



AN BILLE AIRGEADAIS, 1964
FINANCE BILL, 1964

Mar a meastar a bheith rite ag dhá Theach an Oireachtais
As deemed to have been passed by both Houses of the Oireachtas

ARRANGEMENT OF SECTIONS

PART I

INCOME TAX

Section.

1. Income tax and sur-tax for the year 1964-65.
2. Allowances from unearned income of persons aged sixty-five or upwards.
3. Relief for small incomes.
4. Limitation of deductions for certain taxes.
5. Carrying out of voluntary health schemes—deeming not to be trade.
6. Amendment of section 22 of Finance Act, 1963, and deeming of having ceased to be collector.
7. Sur-tax to be charged on consideration for certain restrictive covenants, etc.
8. Payments on retirement or removal from office or employment.
9. Exemptions and reliefs in respect of tax under section 8.
10. Power to omit Schedule A assessments in certain cases.
11. Payment of certain rents without deduction of tax.
12. Payment of interest on certain securities.

PART II

CUSTOMS AND EXCISE

13. Beer.
14. Spirits.
15. Spirits (Northern Ireland).
16. Hydrocarbon oils.
17. Tobacco.
18. Firearm certificate duty.
19. Amendment of section 8 (4) of Finance Act, 1942, and section 20 (5) of Finance Act, 1960.
20. Provisions in relation to samples of hydrocarbon oil.
21. Amendment of Finance (Excise Duties) (Vehicles) Act, 1952.

PART III

DEATH DUTIES

22. Amendment of section 12 of Finance Act, 1951, and section 34 of Finance Act, 1956.

PART IV

STAMP DUTIES

23. Termination of stamp duty on certain instruments.
24. Agreement as to stamp duty on certain instruments.

PART V

CORPORATION PROFITS TAX

Section.

- 25. Relief in respect of certain losses.
- 26. Amendment of section 52 of Finance Act, 1920.
- 27. Deductions for directors' remuneration.
- 28. Assessment and collection of corporation profits tax.

PART VI

MISCELLANEOUS

- 29. Capital Services Redemption Account.
- 30. Amendment of Part III of Finance (Miscellaneous Provisions) Act, 1956.
- 31. Agreement as to amount of tax not in dispute on an appeal against an assessment.
- 32. Amendment of section 34 of Finance Act, 1956.
- 33. Repeals.
- 34. Care and management of taxes and duties.
- 35. Short title, construction and commencement.

FIRST SCHEDULE

RELIEFS IN RESPECT OF TAX UNDER Section 8.

SECOND SCHEDULE

SPIRITS (RATES OF ORDINARY CUSTOMS DUTY).

THIRD SCHEDULE

DUTIES ON TOBACCO.

FOURTH SCHEDULE

RATES OF FIREARM CERTIFICATE DUTY.

FIFTH SCHEDULE

ENACTMENTS REPEALED.



AN BILLE AIRGEADAIS, 1964
FINANCE BILL, 1964

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, 1964, at the rate of six shillings and four
pence in the pound. Income tax and
sur-tax for the
year 1964-65.

- (2) Sur-tax for the year beginning on the 6th day of April,
1964, shall be charged in respect of the income of any individual
the total of which from all sources exceeds two thousand five
20 hundred pounds and 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, 1963.

- (3) The several statutory and other provisions which were in
force on the 5th day of April, 1964, in relation to income tax and
25 sur-tax and any such provisions which came into operation on the
6th day of April, 1964, in relation thereto shall, subject to the pro-
visions of this Act, have effect in relation to the income tax and
sur-tax to be charged as aforesaid for the year beginning on the
6th day of April, 1964.

- 30 2.—(1) An individual who, in the manner prescribed by the
Income Tax Acts, makes a claim in that behalf, makes a return in
the prescribed form of his total income, and proves that at any
time during the year of assessment either he or, in the case of a
married man, his wife living with him was of the age of sixty-five
35 years or upwards shall, for the purpose of ascertaining the amount
of his assessable income for the purpose of income tax, be allowed
a deduction from the amount of his unearned income of a sum
equal to one-fourth of the amount of that income: Allowances from
unearned income
of persons aged
sixty-five or
upwards.

Provided that—

- 1920, c. 18.
- (a) in case the individual is entitled to a deduction exceeding three hundred and fifty pounds under section 16 of the Finance Act, 1920—
- (i) in case that deduction is five hundred pounds, there shall be no deduction under this section, and 5
- (ii) in any other case, the deduction under this section shall not be greater than the amount by which the deduction under the said section 16 falls short of five hundred pounds, and 10
- (b) in any other case, the deduction under this section shall not be greater than one hundred and fifty pounds.

(2) For the purpose of subsection (1) of this section the amount of the unearned income of any individual shall be taken to be the amount of his total income diminished by the amount of his earned income. 15

(3) All such provisions of the Income Tax Acts as apply in relation to allowances or deductions within the meaning of the Third Schedule to the Finance Act, 1920, shall, with any necessary modifications, apply in relation to deductions under this section.

1958, No. 25. (4) Section 9 of the Finance Act, 1958, is hereby amended— 20

(i) by the substitution for paragraph (d) of subsection (2) of the following paragraph :

“(d) so far as it flows from relief under section 2 of the Finance Act, 1964, in proportion to the amounts of their respective unearned incomes within the meaning of the said section 2,” and 25

(ii) by the substitution in subsection (6) of “section 2 of the Finance Act, 1964,” for “section 4 of the Finance Act, 1951 (No. 15 of 1951), or ”. 30

(5) In this section “earned income” and “total income” mean respectively earned income as estimated in accordance with the provisions of the Income Tax Acts and total income from all sources as so estimated.

Relief for small incomes.

3.—(1) In this section— 35

“total income” means total income from all sources as estimated in accordance with the provisions of the Income Tax Acts;

“relevant income” means, in relation to any individual, his total income exclusive of any part thereof which arises to him by virtue or in consequence of a disposition within the meaning of section 20 of the Finance Act, 1922, and which, if subparagraphs (ii) and (iii) of paragraph (b) of subsection (1) of that section had been omitted therefrom, would be deemed to be income of the person by whom the disposition was made. 40

1922, c. 17.

(2) Subject to the provisions of this section, an individual who, in the manner prescribed by the Income Tax Acts, makes a claim in that behalf, makes a return in the prescribed form of his total income, and proves that his total income for the year of assessment does not exceed four hundred and fifty pounds, shall, for the purpose of ascertaining the amount of his assessable income for the purpose of income tax, be allowed a deduction from the amount of his relevant income of a sum equal to one-fourth of the amount of that income. 50

(3) Subject as aforesaid, an individual not entitled to a deduction under the foregoing subsection shall be entitled to have the 55

amount of the income tax payable in respect of his total income reduced, where necessary, so as not to exceed a sum equal to the aggregate of the two following amounts, that is to say, the amount of the tax which would have been payable if his total income had
5 amounted to, but had not exceeded, four hundred and fifty pounds and one-half of the amount by which his total income exceeds four hundred and fifty pounds.

(4) For the purposes of *subsection (3)* of this section, the computation of the tax which would have been payable if the
10 individual's total income had amounted to, but had not exceeded, four hundred and fifty pounds shall be made—

(a) in a case in which the individual's relevant income amounts to not less than four hundred and fifty pounds, on the basis that the income of four hundred and fifty
15 pounds consisted wholly of relevant income, and

(b) in a case in which the individual's relevant income is less than four hundred and fifty pounds, on the basis that the income of four hundred and fifty pounds included the whole of the relevant income.

20 (5) An individual shall not be entitled to any deduction or relief under this section if he is entitled to a deduction under *section 2* of this Act and any deduction or relief under this section shall be in substitution for and not in addition to the deduction under *section 16* of the Finance Act, 1920.

1920, c. 18.

25 (6) *Section 9* of the Finance Act, 1958, is hereby amended—

1958, No. 25.

(i) by the insertion before paragraph (e) of subsection (2) of the following paragraph:

30 “(dd) so far as it flows from relief under *section 3* of the Finance Act, 1964, in proportion to the amounts of their respective relevant incomes within the meaning of the said *section 3*, and ” and

(ii) by the addition of “or under *section 3* of the Finance Act, 1964 ” at the end of subsection (6).

35 (7) All such provisions of the Income Tax Acts as apply in relation to allowances or deductions within the meaning of the Third Schedule to the Finance Act, 1920, shall, with any necessary modifications, apply in relation to deductions or relief under this section.

40 4.—As respects the computation of income for the purposes of income tax for the year 1964-65 or for any subsequent year of assessment—

Limitation of deductions for certain taxes.

(a) any deduction which, but for this paragraph, would be allowable for the tax in the United Kingdom known as profits tax shall be reduced by an amount equal to so much of that tax as can, under *section 21* of the Finance Act, 1949, be allowed as a credit against corporation profits tax;
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1949, No. 13.

(b) paragraph 8 of the Second Schedule to the Finance Act, 1958, shall have effect as if, in clause (c) of subparagraph (3), “either falls to be allowed as a credit against corporation profits tax, or ” were deleted.
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1958, No. 25.

5.—The business of carrying out under *section 4* of the Voluntary Health Insurance Act, 1957, schemes of voluntary health insurance shall, for all the purposes of the Income Tax Acts in relation to the Voluntary Health Insurance Board, be deemed not to be a trade, and accordingly, in particular and without prejudice to the generality of the foregoing, that Board shall be exempt from
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Carrying out of voluntary health schemes—deeming not to be trade.

