goods" shall include goods manufactured within the State which do not come within the definition already contained in the said section 10 and which are exported by the person who in relation to the relevant basis period or the relevant accounting period is the company claiming relief under Part III of the Act, where the selling by such person of the goods so exported is selling by wholesale.

Amendment of "goods" in Part III of the Act.

(b) "Selling by wholesale" in the foregoing paragraph means selling goods of any class to a person who carries on a business of selling goods of that class or who uses goods of that class for the purposes of a trade or undertaking carried on by him.

(2) In a case in which section 12 of the Act applies and the export out of the State in the relevant basis period consisted of or included goods with respect to which subsection (1) of this section provides for the inclusion thereof in the definition of "goods", Part III of the Act shall have effect subject to the insertion, in subsections (2) and (4) and in paragraph (b) of subsection (6) of the said section 12, of "and of merchandise (whether exported or not) other than such goods" after "goods (whether exported or not)" wherever the latter words occur.

(3) In a case in which section 13 of the Act applies and the export out of the State in the relevant accounting period consisted of or included goods with respect to which *subsection (1)* of this section provides for the inclusion thereof in the definition of "goods", Part III of the Act shall have effect subject to the insertion, in subsections (2) and (4) and in paragraph (c) of subsection (10) of the said section 13, of "and of merchandise (whether exported or not) other than such goods" after "goods (whether exported or not)" wherever the latter words occur. 5

(4) This section shall have effect— 10

(a) in relation to income tax, for any year of assessment beginning on or after the 6th day of April, 1960, and

(b) in relation to corporation profits tax, for any accounting period or part of an accounting period subsequent to the 5th day of April, 1960, 15

and, in the case of corporation profits tax, the Revenue Commissioners may, for the purposes of this section, in relation to any such part of an accounting period, make such apportionments as may be appropriate.

Extension of periods for relief under Part III of the Act.

1958, No. 25.

**28.**—(1) Subsection (2) of section 56 of the Finance Act, 1958, shall, except in relation to subsection (6) of section 12 of the Act, have effect as if the following paragraph were substituted for paragraph (b):

"(b) in relation—

(i) to a company which exports goods on or after the 6th day of April, 1960, and has not exported goods before that date, the following definition shall be substituted for the definition of 'year of claim': 25

'year of claim' means each of ten consecutive years of assessment of which the first is either the earliest year of assessment for which income tax under Case I of Schedule D in respect of the company's trade is finally computed on the profits or gains of a period in which the company exports goods or the next succeeding year of assessment, as the company elects, or, in default of election, the said succeeding year of assessment, but the year 1975-76 or any subsequent year of assessment shall in no case be a year of claim, and 30 35 40

(ii) to a company which—

(I) exports goods,

(II) is not a company referred to in *subparagraph (i)* of this paragraph,

(III) has not made and would not have been entitled to make a claim under section 12 of the Act in respect of the year 1959-60 or any earlier year of assessment, and 45

(IV) would not, but for the provisions of *section 27* of the Finance Act, 1960, be entitled to make a claim under section 12 of the Act, 50

the following definition shall be substituted for the definition of 'year of claim':

'year of claim' means each of ten consecutive years of assessment of which the first is either the year 1960-61 or the year 1961-62, as the company elects, or, in default of election, the year 1961-62." 55

(2) Except in relation to subsection (10) of section 13 of the Act, the following definition is hereby substituted in section 10 of the Act for the definition of "accounting period": 60

“ ‘accounting period’ means an accounting period or part of an accounting period of a company within the period of ten years from the later of the two following days, that is to say:

- (a) the 1st day of October, 1956, or
- 5 (b) the first day of the basis period for the year of assessment which, for the purposes of relief under section 12 of the Act, is the company’s first year of claim or the 6th day of April, 1965, whichever of those days is the earlier;”

10 **29.**—(1) In relation to a company which has obtained relief under subsection (1) or subsection (3) of section 12 of the Act, subsections (1) to (5) of the said section 12 shall apply as respects the five consecutive years of assessment the first of which is the year of assessment immediately following the company’s last year  
15 of claim within the meaning of section 10 of the Act as if—

Additional years of claim and accounting periods for Part III of the Act.

