



AN BILL AIRGEADAIS, 1966
FINANCE BILL, 1966

Mar a leasaíodh i gCoiste
As amended in Committee

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AN BILLE AIRGEADAIS, 1966
FINANCE BILL, 1966

BILL

entitled

- 5 AN ACT TO CHARGE AND IMPOSE CERTAIN DUTIES OF
CUSTOMS AND INLAND REVENUE (INCLUDING
EXCISE), TO AMEND THE LAW RELATING TO
CUSTOMS AND INLAND REVENUE (INCLUDING
EXCISE) AND TO MAKE FURTHER PROVISIONS IN
10 CONNECTION WITH FINANCE.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:—

PART I

INCOME TAX

1. (1) Income tax shall be charged for the year beginning on
15 the 6th day of April, 1966, at the rate of seven shillings in the
pound. Income tax and
sur-tax for the
year 1966-67.

- (2) Sur-tax for the year beginning on the 6th day of April, 1966, 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, 1965.

- (3) The several statutory and other provisions which were in force on the 5th day of April, 1966, in relation to income tax and
25 sur-tax shall, subject to the provisions 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, 1966.

- 2.—Section 21 of the Finance Act, 1920, is hereby amended—
(a) by the insertion in subsection (1) of “ and such deduction,
30 in the case of a child shown by the claimant to have been over the age of eleven years at the commencement of the year of assessment, shall be of the amount of one hundred and fifty pounds and, in any other case, shall be of the amount ” before “ of one hundred and twenty pounds ”, and

Amendment of
section 21 of
Finance Act,
1920.
1920, c. 18.

- (b) by the substitution in subsection (3) of “ exceeding eighty pounds a year, except that if the amount of the excess is less than the deduction which apart from this subsection would be allowable, a deduction reduced by that amount shall be allowed ” for the words from “ of two hundred pounds ” to “ the amount of the excess ”.

3.—(1) Any company to which section 21 of the Finance Act, 1922, applies, may at any time after the general meeting at which the accounts of the company made up for any year or other period are adopted, forward to the Special Commissioners for their consideration a copy of the said accounts, together with a 5 copy of the report, if any, of the directors for that year or period, and such further information, if any, as it may think fit, and the Special Commissioners shall, subject to the provisions of this section, on receiving the said accounts and other documents, if any, proceed to consider the position of the company in relation 10 to the said section 21.

(2) The Special Commissioners may as soon as reasonably may be, but not later than twenty-eight days after the receipt of the said accounts and other documents, if any, call upon the company to furnish to them within twenty-eight days, or such extended 15 period as they may subsequently allow, such further particulars as they may reasonably require :

Provided that, if the particulars so required are not furnished to the Commissioners within the period or extended period allowed for the purpose, they may proceed under this section upon the 20 information before them.

(3) Where a company has under *subsection* (1) of this section forwarded to the Special Commissioners the accounts of the company for any year or other period, whether with or without any other documents, the following provisions shall have effect :— 25

(a) unless within three months after the receipt of the said accounts and other documents, or, if further particulars have been required as aforesaid, within three months after the receipt of those particulars, or the expiration of the period within which those particulars are to be furnished, as the case may be, the Special Commissioners intimate to the company their intention to take further action in the case of the company under the said section 21 in respect of that year or other period, the power of the Commissioners to take any 35 such further action in respect of that year or other period shall absolutely cease and determine; and 30

(b) notwithstanding that the Special Commissioners have given such an intimation as aforesaid, they shall not after the expiration of six months from the date of 40 the intimation have power in relation to that company to issue a notice under paragraph 4 of the First Schedule to the Finance Act, 1922, with respect to that year or period, or, unless such a notice has been issued before the expiration of the said period of six 45 months, to give a direction in relation to the company under section 21 (1) of the said Act.

4.—(1) In this section and the *First Schedule* to this Act—
“ company ” means any body corporate;
“ corporation tax ” means the tax in the United Kingdom known 50 as corporation tax;
“ profits ” in relation to income tax means income;
“ United Kingdom ” means Great Britain and Northern Ireland, excluding the Channel Islands and the Isle of Man.