1957, No. 1.

income tax under Case I of Schedule D in respect of profits or gains arising from that business :

1918, c. 40.

Provided that that Board shall be entitled to relief under section 34 of the Income Tax Act, 1918, as if the foregoing provisions of this section had not been enacted. 5

Amendment of section 22 of Finance Act, 1963, and deeming of having ceased to be collector. 1963, No. 23.

6.—(1) Section 22 of the Finance Act, 1963, is hereby amended by the addition of the following subsection :

“(3) As soon as may be after the termination of the appointment of a collector referred to in *subsection* (2) of this section, the inspector of taxes shall transmit to the Collector-General for collection particulars of all sums of income tax or balances thereof contained in duplicates which were delivered to that collector and which remained unpaid on such termination, and references in the Income Tax Acts to duplicates of assessments delivered to collectors shall be construed as including references to particulars so transmitted.” 10 15

(2) The reference in subsection (2) of section 23 of the Finance Act, 1963, to section 22 of that Act shall be construed as including a reference to that section as amended by *subsection* (1) of this section. 20

1924, No. 27.

(3) Where, before or after the 6th day of April, 1964, the collector duly appointed to collect any income tax in succession to another collector institutes or continues proceedings under section 11 of the Finance Act, 1924, for the recovery of the tax or any balance thereof, the other collector shall, for the purposes of the proceedings, be deemed until the contrary is proved to have ceased to be the collector appointed to collect the tax. 25

Sur-tax to be charged on consideration for certain restrictive covenants, etc.

7.—(1) Where—

(a) an individual who holds, has held or is about to hold an office or employment gives, in connection with his holding thereof, an undertaking (whether absolute or qualified and whether legally valid or not) the tenor or effect of which is to restrict him as to his conduct or activities; and 30 35

(b) in respect of the giving of that undertaking by him, or of the total or partial fulfilment of that undertaking by him, any sum is paid, on or after the 14th day of April, 1964, either to him or to any other person; and

(c) apart from this section, the sum paid would neither fall to be treated as income of any person for the purposes of income tax for any year of assessment nor fall to be taken into account as a receipt in computing, for the purposes of income tax for any year of assessment, the amount of any income of, or loss incurred by, any person, 40 45

the same results shall follow in relation to sur-tax for the year of assessment in which the said sum is paid as would have followed if the said sum had been paid to the said individual (and not to any other person) as and for the net amount of an annual payment to which the said individual was entitled, being an annual payment chargeable to income tax from the gross amount of which tax had been duly deducted under Rule 21 of the General Rules : 50

Provided that where the individual has died before the payment of the said sum, so much of the preceding provisions of this subsection as relates to the results which are to follow from the matters specified in *paragraphs* (a) to (c) of this subsection shall have effect as if the said sum had been paid immediately before the death. 55

(2) Where valuable consideration otherwise than in the form of money is given in respect of the giving of, or of the total or partial fulfilment of, any undertaking, the preceding provisions of this 60

section shall apply as if a sum had instead been paid equal to the value of that consideration.

(3) The preceding provisions of this section shall not apply to any sum paid or consideration given if the undertaking in question 5 was given before the 14th day of April, 1964.

(4) Where any sum is paid or valuable consideration given to any person in any year of assessment in respect of the giving of, or of the total or partial fulfilment of, an undertaking given on or after the 14th day of April, 1964, and satisfying the conditions 10 specified in *paragraph (a) of subsection (1) of this section* (not being a sum from which tax is duly deducted under any provision of the Income Tax Acts), it shall be the duty of the person paying over the sum or giving the consideration to deliver particulars thereof in writing to the inspector of taxes not later than 15 one month after the end of that year, identifying the recipient of the payment or consideration, the undertaking in connection with which it was made or given and the individual who gave that undertaking.

(5) The Third Schedule to the Finance Act, 1963, is hereby 1963, No. 23.
20 amended by the insertion in the third column thereof of " Finance Act, 1964 *Subsection (4) of section 7* ".

(6) In this section, " office or employment " means any office or employment whatsoever such that the emoluments thereof, if any, are or would be chargeable to income tax under Schedule E, or 25 under Case III of Schedule D in accordance with Rule (1) of the Rules contained in Part II of the First Schedule to the Finance Act, 1929, for any year of assessment; and references in this section to the giving of valuable consideration do not include 30 references to the mere assumption of an obligation to make over or provide valuable property, rights or advantages, but do include references to the doing of anything in or towards the discharge of such an obligation. 1929, No. 32.

8.—(1) Subject to the provisions of this and the next following section, income tax shall be charged under Schedule E in respect 35 of any payment to which this section applies which is made to the holder or past holder of any office or employment, or to his executors or administrators, whether made by the person under whom he holds or held the office or employment or by any other person.

Payments on retirement or removal from office or employment.

40 (2) This section applies to any payment (not otherwise chargeable to income tax) which is made, whether in pursuance of any legal obligation or not, either directly or indirectly in consideration or in consequence of, or otherwise in connection with, the termination of the holding of the office or employment or any change in 45 its functions or emoluments including any payment in commutation of annual or periodical payments (whether chargeable to tax or not) which would otherwise have been made as aforesaid.

(3) For the purposes of this and the next following section, any payment made to the spouse or any relative or dependant of a 50 person who holds or has held an office or employment, or made on behalf of or to the order of that person, shall be treated as made to that person, and any valuable consideration other than money shall be treated as a payment of money equal to the value of that consideration at the date when it is given.

55 (4) Any payment which is chargeable to tax by virtue of this section shall be treated as income received on the following date, that is to say—

(a) in the case of a payment in commutation of annual or 60 other periodical payments, the date on which the commutation is effected;

(b) in the case of any other payment, the date of the termination or change in respect of which the payment is made,

and shall be treated as emoluments of the holder or past holder of the office or employment assessable to income tax under Schedule E; and any such payment shall be treated for all the purposes of the Income Tax Acts as earned income. 5

(5) In the case of the death of any person who, if he had not died, would have been chargeable to tax in respect of any such payment, the tax which would have been so chargeable shall be assessed and charged upon his executors or administrators, and shall be a debt due from and payable out of his estate. 10

(6) This section does not apply to any payment made before the 14th day of April, 1964, nor to any payment, whenever made, being— 15

(a) a payment made in pursuance of an obligation incurred before that date; or

(b) a payment made in respect of a termination or change which took place before that date, not being a payment made in commutation of annual or periodical payments; 20

but subject as aforesaid this section applies to payments made before as well as after the passing of this Act.

(7) Where any payment chargeable to tax under this section is made to any person in any year of assessment, it shall be the duty of the person by whom it is made to deliver particulars thereof in writing to the inspector of taxes not later than fourteen days after the end of that year. 25

(8) The Third Schedule to the Finance Act, 1963, is hereby amended by the insertion in the third column thereof of "Finance Act, 1964 Subsection (7) of section 8". 30

Exemptions and reliefs in respect of tax under section 8.

9.—(1) Tax shall not be charged by virtue of the last foregoing section in respect of the following payments, that is to say—

(a) any payment made in connection with the termination of the holding of an office or employment by the death of the holder, or made on account of injury to or disability of the holder of an office or employment; 35

(b) any sum chargeable to sur-tax under section 7 of this Act;

(c) a benefit provided in pursuance of any such scheme or agreement as is referred to in section 32 of the Finance Act, 1958, where the holder of the office or employment was chargeable to tax in respect of sums paid, or treated as paid, with a view to the provision of the benefit; 40

(d) a benefit paid in pursuance of any such scheme or fund as is described in subsection (1) and subsection (2) of section 33 of the Finance Act, 1958. 45

(2) Tax shall not be charged by virtue of the last foregoing section in respect of a payment in respect of an office or employment in which the holder's service included foreign service where— 50

(a) in the case of a payment of compensation for loss of office, the foreign service comprised the whole of the three years immediately preceding the relevant date (or the whole period of service if less than three years), or

(b) in the case of any other payment, the foreign service comprised either— 55

1958, No. 25.

- (i) in any case, three-quarters of the whole period of service down to the relevant date, or
- (ii) where the period of service down to the relevant date exceeded ten years, the whole of the last ten years, or
- (iii) where the period of service down to the relevant date exceeded twenty years, one-half of that period, including any ten of the last twenty years.

(3) Tax shall not be charged by virtue of the last foregoing section in respect of a payment of an amount not exceeding three thousand pounds, and in the case of a payment which exceeds that amount shall be charged only in respect of the excess:

Provided that where two or more payments in respect of which tax is chargeable by virtue of that section, or would be so chargeable apart from the foregoing provisions of this subsection, are made to or in respect of the same person in respect of the same office or employment, or in respect of different offices or employments held under the same employer or under associated employers, this subsection shall apply as if those payments were a single payment of an amount equal to that aggregate amount; and the amount of any one payment chargeable to tax shall be ascertained as follows, that is to say—

(a) where the payments are treated as income of different years of assessment, the said sum of three thousand pounds shall be deducted from a payment treated as income of an earlier year before any payment treated as income of a later year; and

(b) subject as aforesaid, the said sum shall be deducted rateably from the payments according to their respective amounts.