- (a) each of those years were a year of claim, and
- (b) for “ shall be reduced to nil ” in paragraphs (a) and (b) of the said subsection (5) there were substituted—
  - 20 (i) in the case of the first of those years, “ shall be reduced by eighty per cent.”,
  - (ii) in the case of the second of those years, “ shall be reduced by sixty-five per cent.”,
  - (iii) in the case of the third of those years, “ shall be reduced by fifty per cent.”,
  - 25 (iv) in the case of the fourth of those years, “ shall be reduced by thirty-five per cent.”, and
  - (v) in the case of the fifth of those years, “ shall be reduced by fifteen per cent.”

30 (2) In relation to a company which has obtained relief under subsection (1) or subsection (3) of section 13 of the Act, subsections (1) to (9) of the said section 13 shall apply as respects any accounting period or part of an accounting period of the company within the period of five years commencing on the expiration of the period comprising the company’s accounting periods  
35 within the meaning of section 10 of the Act, as if—

- (a) “ accounting period ”, wherever occurring in those subsections, referred to it, and
- (b) for “ shall be reduced to nil ” in paragraphs (a) and (b) of the said subsection (9) there were substituted—
  - 40 (i) in case it is an accounting period or part of an accounting period within the first of those years, “ shall be reduced by eighty per cent.”,
  - (ii) in case it is an accounting period or part of an accounting period within the second of those  
45 years, “ shall be reduced by sixty-five per cent.”,
  - (iii) in case it is an accounting period or part of an accounting period within the third of those years, “ shall be reduced by fifty per cent.”,
  - 50 (iv) in case it is an accounting period or part of an accounting period within the fourth of those years, “ shall be reduced by thirty-five per cent.”, and
  - 55 (v) in case it is an accounting period or part of an accounting period within the fifth of those years, “ shall be reduced by fifteen per cent.”

Transactions between associated persons and company succeeding to trade of another company.

**30.**—(1) This section shall apply to a company claiming relief under Part III of the Act by virtue of the foregoing sections of this Part of this Act.

(2) Where, after the passing of this Act, a company (hereafter in this subsection referred to as the buyer) buys from another person (hereafter in this subsection referred to as the seller) and—

(a) the seller has control over the buyer or, the seller being a body corporate or partnership, the buyer has control over the seller or some other person has control over both the seller and the buyer, and

(b) the price in the transaction is less than that which might have been expected to obtain if the parties to the transaction had been independent parties dealing at arm's length,

then, the profits of the buyer which are attributable to sales shall, for the purposes of Part III of the Act, be computed as if the price in the transaction had been that which would have obtained if the transaction had been a transaction between independent persons dealing as aforesaid.

(3) In *subsection (2)* of this section "control", in relation to a body corporate, means the power of a person to secure, by means of the holding of shares or the possession of voting power in or in relation to that or any other body corporate, or by virtue of any powers conferred by the articles of association or other document regulating that or any other body corporate, that the affairs of the first-mentioned body corporate are conducted in accordance with the wishes of that person and, in relation to a partnership, means the right to a share of more than one-half of the assets, or of more than one-half of the income, of the partnership.

(4) Where a company (hereafter in this subsection referred to as the succeeding company) succeeds to a trade or a part of a trade which, on or after the 6th day of April, 1960, was carried on by another company (hereafter in this subsection referred to as the original company) and the original company has or could have made a claim to relief under Part III of the Act, then, relief by virtue of the foregoing sections of this Part of this Act, in so far as such relief relates to the trade or the part of the trade in question, shall be granted to the succeeding company only as respects the remaining years of claim and the remaining accounting periods for which relief under Part III of the Act might have been claimed by the original company if it had continued to carry on the trade or the part of the trade in question.