(2) Subject to the provisions of the *First Schedule* to this Act, 55 corporation tax payable in respect of profits arising in the United Kingdom shall, to the extent to which it is to be taken into account for the purposes of this section, be allowed as a credit against the income tax chargeable for any year of assessment by reference to those profits. 60

(3) Where a dividend is paid by a company resident in the United Kingdom to a company which beneficially owns, directly or indirectly, not less than three-quarters of the ordinary share capital of the former company, the credit shall take into account
5 the corporation tax payable by the former company in respect of its profits.

(4) The corporation tax payable in respect of any profits shall be taken into account for the purposes of this section—

10 (a) where the profits are subject to corporation profits tax, only to the extent that it cannot, on due claim having been made in that behalf, be allowed as a credit against corporation profits tax, or

15 (b) where the profits are not subject to corporation profits tax, only to the extent that it could not, on due claim having been made in that behalf, have been allowed as a credit against corporation profits tax if the profits had been subject to that tax as profits of a company incorporated by or under the laws of the State.

20 (5) (a) The definition of "double taxation relief" in section 13(2) of the Finance Act, 1950, is hereby amended by the insertion after "by virtue" of "of section 4 of the Finance Act, 1966, or".

25 (b) In a case in which relief is allowed under this section, section 13(4) of the Finance Act, 1950, shall have effect in relation to a dividend paid before the passing of this Act as it has effect in relation to a dividend paid before the passing of the Finance Act, 1950.

30 5.—(1) Section 7 (a) of the Finance Act, 1961, is hereby amended by the insertion of "ending before the 6th day of April, 1966," after "any subsequent year of assessment".

1950, No. 18.

Application of Rule 4 of Rules applicable to Cases I and II of Schedule D.

(2) In relation to the computation of profits or gains for the purposes of income tax for 1966-67 or for any subsequent year of assessment, Rule 4 (1) of the Rules applicable to Cases I and II of Schedule D shall have effect subject to the following provisions:

35 (a) references therein to an accounting period shall be construed as references to an accounting period ending on or after the 1st day of April, 1966, and

40 (b) there shall be disregarded for the purposes thereof so much of the corporation profits tax paid in respect of any such accounting period which began before the 1st day of April, 1966, as is referable to profits apportioned under section 21 (2) of this Act to the part of the accounting period before that day.

45 6.—(1) Section 4 (b) of the Finance Act, 1964, shall not apply in relation to foreign tax in respect of income arising on or after the 1st day of April, 1966, and, accordingly, the words deleted thereby shall be taken as being restored in relation to such foreign tax.

Cesser of section 4 (b) of Finance Act, 1964.

1964, No. 15.

50 (2) For the purposes of the foregoing subsection, in a case in which the foreign tax is chargeable in respect of income arising in a period of which a part is before the 1st day of April, 1966, and a part after the 31st day of March, 1966, the foreign tax shall be apportioned in proportion to the respective lengths of those parts.

55 7.—Section 2 (1) of the Finance Act, 1934, and Rule 5 (3) (a) (i) of the Rules applicable to Cases I and II of Schedule D are each hereby amended by the insertion after "Finance Act, 1959," of "and section 28 of the Finance Act, 1966,".

Amendment of repairs allowance.

1934, No. 31.

PART II

CUSTOMS AND EXCISE

Beer.

1965, No. 22.

8.—(1) In lieu of the duty of excise imposed by section 12 (1) of the Finance Act, 1965, there shall be charged, levied and paid on all beer brewed within the State on or after the 10th day of March, 1966, a duty of excise at the rate of seventeen pounds, nineteen shillings and five pence for every thirty-six gallons of worts of a specific gravity of one thousand and fifty-five degrees. 5

(2) In lieu of the duty of customs imposed by section 12 (2) of the Finance Act, 1965, there shall, as on and from the 10th day of March, 1966, be charged, levied and paid on all beer of any description imported into the State, a duty of customs at the rate of seventeen pounds, nineteen shillings and eleven pence 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. 10
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(3) 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) or subsection (2) of this section has been paid, a drawback calculated according to the original specific gravity of the beer, at the rate of seventeen pounds, nineteen shillings and eight pence on every thirty-six gallons of beer of which the original specific gravity was one thousand and fifty-five degrees. 20
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(4) Where, in the case of beer which is chargeable with the duty imposed by subsection (1) or subsection (2) of this section or in the case of beer on which drawback under subsection (3) of this section is payable, the specific gravity of the beer is not one thousand and fifty-five degrees, the duty or drawback shall be varied proportionately. 30

1933, No. 15.