(4) The person chargeable to tax by virtue of the last foregoing section in respect of any payment may, before the expiration of six years after the end of the year of assessment of which it is treated as income, by notice in writing to the inspector of taxes claim any such relief in respect of the payment as is applicable thereto under the *First Schedule* to this Act; and where such a claim is duly made and allowed, all such repayments and assessments of tax shall be made as are necessary to give effect thereto.

(5) For the purposes of this section and of the *First Schedule* to this Act offices or employments in respect of which payments to which the last foregoing section applies are made shall be treated as held under associated employers if, on the date which is the relevant date in relation to any of those payments, one of those employers is under the control of the other or of a third person who controls or is under the control of the other on that or any other such date.

(6) In 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.

(7) In this section “the relevant date”, “payment of compensation for loss of office” and “foreign service” have the same meaning as in the *First Schedule* to this Act, and references to an employer or to a person controlling or controlled by an employer include references to his successors.

(8) For the purposes of any provision of the Income Tax Acts requiring income of any description to be treated as the highest part of a person's income, that income shall be calculated without regard to any payment chargeable to tax by virtue of the last foregoing section.

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Power to omit
Schedule A
assessments in
certain cases.

10.—(1) In this section—

“basis period” means, in relation to a year of assessment, 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 in respect of the trade 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;

“company” means any body corporate;

“short lease” has the same meaning as in Part IX of the Finance Act, 1963;

“trade” means a trade within Case I of Schedule D;

“unit of valuation” means any lands, tenements or hereditaments valued under the Valuation Acts as a unit.

(2) (a) Subject as hereafter provided, this section applies to any unit of valuation in respect of which a company is assessable under Schedule A being a unit of valuation of which no part fails, at any time during the year of assessment, to satisfy one or other of the following conditions, that is to say:

(i) that it is wholly occupied by the company assessable as aforesaid for the purposes of a trade, or

(ii) that it, with or without other premises, is subject to a short lease granted by the company not being such a lease as is referred to in section 87 of the Finance Act, 1963.

1963, No. 23.

(b) This section does not apply to a unit of valuation—

(i) of which the whole or a part is occupied for the purposes of a trade which consists wholly or partly of exempted trading operations within the meaning of Part II of the Finance (Miscellaneous Provisions) Act, 1958, or

(ii) in respect of which any rent is payable under a short lease by the company assessable under Schedule A in respect thereof.

1958, No. 28.

(c) For the purposes of *subparagraph (ii)* of *paragraph (a)* of this subsection, the currency of a lease shall be determined as it would be determined for the purposes of subsection (4) of section 84 of the Finance Act, 1963.

(3) Notwithstanding anything in the Income Tax Acts, no assessment under Schedule A need be made for 1964-65 or any subsequent year of assessment in respect of a unit of valuation to which this section applies; and where, for any year of assessment, an assessment under Schedule A is not made, the annual value of the unit of valuation shall not, save as is hereafter provided, be taken into account for any purpose of the said Acts in relation to the company assessable under Schedule A in respect thereof.

(4) Where—

(a) the whole or a part of a unit of valuation to which this section applies (hereafter in this subsection referred to as the unit) is occupied at any time during a year of assessment (hereafter in this subsection referred to as the relevant year) for the purposes of a trade carried on by the company concerned, and

(b) an assessment under Schedule A is not made for the relevant year in respect of the unit,

the following provisions shall apply to the computation for the purpose of assessment of the amount of the profits or gains of the trade for the basis period for the relevant year but not to the computation for the purpose of relief of the amount of a loss sustained in the trade in that period :

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- (i) the profits or gains of the basis period shall first be computed as if an assessment under Schedule A in respect of the unit had been made for every year of assessment falling wholly or partly within the basis period for which such an assessment was not made;
 - (ii) the amount computed in accordance with *paragraph (i)* of this subsection shall then be adjusted as if, in addition to the trading receipts taken into account in arriving at it, the company had received in the basis period an amount of trading receipts equal to the sum specified in the next following paragraph and the amount computed in accordance with the said *paragraph (i)* as so adjusted shall for all purposes of the Income Tax Acts be taken to be the amount of the profits or gains of the basis period;
 - (iii) the sum referred to in *paragraph (ii)* of this subsection is a sum equal to the amount of the assessment under Schedule A which might have been made in respect of the unit for the relevant year or, in a case in which Rule 7 of No. V of Schedule A would have applied, the net amount, as reduced for the purposes of collection, of the assessment which might have been made as aforesaid, provided that in a case in which the whole of the unit is not occupied for the purposes of the trade throughout the relevant year, the sum hereinbefore specified shall be appropriately reduced.

35 (5) (a) Where—

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- (i) the assessment under Schedule A for any year of assessment (hereafter in this subsection referred to as the relevant year) in respect of a unit of valuation to which this section applies (hereafter in this subsection referred to as the unit) would, if made, fall to be reduced for the purposes of collection under Rule 7 of No. V of Schedule A,
 - (ii) an assessment under Schedule A is not made for that year in respect of the unit,
 - (iii) a period (hereafter in this subsection referred to as the unassessed period) being the whole or a part of that year falls within a period (hereafter in this subsection referred to as the accounting period) for which the accounts of the company concerned are made up, and
 - (iv) the whole or a part of the unit is occupied at any time during the unassessed period for the purposes of a trade carried on by the company,

55 there shall be allowed in the computation of the amount of a loss sustained in the trade in the accounting period such deduction, if any, as is authorised by *paragraph (b)* of this subsection.

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- (b) (i) In a case in which the unassessed period coincides with the relevant year and the whole of the unit was throughout that period occupied for the purposes of the trade, the deduction under *paragraph (a)* of this subsection shall be equal to the amount, if any, by which the net amount of the assessment

under Schedule A which might have been made for the relevant year in respect of the unit falls short of the sum which, if the said assessment had been made, would have fallen to be deducted, under Rule 5 of the Rules applicable to Cases I and II of Schedule D, in respect of the unassessed period on account of the annual value of the unit. 5

- (ii) In any other case, the deduction under *paragraph (a)* of this subsection shall be the same proportion of the deduction which would have been allowable thereunder, if *subparagraph (i)* of this paragraph applied, as the proportion which the sum which in the circumstances of the case would, if an assessment under Schedule A in respect of the unit had been made for the relevant year, have fallen to be deducted, under the said Rule 5, in respect of the unassessed period on account of the annual value of the unit bears to the sum which would have fallen to be deducted under that Rule if the circumstances were as stated in the said *subparagraph (i)*. 10 15 20

(6) Where in consequence of the operation of the foregoing provisions of this section the amount of the profits or gains of a trade on which a company is chargeable to tax under Case I of Schedule D is, for any year of assessment, greater than it would otherwise have been, only so much of the profits or gains on which the company is so chargeable as does not exceed the amount on which it would have been so chargeable if this section had not been enacted and only so much of the tax payable by the company as is attributable to that part of the profits or gains shall be taken into account in determining the amount of any relief to which the company is entitled for the year of assessment under the Finance (Profits of Certain Mines) (Temporary Relief from Taxation) Act, 1956, Part II or Part III of the Finance (Miscellaneous Provisions) Act, 1956, or section 70 of the Finance Act, 1963. 25 30

1956, No. 8.
1956, No. 47.

(7) The circumstance that in accordance with this section an assessment under Schedule A is not made in respect of any unit of valuation shall not have the effect that a sum, which would otherwise be treated in accordance with Part IV of the Finance Act, 1958, as a requisite of an office or employment, is not so treated. 35

1958, No. 25.

(8) (a) A company may by notice in writing delivered to the inspector of taxes within the time limited by *paragraph (b)* of this subsection elect that this section shall not have effect in relation to it and, where a company has so elected, no unit of valuation in respect of which it is assessable under Schedule A shall be a unit of valuation to which this section applies. 40 45

(b) A notice under *paragraph (a)* of this subsection shall be delivered—

(i) in the case of a company in existence at the passing of this Act, within six months from the date of such passing, 50

(ii) in any other case, within six months from the date on which the company is incorporated.

(c) A company may at any time withdraw a notice given by it under *paragraph (a)* of this subsection and thereupon the notice shall cease to have effect as from the beginning of the next following year of assessment. 55

11.—(1) In this section—

Payment of
certain rents
without deduction
of tax.

“lessor” means a person to whom rent is payable;

“premises” means any lands, tenements or hereditaments in the State;

5 “rent” means any such payment as is mentioned in paragraph (b) of subsection (1) of section 94 of the Finance Act, 1963.

10 (2) (a) It shall be lawful for the inspector of taxes to enter into an arrangement with a lessor whereby the income tax chargeable on any or all rents payable to the lessor is assessed and charged by assessment under Case VI of Schedule D instead of being deducted under Rule 19 or Rule 21 of the General Rules.

15 (b) Where pursuant to such an arrangement a lessor is for any year of assessment chargeable by assessment under Case VI of Schedule D in respect of two or more amounts of rent, the several amounts may be assessed in one assessment.

20 (c) Any such arrangement shall come into force as from the beginning of a year of assessment.

(d) Either party to any such arrangement may at any time give notice in writing to the other that he wishes to terminate the arrangement, and, on the expiration of one month from the giving of such notice, the arrangement shall be terminated.