(5) The Revenue Commissioners may by notice in writing require the company to furnish them with such information or particulars as may be necessary for the purposes of this section, and subsections (1) and (3) of section 12 and subsections (1) and (3) of section 13 of the Act shall have effect as if the matters of which proof is required by those subsections included the information or particulars specified in a notice under this subsection.

Production of documents and records.

**31.**—(1) Upon request made to him by an authorised officer at any premises of a company claiming relief under Part III of the Act, any person employed by the company at the premises shall produce to the authorised officer all such invoices, accounts, books and other documents and records whatsoever relating to purchase and sale of goods by the company as may be in such person's power, possession and procurement and, on production thereof, shall permit the authorised officer to examine them and take copies thereof or extracts therefrom.

(2) If a person requested under *subsection (1)* of this section does not comply with the requirements of that subsection, he shall be liable to a penalty of fifty pounds.

(3) All penalties under this section may, without prejudice to any other method of recovery, be proceeded for and recovered summarily in the same manner as in summary proceedings for recovery of any fine or penalty under any Act relating to the excise.

5 (4) Where, in pursuance of this section, an authorised officer requests production of any documents or records, he shall, on request, show his authorisation for the purposes of this section to the person concerned.

(5) In this section, "authorised officer" means an officer of the  
10 Revenue Commissioners authorised by them in writing for the purposes of this section.

32.—(1) In this section—

Extension of  
Part II of the Act.

"specified minerals" means gypsum and anhydrite;

15 "specified mining operations" means 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 specified minerals results or has resulted therefrom.

(2) Part II of the Act shall apply to specified mining operations as if—

(a) "coal-mining operations", wherever occurring in that Part (including wherever occurring after "new" or "existing"), referred to specified mining operations,

25 (b) "production of coal", wherever occurring in that Part, referred to production of specified minerals,

(c) "output of coal", wherever occurring in that Part (including wherever occurring after "standard"), referred to output of specified minerals,

30 (d) "or the year of assessment beginning on the 6th day of April, 1960 (whichever year is the later)" were inserted after "year of assessment in which the commencement day occurs" in subsection (1) of section 7 of the Act,

35 (e) "or the 6th day of April, 1960 (whichever is the later)" were inserted after "commencement day" in paragraph (a) of subsection (2) of section 7 of the Act,

(f) "the 6th day of April, 1960" were substituted in paragraph (a) of subsection (2) of section 8 of the Act for "the 1st day of October, 1956",

40 (g) the following definition were substituted in paragraph (a) of subsection (3) of section 8 of the Act for the definition of "relevant year of assessment":

45 " 'relevant year of assessment' means each of the seven consecutive years of assessment of which the first is the year of assessment commencing on the 6th day of April, 1960."

33.—For the purposes of Part IV of the Act, a building or structure in use as a holiday camp shall be deemed to be a building or structure in use for the purposes of the trade of hotel-keeping, but no allowance under the said Part IV shall be made by virtue  
50 of this section for any year of assessment prior to the year 1960-61.

Amendment of  
Part IV of the Act.

PART V.

STAMP DUTIES.

Exemption from stamp duty on certain bills of exchange.

1891, c. 39.

34.—The First Schedule to the Stamp Act, 1891, shall have effect as if the following exemption were inserted therein under the heading beginning "Bill of Exchange—Payable on demand": 5

"Bill drawn on any form supplied by the Revenue Commissioners for the purpose of remitting amounts of tax in accordance with paragraph (1) of Regulation 31 of the Income Tax (Employments) Regulations, 1960 (S.I. No. 28 of 1960)."

Termination of stamp duty on passports.

35.—The stamp duty charged by the Stamp Act, 1891, on 10 passports shall cease to be chargeable.

Use of adhesive stamps on certain copies and extracts.

36.—Notwithstanding section 2 of the Stamp Act, 1891, the stamp duty upon any attested or otherwise authenticated copy or extract of or from—

- (a) an original will, testament, or codicil, 15
- (b) the probate or probate copy of a will or codicil, or
- (c) any letters of administration or any confirmation of a testament,

issued forth of a District Probate Registry may be denoted by an adhesive stamp, which is to be cancelled by the District Probate Registrar before the issue of the copy or extract. 20

PART VI.