(5) Section 24 of the Finance Act, 1933, shall not apply or have effect in relation to the duty of customs imposed by this section.

Spirits.

1920, c. 18.

9.—(1) The Finance Act, 1920, shall, as on and from the 10th day of March, 1966, be amended by the substitution in Part I of 35 the First Schedule thereto of the matter set out in the *Second Schedule* to this Act for the matter inserted in that Part by section 13 of the Finance Act, 1965, and section 3 (1) of the said Finance Act, 1920, shall have effect accordingly.

(2) (a) This subsection applies to spirits known as whiskey 40 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.

(b) The duties of customs to which subsection (1) of this section relates shall, as on and from the 10th day of March, 1966, be charged, levied and paid on spirits to which this subsection applies at the rate of eleven pounds, fifteen shillings and eleven pence the gallon (computed at proof) in lieu of the rate chargeable under subsection (1) of this section. 45
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(c) Subsection (2) of section 13 of the Finance Act, 1965, is hereby repealed as on and from the 10th day of March, 1966.

(3) The duty of excise imposed by section 3(2) of the Finance Act, 1920, shall, as on and from the 10th day of March, 1966, be charged, levied and paid at the rate of eleven pounds, fifteen shillings and sixpence the gallon (computed at proof) in lieu of the rate chargeable by virtue of section 13 (3) of the Finance Act, 1965. 55

(4) Nothing in this section shall operate to relieve from or to prejudice or affect the additional customs duties or the additional excise duty in respect of immature spirits imposed by section 9 of the Finance Act, 1926.

1926, No. 35.

5 10.—(1) In this section—

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

Hydrocarbon
oils.
1935, No. 28.

“ the Act of 1965 ” means the Finance Act, 1965.

1965, No. 22.

10 (2) (a) Subject to the next paragraph, the duty of customs imposed by section 1 of the Finance (Customs Duties) (No. 4) Act, 1931, shall, in respect of mineral hydrocarbon light oil chargeable with that duty, be charged, levied and paid as on and from the 10th day of March, 1966, at the rate of 3s. 8d. the gallon in lieu of the rate specified in section 14 (2) of the Act of 1965.

1931, No. 43.

15 (b) The said duty shall, as on and from the 15th day of June, 1966, be charged, levied and paid at the rate of 3s. 9 $\frac{1}{2}$ d. the gallon in lieu of the rate specified in the foregoing paragraph.

20 (3) (a) Subject to the next paragraph, the duty of excise imposed by section 1 of the Finance (Miscellaneous Provisions) Act, 1935, 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 10th day of March, 1966, 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. 7d. the gallon in lieu of the rate specified in section 14 (3) of the Act of 1965.

1935, No. 7.

25 (b) The said duty 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 June, 1966, 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. 8 $\frac{1}{2}$ d. the gallon in lieu of the rate specified in the foregoing paragraph.

30 (3) (a) Subject to the next paragraph, the duty of customs imposed by section 1 of the Finance (Miscellaneous Provisions) Act, 1935, 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 June, 1966, 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. 8 $\frac{1}{2}$ d. the gallon in lieu of the rate specified in section 14 (3) of the Act of 1965.

35 (b) The said duty 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 June, 1966, 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. 8 $\frac{1}{2}$ d. the gallon in lieu of the rate specified in the foregoing paragraph.

40 (4) (a) Subject to the next paragraph, 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 10th day of March, 1966, at the rate of 3s. 0 $\frac{1}{2}$ d. the gallon in lieu of the rate specified in section 14 (4) of the Act of 1965.

45 (b) The said duty shall, as on and from the 15th day of June, 1966, be charged, levied and paid at the rate of 3s. 2 $\frac{7}{10}$ d. the gallon in lieu of the rate specified in the foregoing paragraph.