25 (3) In connection with the making of an arrangement under this section and from time to time during the currency of such an arrangement, the inspector of taxes may by notice in writing require the lessor to deliver within the time limited by the notice such information as may be specified in the notice as to the rents
30 receivable by him and, in particular and without prejudice to the generality of the foregoing, may require the lessor to deliver a statement setting out the names and addresses of all persons by whom rents are payable to him, the annual amount of the rent so payable by each such person and the situation of the premises in
35 respect of which such rent is payable.

(4) Where it is necessary to do so for the purpose of giving effect to *subsection (2)* of this section, the inspector of taxes may give to any person by whom a rent is payable—

40 (a) a notice in writing instructing him that payments of the rent becoming payable by him to the lessor concerned on or after a specified date (which shall be not less than one month after the date of the notice) are to be paid without deduction of tax;

45 (b) a notice in writing instructing him that the notice previously given under *paragraph (a)* of this subsection is cancelled and that tax is deductible from all payments of the rent paid after a specified date (which shall be not less than seven days after the date of the notice).

50 (5) The following provisions shall have effect in relation to payments of rent which by reference to instructions given under *subsection (4)* of this section are payable without deduction of tax—

55 (a) section 94 of the Finance Act, 1963, shall have effect in relation to the payments as if paragraph (b) of subsection (3) were deleted;

(b) the payments shall be deemed for the purposes of paragraph (b) of subsection (4) of section 84 of the Finance Act, 1963, to have been payable under a short lease;

(c) where the payments becoming payable in a year of assessment are paid in respect of premises occupied for the purposes of a trade, profession or vocation carried on by the person by whom they are paid, that person shall be allowed, by repayment or otherwise, such relief, if any, as may be necessary to reduce the total amount of tax ultimately borne by him for the year to the amount which would have been so borne if the notice under paragraph (a) of subsection (4) of this section had not been given;

(d) so much of the payments becoming payable in a year of assessment as do not otherwise fall to be taken into account in the computation, for the purposes of income tax, of the amount of any profits or gains or loss of the person by whom they are paid shall be deducted from or set off against the income for the year of assessment of that person.

(6) The Third Schedule to the Finance Act, 1963, is hereby amended by the insertion in the second column thereof of " Finance Act, 1964 Subsection (3) of section 11 "

Payment of interest on certain securities.

1924, No. 27.

12.—(1) Any debentures, debenture stock or other forms of security issued after the passing of this Act by a company to which this section applies shall be deemed to be securities issued under the authority of the Minister for Finance within the meaning of section 2 of the Finance Act, 1924, and that section shall apply accordingly.

(2) Notwithstanding anything contained in the Income Tax Acts, in computing for the purposes of assessment under Case I of Schedule D the amount of the profits or gains of a company to which this section applies, for any period for which accounts are made up, there shall be allowed as a deduction the amount of the interest on debentures, debenture stock or other forms of security which, by direction of the Minister for Finance given under section 2 of the Finance Act, 1924, as applied by this section, is paid by the company without deduction of tax for such period.

(3) The companies to which this section applies are Aer Lingus, Teoranta, Aer Rianta, Teoranta, and Aerlinte Eireann, Teoranta.

1918, c. 40.

(4) There shall be added to Rule 1 of Case III of Schedule D of the Income Tax Act, 1918, the following clause :

" (m) interest on debentures, debenture stock or other forms of security issued by Aer Lingus, Teoranta, Aer Rianta, Teoranta, or Aerlinte Eireann, Teoranta, in cases where such interest is paid without deduction of tax."

PART II

CUSTOMS AND EXCISE

Beer.

1962, No. 15.

13.—(1) In lieu of the duty of excise imposed by subsection (1) of section 3 of the Finance Act, 1962, there shall be charged, levied and paid on all beer brewed within the State on or after the 15th day of April, 1964, a duty of excise at the rate of thirteen pounds, six shillings and ninepence for every thirty-six gallons of worts of a specific gravity of one thousand and fifty-five degrees.

(2) In lieu of the duty of customs imposed by subsection (2) of section 3 of the Finance Act, 1962, there shall, as on and from the 15th day of April, 1964, be charged, levied and paid, on mum, spruce or black beer, Berlin white beer, and other preparations
5 (whether fermented or not fermented) of a similar character imported into the State, a duty of customs at the following rates:

(a) for every thirty-six gallons of beer of which the worts are, or were before fermentation, of a specific gravity not exceeding one thousand, two hundred and fifteen degrees
10 —fifty-three pounds, nine shillings;

(b) for every thirty-six gallons of beer of which the worts are, or were before fermentation, of a specific gravity exceeding one thousand, two hundred and fifteen degrees
—sixty-two pounds, twelve shillings.

(3) In lieu of the duty of customs imposed by subsection (3) of section 3 of the Finance Act, 1962, there shall, as on and from the 15th day of April, 1964, be charged, levied and paid on all beer of any description (other than beer chargeable with the duty imposed by subsection (2) of this section) imported into the State, a
15 duty of customs at the rate of thirteen pounds, seven shillings and threepence for every thirty-six gallons of beer of which the worts were before fermentation of a specific gravity of one thousand and fifty-five degrees.
20

(4) There shall be allowed and paid on the exportation as merchandise or the shipment for use as stores of beer on which it is shown, to the satisfaction of the Revenue Commissioners, that the duty imposed by subsection (1), subsection (2) or subsection (3) of this section has been paid, a drawback calculated according to the original specific gravity of the beer, at the rate of thirteen
25 pounds, seven shillings on every thirty-six gallons of beer of which the original specific gravity was one thousand and fifty-five degrees.
30

(5) Where, in the case of beer which is chargeable with the duty imposed by subsection (1) or subsection (3) of this section or in the case of beer on which drawback under subsection (4) of this section is payable, the specific gravity of the beer is not one thousand and fifty-five degrees, the duty or drawback shall be varied proportionately.
35

(6) Section 24 of the Finance Act, 1933, shall not apply or have effect in relation to either of the duties of customs to which this section refers. 1933, No. 15.
40

14.—(1) The Finance Act, 1920, as amended by section 4 of the Finance Act, 1962, shall, as on and from the 15th day of April, 1964, be amended by the substitution in Part I of the First Schedule to the said Finance Act, 1920, of the matter set out in
45 the *Second Schedule* to this Act for the matter inserted therein by the said section 4, and subsection (1) of section 3 of the said Finance Act, 1920, shall have effect accordingly. Spirits. 1920, c. 18. 1962, No. 15.

(2) Nothing in this section shall operate to relieve from or to prejudice or affect the additional customs duties in respect of immature spirits imposed by section 9 of the Finance Act, 1926. 1926, No. 35.
50

15.—(1) This section applies to spirits known as whiskey which at importation are shown to the satisfaction of the Revenue Commissioners to have been wholly manufactured in Northern Ireland and to have been bottled and consigned by the distiller. Spirits (Northern Ireland).

(2) The customs duty on spirits mentioned in the last foregoing section shall, as on and from the day after the day on which this Act is passed, be charged, levied and paid on spirits to which this section applies at the rate of nine pounds, eleven shillings and sevenpence for every gallon computed at proof in lieu of the rate chargeable under the last foregoing section. 5

Hydrocarbon oils.

16.—(1) In this section—

1935, No. 28.

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

S.I. No. 104
of 1959.

“the (No. 69) Order” means the Imposition of Duties (No. 69) (Hydrocarbon Oils) (Excise Duties) Order, 1959; 10

S.I. No. 219
of 1959.

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

1931, No. 43.

(2) The duty of customs imposed by section 1 of the Finance (Customs Duties) (No. 4) Act, 1931, as amended by subsequent enactments, shall, in respect of mineral hydrocarbon light oil chargeable with that duty, be charged, levied and paid as on and from the 15th day of April, 1964, at the rate of 3s. 1½d. the gallon in lieu of the rate specified in paragraph 3 of the (No. 84) Order. 15

1935, No. 7.

(3) The duty of excise imposed by section 1 of the Finance (Miscellaneous Provisions) Act, 1935, as amended by subsequent enactments, shall, in respect of mineral hydrocarbon light oil chargeable with that duty which is sent out, on or for sale or otherwise, from the premises of the manufacturer thereof on or after the 15th day of April, 1964, or is used by such manufacturer on or after that date for any purpose other than the manufacture or production of mineral hydrocarbon oil, be charged, levied and paid at the rate of 3s. 0½d. the gallon in lieu of the rate specified in paragraph 2 of the (No. 69) Order. 20
25

(4) The duty of customs imposed by section 21 of the Act of 1935 shall, in respect of hydrocarbon oil chargeable with that duty, be charged, levied and paid, as on and from the 15th day of April, 1964, at the rate of 2s. 5¼d. the gallon in lieu of the rate now chargeable by virtue of paragraph 4 of the (No. 84) Order. 30

(5) As on and from the 15th day of April, 1964, the rate of any rebate allowed under subsection (2) of section 21 of the Act of 1935 shall— 35

(a) in respect of hydrocarbon oil on which such rebate is allowable and on which the duty of customs mentioned in subsection (4) of this section was paid at the rate of 2s. 5¼d. the gallon, be 2s. 5¼d. the gallon, and 40

(b) in respect of hydrocarbon oil on which such rebate is allowable and on which the duty of customs mentioned in subsection (4) of this section was, by virtue of paragraph 6 of the (No. 84) Order, paid at the rate of 2s. 4¼d. the gallon, be 2s. 4¼d. the gallon, 45

1960, No. 19.

in lieu of the rate allowable immediately before the 15th day of April, 1964, by virtue of subsection (2) of section 18 of the Finance Act, 1960.