MISCELLANEOUS AND GENERAL.

Capital Services Redemption Account.

1950, No. 18.

1959, No. 18.

37.—(1) In this section—

"the principal section" means section 22 of the Finance Act, 1950; 25

"the 1959 amending section" means section 77 of the Finance Act, 1959;

"the tenth additional annuity" means the sum charged on the Central Fund under subsection (4) of this section;

"the Minister", "the Account" and "capital services" have the same meanings respectively as they have in the principal section. 30

(2) Subsection (4) of the 1959 amending section shall, in relation to the twenty-nine successive financial years commencing with the financial year ending on the 31st day of March, 1961, have effect with the substitution of "£991,095" for "£780,192". 35

(3) Subsection (6) of the 1959 amending section shall have effect with the substitution of "£628,753" for "£504,682".

(4) A sum of £951,035 to redeem borrowings, and interest thereon, in respect of capital services shall be charged annually on the Central Fund or the growing produce thereof in the thirty successive financial years commencing with the financial year ending on the 31st day of March, 1961. 40

(5) The tenth additional annuity shall be paid into the Account in such manner and at such times in the relevant financial year as the Minister may determine. 45

(6) Any amount of the tenth additional annuity, not exceeding £615,195 in any financial year, may be applied towards defraying the interest on the public debt.

(7) The balance of the tenth additional annuity shall be applied in any one or more of the ways specified in subsection (6) of the principal section.

5           **38.—(1) (a)** Where a person was of or over the age of twenty-one years on the 1st day of January, 1953, and it is proved by him or on his behalf to the satisfaction of the Revenue Commissioners that as from the age of seven years or earlier, he was, during the appropriate period, under the care of and maintained at their own expense by a married couple (not being his parents in a case in which he was born to his parents in lawful wedlock) as a member of their family and household, then, for the purposes of—

Relief from certain duties.

10                           (i) succession duty and legacy duty,  
15                           (ii) the stamp duties chargeable on conveyances or transfers of land, and  
                              (iii) exemption from customs duty under paragraph (b) of section 18 of the Finance Act, 1936, 1936, No. 31.

20                           he shall be considered as the child of that married couple born to them in lawful wedlock and not to be the child of any other person.

                              (b) In *paragraph (a)* of this subsection "the appropriate period" means—

25                           (i) in case, during the period of seven years from the time when the person in question began to be under the care of and maintained by the married couple as a member of their family and household, one (but not both) of the married couple died—the period from the said time until the death,

30                           (ii) in case, during the period of seven years from the said time, both of the married couple died—the period from the said time until the death of that one of the married couple who died first, and

35                           (iii) in any other case—seven years.

40           (2) *Subsection (1)* of this section does not apply to acquisitions of property which occurred before the 1st day of January, 1953, but, subject to that exception, it applies to acquisitions of property which occurred either before or after the passing of this Act.

(3) Where—

45                           (a) there has been, before the passing of this Act and not earlier than the 1st day of January, 1953, an acquisition of property,

                              (b) duty was paid before the passing of this Act in relation to the acquisition, and

                              (c) the duty either—

50                           (i) would not have been payable, or  
                              (ii) exceeded the duty which would have been payable,

                              if this section had been passed before the acquisition took place,

55           the duty or the excess (as the case may be) shall be repaid provided that application for repayment is made to the Revenue Commissioners within one year from the passing of this Act.

Amendment of section 11 of the Finance (Profits of Certain Mines) (Temporary Relief from Taxation) Act, 1956.

1956, No. 8.

Amendment of Part V of Finance Act, 1959.

1959, No. 18.

39.—Section 11 of the Finance (Profits of Certain Mines) (Temporary Relief from Taxation) Act, 1956, is hereby amended, with effect as from the passing of that Act, by the insertion in paragraph (a) of subsection (2) of “ or the 6th day of April, 1954 (whichever is the later)” before “ shall ”.