50 (5) (a) Subject to the next paragraph, as on and from the 10th day of March, 1966, the rate of any rebate allowed under section 21 (2) of the Act of 1935 shall—

55 (i) 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 3s. 0 $\frac{1}{2}$ d. the gallon, be 3s. 0 $\frac{1}{2}$ d. the gallon, and

- (ii) 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 Imposition of Duties (No. 84) (Hydrocarbon Oils) (Customs Duties) Order, 1959, paid at the rate of 2s. 11 $\frac{1}{4}$ d. the gallon, be 2s. 11 $\frac{1}{4}$ d. the gallon, 5
in lieu of the rate allowable immediately before the 10th day of March, 1966, by virtue of section 14 (5) of the Act of 1965. 10
- (b) As on and from the 15th day of June, 1966, the rate of any rebate allowed under section 21 (2) of the Act of 1935 shall—
(i) 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 3s. 2 $\frac{7}{10}$ d. the gallon, be 3s. 2 $\frac{7}{10}$ d. the gallon, and 15
(ii) 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 Imposition of Duties (No. 84) (Hydrocarbon Oils) (Customs Duties) Order, 1959, paid at the rate of 3s. 1 $\frac{7}{10}$ d. the gallon, be 3s. 1 $\frac{7}{10}$ d. the gallon, 20
in lieu of the rate allowable immediately before the 15th day of June, 1966, by virtue of the foregoing paragraph. 25
- (6) (a) Subject to the next paragraph, 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 10th day of March, 1966, 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. 11 $\frac{1}{4}$ d. the gallon in lieu of the rate specified in section 14 (6) of the Act of 1965. 30
(b) The said duty 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 on or after the 15th day of June, 1966, 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 3s. 1 $\frac{7}{10}$ d. the gallon in lieu of the rate specified in the foregoing paragraph. 40
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- (7) (a) Subject to the next paragraph, as on and from the 10th day of March, 1966, the rate of any rebate allowed under section 21 (4) 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. 11 $\frac{1}{4}$ d. the gallon, shall be 2s. 11 $\frac{1}{4}$ d. the gallon in lieu of the rate allowable immediately before the 10th day of March, 1966, by virtue of section 14 (7) of the Act of 1965. 50
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(b) As on and from the 15th day of June, 1966, the rate of any rebate allowed under section 21 (4) 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 3s. 1 $\frac{7}{10}$ d. the gallon, shall be 3s. 1 $\frac{7}{10}$ d. the gallon in lieu of the rate allowable immediately before the 15th day of June, 1966, by virtue of the foregoing paragraph. 60
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(8) (a) Subject to the next paragraph, as on and from the 10th day of March, 1966, the rate of any repayment allowed under section 10 (8) of the Finance Act, 1957, in respect of hydrocarbon oil on which such repayment is allowable and on which either—

1957, No. 20.

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(i) the excise duty mentioned in subsection (6) of this section was paid at the rate of 2s. 11 $\frac{1}{4}$ d. the gallon, or

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(ii) the customs duty mentioned in subsection (4) of this section was paid at the rate of 2s. 11 $\frac{1}{4}$ d. the gallon or 3s. 0 $\frac{3}{4}$ d. the gallon,

shall be 1s. 4d. the gallon in lieu of the rate allowable immediately before the 10th day of March, 1966.

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(b) As on and from the 15th day of June, 1966, the rate of any repayment allowed under section 10 (8) of the Finance Act, 1957, in respect of hydrocarbon oil on which such repayment is allowable and on which either—

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(i) the excise duty mentioned in subsection (6) of this section was paid at the rate of 3s. 1 $\frac{7}{10}$ d. the gallon, or

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(ii) the customs duty mentioned in subsection (4) of this section was paid at the rate of 3s. 1 $\frac{7}{10}$ d. the gallon or 3s. 2 $\frac{7}{10}$ d. the gallon,

shall be 1s. 6d. the gallon in lieu of the rate allowable immediately before the 15th day of June, 1966.

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11.—(1) (a) Subject to the next paragraph, the duty of customs on tobacco imposed by section 20 of the Finance Act, 1932, shall, as on and from the 10th day of March, 1966, 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 specified in Part I of the Second Schedule to the Finance Act, 1965.

Tobacco.

1932, No. 20.

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(b) The said duty shall, as on and from the 15th day of June, 1966, 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 specified in Part I of that Schedule.

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(2) (a) This subsection applies to manufactured tobacco which was manufactured in, and consigned from, the United Kingdom and was manufactured therein from materials other than materials falling within Tariff Heading number 24.02 in the Schedule to the Imposition of Duties (No. 128) (Customs Duties and Form of Customs Tariff) Order, 1962.

S.I. No. 163
of 1962.