(6) The duty of excise imposed by section 21 of the Act of 1935 shall, in respect of hydrocarbon oil chargeable with that duty which is sent out, on or for sale or otherwise, from the premises of the manufacturer thereof on or after the 15th day of April, 1964, or is used by such manufacturer on or after that date for any purpose other than the manufacture or production of hydrocarbon oil, be charged, levied and paid at the rate of 2s. 4¼d. the gallon in lieu of the rate now chargeable by virtue of paragraph 3 of the (No. 69) Order. 50
55

- (7) As on and from the 15th day of April, 1964, the rate of any rebate allowed under subsection (4) of section 21 of the Act of 1935, in respect of hydrocarbon oil on which such rebate is allowable and on which the excise duty mentioned in subsection (6) of this section was paid at the rate of 2s. 4½d. the gallon, shall be 2s. 4½d. the gallon in lieu of the rate allowable immediately before the 15th day of April, 1964, by virtue of subsection (3) of section 18 of the Finance Act, 1960.
- (8) As on and from the 15th day of April, 1964, the rate of any repayment allowed under subsection (8) of section 10 of the Finance Act, 1957, in respect of hydrocarbon oil on which such repayment is allowable and on which either—
- (a) the excise duty mentioned in subsection (6) of this section was paid at the rate of 2s. 4½d. the gallon, or
- (b) the customs duty mentioned in subsection (4) of this section was paid at the rate of 2s. 4½d. the gallon or 2s. 5½d. the gallon,
- shall be 9d. the gallon in lieu of the rate allowable immediately before the 15th day of April, 1964.
- 17.—(1) The duty of customs on tobacco imposed by section 20 of the Finance Act, 1932, shall, as on and from the 15th day of April, 1964, be charged, levied and paid at the several rates specified in *Part I* of the *Third Schedule* to this Act in lieu of the several rates at which the said duty is now chargeable by virtue of subsection (6) of section 5 of the Finance Act, 1962.
- (2) The duty of excise on tobacco imposed by section 19 of the Finance Act, 1934, shall, as on and from the 15th day of April, 1964, be charged, levied and paid at the several rates specified in *Part II* of the *Third Schedule* to this Act in lieu of the several rates at which the said duty is now chargeable by virtue of subsection (7) of section 5 of the Finance Act, 1962.
- (3) 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 15th day of April, 1964, be at the rate of one pound, two shillings and fivepence per pound.
- (4) (a) If any licensed manufacturer of tobacco shows to the satisfaction of the Revenue Commissioners that he has, on or after the 15th day of April, 1964, sold and sent out for use within the State any tobacco to which this subsection applies manufactured by him from unmanufactured tobacco on which duty has been paid, such manufacturer, provided that he complies with the relevant regulations made under or applied by this section, shall be entitled to receive a rebate at the rate of four shillings and sixpence per pound on such tobacco to which this subsection applies.
- (b) The Hard Pressed Tobacco Rebate Regulations, 1940, shall have effect in relation to the rebate under this subsection, and for that purpose—
- (i) the references in Regulations 1, 3, 6, 7, 8 and 9 of those Regulations to hard pressed tobacco shall be construed as including references to tobacco to which this subsection applies, and
- (ii) the references in Regulations 1, 2, 3, 5, 7 and 8 of those Regulations to rebate shall be construed as including references to rebate under this subsection.

1957, No. 20.

Tobacco.

1932, No. 20.

1962, No. 15.

1934, No. 31.

1940, No. 14.

S.R.&O., No. 279 of 1940.

(c) This subsection applies to manufactured tobacco of kinds normally intended to be used in pipes, not being tobacco which is hard pressed tobacco as defined in section 17 of the Finance Act, 1940.

(5) The Revenue Commissioners may make regulations for giving effect to the provisions of this section and, in particular, for providing for repayments and adjustments of rebates under this section in cases where drawback is claimed and allowed on the relevant tobacco or such tobacco is returned to the premises of the manufacturer by whom it was manufactured or of another manufacturer, and if any such regulations are made, the Hard Pressed Tobacco Rebate Regulations, 1940, shall cease to have effect in relation to the rebate under this section.

(6) If any person, for the purpose of obtaining, for himself or for another person, a rebate under this section, or under section 17 of the Finance Act, 1940, makes (whether in a return relating to the rebate or otherwise than in any such return) a statement or representation which is to his knowledge false or misleading, he shall be guilty of an offence and shall be liable to a customs penalty of £100 or three times the value of the tobacco (including the duty thereon) in respect of which he made the statement or representation, whichever is the greater, and the tobacco shall be liable to forfeiture.

Firearm
certificate duty.

18.—(1) In this section "firearm certificate" means a firearm certificate granted under the Firearms Acts, 1925 and 1964.

(2) In the case of a firearm certificate coming into force, whether by way of grant or renewal, on or after the 1st day of August, 1964, there shall be charged, levied and paid an excise duty at the rate specified in the *Fourth Schedule* to this Act.

(3) The excise duty on a firearm certificate coming into force on or after the 1st day of August, 1964, shall be paid to and collected by the Minister for Justice or the Garda Síochána.

1925, No. 28.

(4) Sections 40 and 43 of the Finance Act, 1925, shall not have effect in relation to a firearm certificate coming into force on or after the 1st day of August, 1964.

Amendment of
section 8 (4)
of Finance Act,
1942, and section
20 (5) of Finance
Act, 1960.
1942, No. 14.

19.—(1) Subsection (4) of section 8 of the Finance Act, 1942, is hereby amended—

(i) by the deletion of "against the owner of a motor vehicle",

(ii) by the substitution for "the said", where those words occur firstly, of "a", and

(iii) by the substitution for "the said owner of the said motor vehicle" of "(i) either the owner of the said vehicle or, if a person other than the owner was at the time at which it is alleged that the offence was committed entitled to possession of the said motor vehicle, the person so entitled and (ii) if a person other than the owner or the person entitled as aforesaid was at the time at which it is alleged that the offence was committed in charge of the said motor vehicle, the person so in charge".

1960, No. 19.

(2) Subsection (5) of section 20 of the Finance Act, 1960, is hereby amended—

- (i) by the deletion of " and (c) the defendant is the owner of the vehicle," and
- (ii) by the substitution for " such owner " of " (i) either the owner of the vehicle or, if a person other than the owner was at the time at which it is alleged that the offence was committed entitled to possession of the vehicle, the person so entitled and (ii) if a person other than the owner or the person entitled as aforesaid was at the time at which it is alleged that the offence was committed in charge of the vehicle, the person so in charge ".

20.—(1) The provisions of this section shall have effect in relation to samples of hydrocarbon oil taken under section 21 of the Finance Act, 1935, or under any regulations made under that section.

Provisions in relation to samples of hydrocarbon oil.
1935, No. 28.

(2) The result of an analysis of such a sample shall not be admissible on behalf of the prosecution in any proceedings under section 21 of the Finance Act, 1935, unless the analysis was made by an authorised analyst.

(3) In any such proceedings as are mentioned in the foregoing subsection—

(a) a certificate purporting to be signed by an authorised analyst may be tendered in evidence without proof,

(b) where such a certificate is so tendered—

(i) it shall be deemed until the contrary is proved to have been signed by an authorised analyst,

(ii) it shall be evidence until the contrary is proved of the facts stated therein,

(iii) subject to the next subparagraph, it shall not be necessary for the person who signed it to attend or give *viva voce* evidence,

(iv) if any statement contained in it is disputed by the defendant, the Judge or Justice shall, at the request of the prosecution, give a reasonable opportunity, by adjournment of the hearing or otherwise, for the person by whom the analysis was made to attend and give *viva voce* evidence.

(4) In this section " authorised analyst " means the State Chemist or a person acting under his direction.

21.—(1) Section 1 of the Finance (Excise Duties) (Vehicles) Act, 1952, is hereby amended by the insertion after subsection (7) of the following subsection :

Amendment of Finance (Excise Duties) (Vehicles) Act, 1952.

" (7A) Duty under this section shall not be charged or levied in respect of any vehicle by reason of its use by the council of a county, the corporation of a county or other borough or the council of an urban district (including use by any such body on being taken by them on hire) for spreading material on public roads to deal with frost, ice or snow, or for clearing snow from public roads by means of a snow plough or other contrivance, whether forming part of the vehicle or not, or by reason of its use for the purpose of going to or from the place where used for the foregoing purposes."

1952, No. 24.

(2) Section 2 of the Finance (Excise Duties) (Vehicles) Act,

1952, is hereby amended by the insertion after subsection (1) of the following subsections:

(1) " (1A) Where, but for this subsection, duty would become and be chargeable on a vehicle at a higher rate by reason of its use by the council of a county, the corporation of a county or other borough or the council of an urban district (including use by any such body on being taken by them on hire) for spreading material on public roads to deal with frost, ice or snow, or for clearing snow from public roads by means of a snow plough or other contrivance, whether forming part of the vehicle or not, or by reason of its use for the purpose of going to or from the place where used for the foregoing purposes, duty shall not become or be chargeable at that higher rate.