5

40.—(1) In relation to a building or structure the capital expenditure on the construction of which has been incurred on or after the 1st day of January, 1960, and which falls to be regarded as an industrial building or structure by reason of its use for the purposes of the trade of hotel-keeping, Part V of the Finance Act, 1959, shall have effect as if—

(a) “ one-tenth ” were substituted for “ one-fiftieth ” in subsection (1) of section 25 and subsection (4) of section 27 of that Act, and

(b) “ tenth year ” were substituted for “ fiftieth year ” in subsection (3) of section 25 and subsection (1) of section 26 of that Act.

(2) For the purposes of Part V of the Finance Act, 1959, and subsection (1) of this section a building or structure in use as a holiday camp shall be deemed to be a building or structure in use for the purposes of the trade of hotel-keeping.

Repeals.

41.—(1) Each enactment specified in column (2) of Part I of the Third Schedule to this Act is hereby repealed to the extent specified in column (3) of that Part as on and from the date specified in column (4) of that Part.

(2) (a) The enactment specified in column (2) of Part II of the Third Schedule to this Act is hereby repealed to the extent specified in column (3) of that Part.

(b) Paragraph (a) of this subsection shall have effect only in relation to persons dying after the 27th day of April, 1960.

Care and management of taxes and duties.

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

Short title, construction and commencement.

43.—(1) This Act may be cited as the Finance Act, 1960.

(2) Part I of this Act shall be construed together with the Income Tax Acts.

(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.

(4) Part IV of this Act shall, so far as it relates to income tax (including sur-tax), be construed together with the Income Tax Acts and shall, so far as it relates to corporation profits tax, be construed together with Part V of the Finance Act, 1920, and the enactments amending or extending that Part.

1920, c. 18.

(5) Part V of this Act shall be construed together with the Stamp Act, 1891, and the enactments amending or extending that Act.

1891, c. 39.

(6) Part I of this Act shall be deemed to come into force and shall take effect as on and from the 6th day of April, 1960.

(7) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended by or under any other enactment, including this Act.

FIRST SCHEDULE.

Section 19.

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.	2	7 11
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof .. .. . "	2	13 3
If Unstripped or Unstemmed :—		
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof .. .. . "	2	7 10½
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof .. .. . "	2	13 2½
	Full	Preferential
	£ s. d.	£ s. d.
Manufactured :—		
Cigars .. .. . the lb.	3 1 0	2 10 10
Cigarettes .. .. . "	2 18 6	2 8 9
Cavendish or Negrohead .. .. . "	3 0 6	2 10 5
Cavendish or Negrohead manufactured in Bond .. .. . "	3 0 0	2 10 0
Other Manufactured Tobacco .. .. . "	2 18 6	2 8 9
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof .. .. . "	2 18 0	2 8 4
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof .. .. . "	3 0 6	2 10 5

PART II.

Excise.

	£ s. d.
Unmanufactured :—	
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof .. .. . the lb.	2 6 9½
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof .. .. . "	2 12 0
Manufactured :—	
Cavendish or Negrohead manufactured in Bond .. .. . "	2 8 7

PART III.

Preferential rates of customs duties on unmanufactured tobacco.

	£ s. d.
Unmanufactured :—	
If Stripped or Stemmed :—	
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof .. .. . the lb.	2 6 4½
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof .. .. . "	2 11 6
If Unstripped or Unstemmed :—	
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof .. .. . "	2 6 4
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof .. .. . "	2 11 5½