(1B) Where a tractor to which subparagraph (b) or subparagraph (c) of paragraph (4) of Part I of the Schedule to this Act applies is used on public roads for the purpose of bringing it, with a snow plough or similar contrivance attached, to a place where it is to be used or from a place where it has been used for clearing snow from roads, a higher rate of duty shall not become or be chargeable in respect of the tractor by reason of such user."

PART III

DEATH DUTIES

22.—(1) Section 12 of the Finance Act, 1951, is hereby amended by the addition at the end of subsection (2) of " or, in a case in which an interest in property limited to cease on a death (including an interest in property subject to a limitation (in whatsoever form) having the effect of providing in the alternative for the cesser of such interest on a death or on the occurrence of some event or expiration of some period before such death) has, after it has become an interest in possession, determined (whether by surrender, divesting, forfeiture or any other means except the expiration of a fixed term at the expiration whereof such interest was limited to cease), such as to operate by reference to persons whose beneficial ownership the relevant securities are or were immediately before the date on which such interest determined."

(2) Section 34 of the Finance Act, 1956, is hereby amended by the addition at the end of subsection (3) of " or, in a case in which an interest in property limited to cease on a death (including an interest in property subject to a limitation (in whatsoever form) having the effect of providing in the alternative for the cesser of such interest on a death or on the occurrence of some event or expiration of some period before such death) has, after it has become an interest in possession, determined (whether by surrender, divesting, forfeiture or any other means except the expiration of a fixed term at the expiration whereof such interest was limited to cease), such as to operate by reference to persons beneficially owning the stocks or other securities immediately before the date on which such interest determined "

(3) The foregoing provisions of this section shall not operate to prevent the grant of any exemption which would be lawful if those provisions were disregarded.

Amendment of section 12 of Finance Act, 1951, and section 34 of Finance Act, 1956.

1951, No. 15.

1956, No. 22.

PART IV

STAMP DUTIES

- 23.—(1) An instrument referred to under any of the following headings in the First Schedule to the Stamp Act, 1891, shall be exempt from all stamp duties—
- (a) Letter of Allotment and Letter of Renunciation, or any other document having the effect of a letter of allotment.
 - (b) Scrip Certificate, Scrip, or other document.
 - (c) Letter or Power of Attorney, and Commission, Factory, Mandate, or other instrument in the nature thereof.
 - (d) Notarial Act.
 - (e) Protest of any bill of exchange or promissory note.
 - (f) Voting Paper.
- (2) This section shall come into operation on the 1st day of August, 1964, or the date of the passing of this Act, whichever is the later.
- 24.—(1) The Revenue Commissioners may, if they in their discretion so think proper, enter into an agreement with any body corporate to which this section applies for the composition, in accordance with the following provisions of this section, of the stamp duty chargeable under the heading "Bill of Exchange or Promissory Note" in the First Schedule to the Stamp Act, 1891, on instruments drawn by the body corporate on their banker on forms provided by themselves.
- (2) Any such agreement shall be in such form and on such terms and shall contain such conditions as the Revenue Commissioners think proper and, in particular, the agreement shall require the body corporate to deliver to the Revenue Commissioners periodical accounts in respect of the instruments to which it relates giving particulars of those instruments.
- (3) While any such agreement remains in force, any instrument to which it relates and which bears such indication of the payment of stamp duty as the Revenue Commissioners may require shall not be chargeable with stamp duty, but, in lieu thereof and by way of composition, the body corporate who have entered into the agreement shall pay to the Revenue Commissioners, on the delivery of any account under the agreement, such sums as would, but for the provisions of this section, have been chargeable by way of stamp duty on instruments to which the agreement relates drawn during the period to which the account relates.
- (4) Where the body corporate concerned make default in delivering any account required by any such agreement or in paying the duty payable on the delivery of any such account, they shall be liable to a fine not exceeding fifty pounds for any day during which the default continues and shall also be liable to pay, in addition to the duty, interest thereon, which shall be recoverable in the same manner as if it were part thereof, at the rate of five per cent. per annum from the date when the default begins.
- (5) This section applies to every body corporate incorporated in the State other than a company as defined in section 2 of the Companies Act, 1963.
- (6) Any agreement which was entered into under section 45 (repealed by this Act) of the Finance Act, 1963, and which was in force immediately before the passing of this Act shall have effect after such passing as if it had been entered into under this section.

Termination of stamp duty on certain instruments.

1891, c. 39.

Agreement as to stamp duty on certain instruments.

1963, No. 33.

1963, No. 23.

PART V

CORPORATION PROFITS TAX

Relief in respect of certain losses.

25.—(1) Subject to the provisions of this section, where the company carrying on a business has, in any accounting period ending on or after the 1st day of January, 1962, sustained a loss in the business (to be computed in like manner as profits arising in an accounting period are computed for the purpose of corporation profits tax), the company may claim that the loss, in so far as it is not otherwise taken into account so as to reduce or relieve any charge to corporation profits tax, shall be carried forward and, as far as may be, deducted from or set off against the profits arising from the business in the next accounting period and, if and so far as it exceeds the profits so arising in that period, against the profits so arising in the next accounting period, and so on.

(2) Where, of an accounting period in which a loss has been sustained, part is before and part after the beginning of the 1st day of January, 1962, the loss shall be apportioned between the period up to and the period beginning on that date in proportion to the respective lengths of those periods, and so much of the loss as is apportioned to the period up to that date shall be disregarded for the purposes of subsection (1) of this section.

of an accounting period. 1920, c. 18.

(3) In this section "business" means any trade or business or any undertaking of a similar character the profits whereof are profits to which Part V of the Finance Act, 1920, applies.

(4) The purposes imported by the reference in subsection (3) of section 53 of the Finance Act, 1920, to the purposes of Part V of that Act shall, notwithstanding subsection (5) of section 35 of this Act, not include the purposes of the foregoing subsections of this section.

Amendment of section 52 of Finance Act, 1920.

26.—(1) With effect as on and from the 1st day of January, 1964, subsection (3) of section 52 of the Finance Act, 1920, shall be construed and have effect as if, in the definition of the word "company" contained in that subsection, the words "nor a private company the liability of whose members is unlimited" were omitted.

(2) For the purpose of giving effect to subsection (1) of this section, where part of an accounting period is before and part after the beginning of the 1st day of January, 1964, the total profits of the accounting period shall be apportioned between the period up to and the period beginning on that date in proportion to the respective lengths of those periods, and corporation profits tax shall be charged only on so much of the profits as are apportioned to the period beginning on that date, and that period shall be deemed to be an accounting period.

Deductions for directors' remuneration. 1941, No. 14.

27.—In respect of every accounting period ending after the 31st day of December, 1963, proviso (c) to subsection (2) of section 53 of the Finance Act, 1920, and subsection (4) of section 36 of the Finance Act, 1941, shall be construed and have effect as if for the words "one thousand five hundred pounds" there were substituted the words "two thousand five hundred pounds".

Assessment and collection of corporation profits tax. 1946, No. 15.

28.—(1) Assessments to corporation profits tax shall, notwithstanding subsection (1) of section 56 of the Finance Act, 1920, and subsection (1) of section 24 of the Finance Act, 1946, be made by inspectors of taxes and the tax shall be collected by the Collector-General.

(2) Accordingly— (a) after assessments to corporation profits tax have been made, the inspectors of taxes shall transmit particulars

- of the sums to be collected to the Collector-General and he shall collect and levy those sums,
- (b) references to the Revenue Commissioners in subsection (3) of section 54, subsection (1) of section 55 and subsection (6) of section 56 of the Finance Act, 1920, shall be construed as references to an inspector of taxes,
- (c) "or corporation profits tax" shall be inserted in paragraph (a) of subsection (5) of section 54 of the Finance Act, 1958, after "income tax or sur-tax",
- (d) the reference to the Accountant General of Revenue in subsection (6) of section 14 of the Finance Act, 1962, shall be construed as a reference to the Collector-General.
- (3) The words "by the Commissioners" in subsection (2) of section 55 of the Finance Act, 1920, and subsection (7) of section 54 of the Finance Act, 1958, shall cease to have effect.

PART VI

MISCELLANEOUS

- 29.—(1) In this section—
- "the principal section" means section 22 of the Finance Act, 1950;
- "the 1963 amending section" means section 97 of the Finance Act, 1963;
- "the fourteenth 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.
- (2) Subsection (4) of the 1963 amending section shall, in relation to the twenty-nine successive financial years commencing with the financial year ending on the 31st day of March, 1965, have effect with the substitution of "£1,384,304" for "£1,431,786".
- (3) Subsection (6) of the 1963 amending section shall have effect with the substitution of "£878,204" for "£926,179".
- (4) A sum of £1,588,036 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, 1965.
- (5) The fourteenth 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.
- (6) Any amount of the fourteenth additional annuity, not exceeding £1,027,246 in any financial year, may be applied towards defraying the interest on the public debt.
- (7) The balance of the fourteenth additional annuity shall be applied in any one or more of the ways specified in subsection (6) of the principal section.
- 30.—(1) Where, whether before or after the passing of this Act—
- (a) a company, in compliance with a requirement under

1958, No. 25.

1962, No. 15.

Capital Services
Redemption
Account.

1950, No. 18.

1963, No. 23.

Amendment of
Part III of
Finance
(Miscellaneous
Provisions)
Act, 1956.

1961, No. 14.

section 23 of the Pigs and Bacon (Amendment) Act, 1961, sells bacon to the Pigs and Bacon Commission, and

(b) the bacon is exported out of the State by or on behalf of the Commission,

1956, No. 47.

Part III of the Finance (Miscellaneous Provisions) Act, 1956, shall apply as if the bacon had been exported out of the State by the company, and any amount receivable by the company from the sale of the bacon to the Commission shall be deemed for the purposes of that Part of that Act to be an amount receivable from the sale of goods so exported.

(2) Where, whether before or after the passing of this Act—

(a) by virtue of an order under section 57 of the Dairy Produce Marketing Act, 1961, a company which manufactures a milk product within the meaning of that Act other than butter—

(i) is totally prohibited from exporting the product, or
(ii) is prohibited from exporting the product to any specified country or countries,

(b) the product is sold by the company to An Bord Bainne (hereafter in this subsection referred to as the Board), and

(c) in a case in which *subparagraph (i)* of *paragraph (a)* of this subsection applies, the product is exported by the Board or, in a case in which *subparagraph (ii)* of that paragraph applies, the product is exported by the Board to the specified country or any of the specified countries,

Part III of the Finance (Miscellaneous Provisions) Act, 1956, shall apply as if the product had been exported out of the State by the company, and any amount receivable by the company from the sale of the product to the Board shall be deemed for the purposes of that Part of that Act to be an amount receivable from the sale of goods so exported.

(3) For the purposes of *subsection (2)* of this section, exportation shall be deemed not to be prohibited unless the Minister for Agriculture certifies that he is not prepared to license it.

Agreement as to amount of tax not in dispute on an appeal against an assessment.

31.—(1) Where, in a case in which notice of appeal has been given against an assessment to income tax, sur-tax or corporation profits tax, the appellant and an inspector of taxes, or other officer of the Revenue Commissioners, come to an agreement as to the amount of tax charged by the assessment which should be paid notwithstanding the appeal, that amount shall be collected, paid and carry interest in all respects as if it were tax charged by an assessment in respect of which no appeal was pending and, on the determination of the appeal, any balance of tax chargeable in accordance with the determination shall be payable or any tax overpaid shall be repaid, as the case may require.

(2) The reference in *subsection (1)* of this section to an agreement being come to with an appellant includes a reference to an agreement being come to with a person acting on behalf of the appellant in relation to the appeal.

Amendment of section 34 of Finance Act, 1956.

32.—Section 34 of the Finance Act, 1956, is hereby amended by the insertion at the end of *subsection (1)* of “ or of *section 12* of the Finance Act, 1964 ”.

Repeals.

33.—(1) (a) The enactment specified in *column (2)* of *Part I* of the *Fifth Schedule* to this Act is hereby repealed to the extent specified in *column (3)* of that Part.

(b) *Paragraph (a)* of this subsection shall be deemed to have come into operation on the 6th day of April, 1964.

- (2) (a) The enactment specified in *column (2)* of *Part II* of the *Fifth Schedule* to this Act is hereby repealed to the extent specified in *column (3)* of that Part.
- (b) *Paragraph (a)* of this subsection shall be deemed to have come into operation on the 15th day of April, 1964.
- (3) Each enactment specified in *column (2)* of *Part III* of the *Fifth Schedule* to this Act is hereby repealed to the extent specified in *column (3)* of that Part.
- (4) (a) Each enactment specified in *column (2)* of *Part IV* of the *Fifth Schedule* to this Act is hereby repealed to the extent specified in *column (3)* of that Part.
- (b) *Paragraph (a)* of this subsection shall come into operation on the 1st day of August, 1964, or the date of the passing of this Act, whichever is the later.
- 34.—All taxes and duties imposed by this Act are hereby placed under the care and management of the Revenue Commissioners.
- 35.—(1) This Act may be cited as the Finance Act, 1964.
- (2) *Part I* and (so far as relating to income tax, including sur-tax) *sections 30* and *31* of this Act and the *First Schedule* to 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 Statute which relates to the duties of excise and the management of those duties.
- (4) *Part IV* of this Act shall be construed together with the Stamp Act, 1891, and the enactments amending or extending that Act.
- (5) *Part V* and (so far as relating to corporation profits tax) *sections 30* and *31* of this Act shall be construed together with *Part V* of the Finance Act, 1920, and the enactments amending or extending that Part.
- (6) 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.
- (7) *Part I* of this Act shall be deemed to have come into force and shall take effect as on and from the 6th day of April, 1964.
- (8) *Section 28* of this Act shall come into operation on such day as the Minister for Finance appoints by order.

Care and management of taxes and duties.

Short title, construction and commencement.

1891, c. 39.

1920, c. 18.

FIRST SCHEDULE

Section 9.

RELIEFS IN RESPECT OF TAX UNDER *Section 8*.

Preliminary.

1. Relief shall be allowed in accordance with the following provisions of this Schedule in respect of tax chargeable by virtue of *section 8* of this Act, where a claim is duly made in accordance with *subsection (4)* of *section 9* of this Act.
2. The reference to relief in *section 17* of the Income Tax Act, 1918, shall be construed as including a reference to relief under this Schedule.

Relief by reduction of sums chargeable.

3. In computing the charge to tax in respect of a payment chargeable to tax under *section 8* of this Act, not being a payment of compensation for loss of office, there shall be deducted from the payment a sum equal to the amount (if any) by which the standard capital superannuation benefit for the office or employment in respect of which the payment is made exceeds three thousand pounds.

4. In this Schedule "the standard capital superannuation benefit", in relation to an office or employment, means a sum arrived at as follows, that is to say—

(a) there shall be ascertained the average for one year of the holder's emoluments of the office or employment for the last three years of his service before the relevant date (or for the whole period of his service if less than three years);

(b) one-twentieth of the amount ascertained at (a) shall be multiplied by the whole number of complete years of the service of the holder in the office or employment; and

(c) there shall be deducted from the product at (b) a sum equal to the amount, or, as the case may be, to the value at the relevant date, of any lump sum (not chargeable to tax) received or receivable by the holder in respect of the office or employment in pursuance of any such scheme or fund as is referred to in *paragraph (d) of subsection (1) of section 9* of this Act :

Provided that no account shall be taken for the purposes of this paragraph of the service of any person as an officer or employee of a body corporate at any time while he was a proprietary director or proprietary employee (as defined by *section 31 of the Finance Act, 1958*) of that body.

1958, No. 25.

5. Where tax is chargeable under *section 8* of this Act in respect of two or more payments to which *paragraph 3* of this Schedule applies, being payments made to or in respect of the same person in respect of the same office or employment or in respect of different offices or employments held under the same employer or under associated employers, then—

(a) the said *paragraph 3* shall apply as if those payments were a single payment of an amount equal to their aggregate amount and, where they are made in respect of different offices or employments, as if the standard capital superannuation benefit were an amount equal to the sum of the standard capital superannuation benefits for those offices or employments;

(b) where the payments are treated as income of different years of assessment, the relief to be granted under that paragraph in respect of a payment chargeable for any year of assessment shall be the amount by which the relief computed in accordance with the foregoing provision in respect of that payment and any payments chargeable for previous years of assessment exceeds the relief in respect of the last-mentioned payments;

and where the standard capital superannuation benefit for an office or employment in respect of which two or more of the payments are made is not the same in relation to each of those payments, it shall be treated for the purposes of this paragraph as equal to the higher or highest of those benefits.

6. In computing the charge to tax in respect of a payment chargeable to tax under *section 8* of this Act, being a payment made in respect of an office or employment in which the service of the holder includes foreign service and not being a payment of compensation

for loss of office, there shall be deducted from the payment (in addition to any deduction allowed under the foregoing provisions of this Schedule) a sum which bears to the amount which would be chargeable to tax apart from this paragraph the same proportion as the length of the foreign service bears to the length of the service before the relevant date.

Relief by reduction of tax.

7. In the case of any payment in respect of which tax is chargeable under *section 8* of this Act, the following relief shall be allowed by way of deduction from the tax chargeable by virtue of that section, that is to say, there shall be ascertained—

(a) the amount of tax which would be chargeable apart from this paragraph in respect of the income of the holder or past holder of the office or employment for the year of assessment of which the payment is treated as income;

(b) the amount of tax which would be so chargeable if the payment had not been made;

(c) the difference between the respective amounts of tax which would be so chargeable on the assumptions—

(i) that the appropriate fraction only of the payment (after deducting any relief applicable thereto under the foregoing provisions of this Schedule) had been made; and

(ii) that no part of the payment had been made; and disregarding, in each case, any other emoluments of the office or employment;

and the amount to be deducted shall be the difference between the amount ascertained at (a) and the sum of the amount ascertained at (b) and the appropriate multiple of the difference ascertained at (c).

8. Where the income of the holder or past holder of the office or employment for the year of assessment of which the payment is treated as income includes income, tax on which he is entitled to charge against any other person, or to deduct, retain or satisfy out of any payment which he is liable to make to any other person, the amounts referred to in *subparagraphs (a) to (c) of paragraph 7* of this Schedule shall be calculated as if that tax were not chargeable in respect of that income.