## SECOND SCHEDULE.

## SCALE OF RATES OF ESTATE DUTY.

Principal Value of the Estate			Rate per cent. of duty	
Exceeding	£ 5,000	and not exceeding	£ 7,500 .. .. .	3
"	7,500	"	10,000 .. .. .	4
"	10,000	"	12,500 .. .. .	6
"	12,500	"	15,000 .. .. .	8
"	15,000	"	17,500 .. .. .	10
"	17,500	"	20,000 .. .. .	12
"	20,000	"	25,000 .. .. .	14
"	25,000	"	30,000 .. .. .	16
"	30,000	"	35,000 .. .. .	18
"	35,000	"	40,000 .. .. .	21
"	40,000	"	45,000 .. .. .	24
"	45,000	"	50,000 .. .. .	27
"	50,000	"	60,000 .. .. .	30
"	60,000	"	75,000 .. .. .	33
"	75,000	"	100,000 .. .. .	37
"	100,000	"	150,000 .. .. .	41
"	150,000	"	200,000 .. .. .	45
"	200,000	"	250,000 .. .. .	49
"	250,000	"	.. .. .	53

## THIRD SCHEDULE.

## ENACTMENTS REPEALED.

## PART I.

Session and Chapter or Number and Year (1)	Short title (2)	Extent of Repeal (3)	Date of Repeal (4)
5 & 6 Vic., c. 93.	Tobacco Act, 1842.	Section 13.	The 28th day of April, 1960.
54 & 55 Vic., c. 39.	Stamp Act, 1891.	In the First Schedule the head of charge "Passport".	The date of the Passing of this Act.
No. 31 of 1931.	Finance Act, 1931.	The words "or tobacco" in paragraph (a) of section 24.	The 28th day of April, 1960.
No. 18 of 1937.	Finance Act, 1937.	Section 4.	The 6th day of April, 1960.
No. 15 of 1946.	Finance Act, 1946.	Section 4.	The 6th day of April, 1960.
No. 25 of 1958.	Finance Act, 1958.	The words "Subject to subsection (3) of this section," in subsection (2) of section 56; subsection (3) of section 56.	The 6th day of April, 1960.

## PART II.

Session and Chapter or Number and Year (1)	Short title (2)	Extent of Repeal (3)
No. 15 of 1951.	Finance Act, 1951.	Subsections (1) and (6) of section 14.

BILL

BILLE

And to change and amend the law relating to the... and to amend the law relating to the... and to amend the law relating to the...

And to change and amend the law relating to the... and to amend the law relating to the... and to amend the law relating to the...

Enacted by the Queen's most Excellent Majesty, by Her Majesty's Command, in this behalf signifying the Command of Her Majesty.

Enacted by the Queen's most Excellent Majesty, by Her Majesty's Command, in this behalf signifying the Command of Her Majesty.

Ordered by the House of Commons, that this Bill do pass with amendments.

Ordered by the House of Commons, that this Bill do pass with amendments.

PRINTED BY THE STATIONERY OFFICE

PRINTED BY THE STATIONERY OFFICE

To be printed under the authority of the Stationery Office. Printed by the Stationery Office, London.

To be printed under the authority of the Stationery Office. Printed by the Stationery Office, London.

---

**BILLE**

*(mar a leasáiodh i gCoiste)*

*dá ngairtear*

Acht do mhuirearú agus d'fhorechur dleachtanna áirithe custam agus ioncain intíre (lena n-áirítear máil), do leasú an dlí a bhaineann le custaim agus ioncam intíre (lena n-áirítear máil) agus do dhéanamh tuilleadh forálacha i dtaobh airgeadais.

---

**BILL**

*(as amended in Committee)*

*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.

---

*An tAire Airgeadais a thug isteach.*

---

*Introduced by the Minister for Finance.*

---

*Ordáiodh ag Dáil Éireann a chlóbhualadh,  
22 Meitheamh, 1960.*

---

*Ordered by Dáil Éireann to be printed,  
22nd June, 1960.*

---

BAILE ÁTHA CLIATH:  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR.

---

DUBLIN:  
PUBLISHED BY THE STATIONERY OFFICE.

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

To be purchased through any bookseller, or directly from the Government Publications Sale Office G.P.O. Arcade, Dublin.

---

Cló-bhuailte ag CAHILL & Co., LTD.

---

Printed by CAHILL & Co., LTD.

---

[*Luach: Dha Scilling agus Se Pingne Glan.*]

---

[*Price: Two Shillings and Sixpence Net.*]