9. In this Schedule “the appropriate fraction” and “the appropriate multiple”, in relation to any payment, mean respectively—

(a) where the payment is not a payment of compensation for loss of office, one-sixth and six;

(b) where the payment is a payment of compensation for loss of office, one divided by the relevant number of years of unexpired service, and that number of years;

and for the purposes of this paragraph “the relevant number of years of unexpired service” means the number of complete years taken into account in calculating the amount of the payment, being years for which the holder of the office or employment would have been entitled (otherwise than by virtue of arrangements made in contemplation of his retirement or removal or of any relevant change in the functions or emoluments of the office or employment) to retain the office or employment or its full emoluments, and where the period taken into account as aforesaid is less than one complete year or exceeds an exact number of years, it shall be treated for the purposes of this paragraph as one complete year or as the next higher number of complete years, as the case may be.

10. Where tax is chargeable under *section 8* of this Act in respect of two or more payments to or in respect of the same person in respect of the same office or employment and is so charge-

able for the same year of assessment, those payments shall be treated for the purposes of *paragraph 7* of this Schedule as a single payment of an amount equal to their aggregate amount:

Provided that where the appropriate fraction and appropriate multiple are not the same for each of the payments, the calculations of relief under the said *paragraph 7* shall be made separately in relation to each payment or payments having a different appropriate fraction and multiple, and in any such calculation—

(a) any payment for which the appropriate multiple is lower shall be left out of account for all the purposes of the said *paragraph 7*; and

(b) in ascertaining the difference at (c) of that paragraph, it shall be assumed that the appropriate fraction only of any payment for which the appropriate multiple is higher has been made;

and the relief to be allowed shall be the sum of the reliefs so calculated in respect of the payments respectively.

11. Where tax is chargeable under *section 8* of this Act in respect of two or more payments to or in respect of the same person in respect of different offices or employments, and is so chargeable for the same year of assessment, *paragraphs 7 to 10* of this Schedule shall apply as if those payments were made in respect of the same office or employment and as if any emoluments of any of those offices or employments were emoluments of the same office or employment.

Supplemental.

12. Any reference in the foregoing provisions of this Schedule to a payment in respect of which tax is chargeable under *section 8* of this Act is a reference to so much of that payment as is chargeable to tax after deduction of the relief applicable thereto under *subsection (3)* of *section 9* of this Act.

13. In this Schedule "payment of compensation for loss of office" means a payment made—

(a) in pursuance of an order of a court in proceedings for wrongful dismissal or otherwise for breach of a contract of employment, or by way of settlement of such proceedings or of a claim in respect of which such proceedings could have been brought; or

(b) by way of compensation for the extinguishment of any right the infringement of which would be actionable in such proceedings;

and any question whether, and to what extent, a payment is or is not a payment of compensation for loss of office shall be determined according to all the circumstances and not (or not exclusively) by reference to the terms on which it is expressed to be made.

14. Any reference in this Schedule to the emoluments of an office or employment is a reference to those emoluments exclusive of any payment chargeable to tax under *section 8* of this Act; and in calculating for any purpose of this Schedule the amount of such emoluments—

(a) there shall be included any balancing charge to which the holder of the office or employment is liable under *section 34* of the Finance Act, 1959;

(b) there shall be deducted any allowances under Rule 6 of the Rules applicable to Cases I and II of Schedule D or *section 34* of the Finance Act, 1959, and any allowance under Rule 9 of the Rules applicable to Schedule E, *section 32* of the Finance Act, 1921, or *section 38* of the Finance Act, 1958, to which he is entitled;

and any such charges or allowances as aforesaid for a year of assessment shall, for the purposes of ascertaining the amount of the emoluments for any year of service, be treated as accruing from day to day, and shall be apportioned in respect of time accordingly.

1959, No. 18

1921, c. 32

15. In this Schedule "the relevant date" means, in relation to a payment not being a payment in commutation of annual or other periodical payments, the date of the termination or change in respect of which it is made and, in relation to a payment in com-
 5 mutation of annual or other periodical payments, the date of the termination or change in respect of which those payments would have been made.

16. In this Schedule "foreign service", in relation to an office or employment, means service such that—

10 (a) tax was not chargeable in respect of the emoluments of the office or employment, or

(b) the office or employment being an office or employment within Schedule E, tax under that Schedule was not chargeable in respect of the whole of the emoluments thereof, or

15 (c) the office or employment being regarded as a possession in a place out of the State within the meaning of Case III of Schedule D, tax in respect of the income arising therefrom did not fall to be computed in accordance with Rule (1) of the Rules contained in Part II of the
 20 First Schedule to the Finance Act, 1929.

1929, No. 32.

17. Any reference in this Schedule to the amount of tax to which a person is or would be chargeable is a reference to the amount of tax to which he is or would be chargeable either by
 25 assessment or by deduction.

SECOND SCHEDULE.

Section 14.

SPIRITS (RATES OF ORDINARY CUSTOMS DUTY).

Description of Spirits (1)	Preferential Rates (2)	Full Rates (3)
For every gallon of Perfumed Spirits	£ s. d. 17 13 10	£ s. d. 17 17 10
For every gallon of liqueurs, cordials, mixtures and other preparations in bottle entered in such manner as to indicate that the strength is not to be tested	14 18 7	15 1 11
For every gallon computed at proof of spirits of any description not heretofore mentioned and mixtures and preparations containing spirit ...	11 1 2	11 3 8

THIRD SCHEDULE.

Section 17.

DUTIES ON TOBACCO.

PART I.

Customs.

	Full	Preferential
Unmanufactured :—		£ s. d.
if stripped or stemmed :—		
containing 10 per cent or more by weight of moisture the lb.		3 0 0½
containing less than 10 per cent by weight of moisture ..		3 6 8½
if unstripped or unstemmed :—		
containing 10 per cent or more by weight of moisture ..		3 0 0
containing less than 10 per cent by weight of moisture ..		3 6 8
Manufactured :—	Full	Preferential
	£ s. d.	£ s. d.
cigars the lb.	3 16 0	3 3 4
cigarettes	3 13 6	3 1 3
Cavendish or Negrohead	3 15 0	3 2 6
Cavendish or Negrohead manufactured in bond	3 14 6	3 2 1
other manufactured tobacco	3 13 0	3 0 10
snuff containing more than 13 per cent by weight of moisture	3 13 0	3 0 10
snuff not containing more than 13 per cent by weight of moisture	3 15 0	3 2 6

PART II.

Excise.

	£	s.	d.
Unmanufactured :—			
containing 10 per cent or more by weight of moisture ...the lb.	2	18	11
containing less than 10 per cent by weight of moisture ..	3	5	5½
Manufactured :—			
Cavendish or Negrohead manufactured in bond	3	0	11

Section 18.

FOURTH SCHEDULE.

RATES OF FIREARM CERTIFICATE DUTY.

	£	s.	d.
1. For a firearm certificate for a pistol, including an air pistol, or revolver	10	0	0
2. For a firearm certificate for a rifle, including a miniature rifle ...	1	0	0
3. For a firearm certificate for an airgun, including an air rifle ...	1	0	0
4. For a firearm certificate for a prohibited weapon	10	0	0
5. For a firearm certificate for a shot-gun to which the provisions of section 12 of the Firearms Act, 1964, apply	10	0	0
6. For any other firearm certificate—			
For one such certificate	2	5	0
Where two or more such certificates are granted to the same person (not necessarily at the same time) and expire on the same date—			
For the first such certificate	2	5	0
For the second and every subsequent such certificate	10	0	0

Section 33.

FIFTH SCHEDULE.

ENACTMENTS REPEALED.

PART I.

(1) Number and Year	(2) Short Title	(3) Extent of Repeal
No. 15 of 1951.	Finance Act, 1951.	Section 4.

PART II.

(1) Number and Year	(2) Short Title	(3) Extent of Repeal
No. 14 of 1940.	Finance Act, 1940.	Subsection (4) of section 17.

PART III.

(1) Session and Chapter or Number and Year	(2) Short Title	(3) Extent of Repeal
26 & 27 Vict., c. 7.	Manufactured Tobacco Act, 1863.	In section 4: the words "whether imported and warehoused as such or", conditions 1 to 4, the words "wrapping, and labelling" in condition 6 and the words

PART III—continued.

(1) Session and Chapter or Number and Year	(2) Short Title	(3) Extent of Repeal
		"wrapped, labelled," in condition 8; sections 6, 7 and 8; in section 9, the words "nor shall any cavendish or negrohead tobacco be imported into Great Britain and Ireland, except to be warehoused in the first instance in some warehouse approved by the Commissioners of Customs for security of duties of customs on tobacco;" and the words "or being imported shall not be forthwith duly entered and warehoused,".
No. 28 of 1935.	Finance Act, 1935.	Paragraph (c) of subsection (8) of section 21.
No. 23 of 1963.	Finance Act, 1963.	Section 45.

PART IV.

(1) Session and Chapter	(2) Short Title	(3) Extent of Repeal
54 & 55 Vict., c. 39.	Stamp Act, 1891.	Sections 79, 80 and 90.
62 & 63 Vict., c. 9.	Finance Act, 1899.	Section 9.
7 Edw. 7, c. 13.	Finance Act, 1907.	Section 9.
9 Edw. 7, c. 43.	Revenue Act, 1909.	Section 9.
10 & 11 Geo. 5, c. 18.	Finance Act, 1920.	Section 35.

BILLE

dá ngairtear

BILL

entitled

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

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.

Meastar a bheith rite ag dhá Theach an Oireachtais, 24 Meitheamh, 1964

Deemed to have been passed by both Houses of the Oireachtas, 24th June, 1964

BAILE ATHA CLIATH :
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR.

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

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