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(b) The customs duty on tobacco mentioned in subsection (1) of this section shall, as on and from the 1st day of July, 1966, be charged, levied and paid on manufactured tobacco to which this subsection applies at the several rates specified in Part III of the Third Schedule to this Act in lieu of the rates chargeable under subsection (1) of this section.

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(c) The provisions of section 8 of the Finance Act, 1919, 1919, c. 32. shall apply to the duties imposed by this subsection—

(i) with the substitution of "the area of application of the Acts of the Oireachtas" for "Great Britain and Ireland" and as though the expression "manu-

factured tobacco " in the first column of the Second Schedule to that Act did not include manufactured tobacco to which this subsection applies,

- (ii) as though manufactured tobacco to which this subsection applies, together with the descriptions of such manufactured tobacco in *Part III* of the *Third Schedule* to this Act, were mentioned separately in the said first column and the appropriate preferential rates specified in *Part III* of the *Third Schedule* to this Act were mentioned in the second column of the said Second Schedule to the Finance Act, 1919, opposite the mention of those goods in the first column thereof, and
- (iii) subject to the last paragraph (beginning with " Goods shall not be deemed ") of subsection (1) of the said section 8 being disregarded.

(d) In this subsection " the United Kingdom " means Great Britain, Northern Ireland, the Isle of Man and the Channel Islands.

(3) (a) Subject to the next paragraph, the duty of excise on tobacco imposed by section 19 of the Finance Act, 1934, shall, as on and from the 10th day of March, 1966, be charged, levied and paid at the several rates specified in *Part IV* of the *Third Schedule* to this Act in lieu of the several rates specified in Part II of the Second Schedule to the Finance Act, 1965.

(b) The said duty shall, as on and from the 15th day of June, 1966, be charged, levied and paid at the several rates specified in *Part V* of the *Third Schedule* to this Act in lieu of the several rates specified in *Part IV* of that Schedule.

(4) The expression "hard pressed tobacco" mentioned in *Part III* of the *Third Schedule* to this Act and the next subsection of this section has the same meaning as it has in section 17 of the Finance Act, 1940.

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(5) The expression " other pipe tobacco " mentioned in *Part III* of the *Third Schedule* to this Act means manufactured tobacco of kinds normally intended to be used in pipes, not being hard pressed tobacco.

Tobacco (excise duty on certain stocks).

12.—(1) Subject to the provisions of subsection (2) of this section, there shall be charged, levied and paid on all stocks of tobacco of every description which at five o'clock in the afternoon of the 9th day of March, 1966, are in the ownership or possession of a licensed manufacturer of tobacco and in any place in the State other than a bonded warehouse, a duty of excise, payable by the manufacturer, at the following rate, that is to say :

- (a) so far as the stocks consist of unmanufactured tobacco, three shillings and five pence for every pound weight of the stocks, and
- (b) so far as the stocks consist of tobacco (including snuff) other than unmanufactured tobacco, three shillings and five pence for every pound weight of unmanufactured tobacco from which, in the opinion of the Revenue Commissioners, the stocks were derived.

(2) The duty imposed by subsection (1) of this section shall not be chargeable on any manufactured tobacco (including cigarettes, cigars and snuff other than offal snuff) as to which it is shown to the satisfaction of the Revenue Commissioners that it was at five

o'clock in the afternoon of the 9th day of March, 1966, fully prepared for sale by retail and that either—

- 5 (i) it was not the product of any operation carried out by any manufacturer in whose ownership or possession it was at that time; or
- (ii) it was at that time held as retail stock in premises used for selling tobacco by retail; or
- (iii) it was at that time in transit from seller to buyer under a contract of sale:

10 Provided that no tobacco shall be deemed for the purposes of this subsection to have been fully prepared for sale by retail if, according to the ordinary course of business of the person in whose ownership or possession it was or to whom it was in transit, it had still to be subjected to some further process (other than packing)

15 before being sold by him.

(3) Every licensed manufacturer of tobacco shall not later than the 16th day of March, 1966, make a return to the Revenue Commissioners in a form approved by them giving such information as they may thereby require and, in particular, showing the 20 quantities by weight of tobacco of every description in his ownership or possession at five o'clock in the afternoon of the 9th day of March, 1966, in any place in the State other than a bonded warehouse.

(4) Every licensed manufacturer of tobacco shall—

25 (a) produce, if so required, to any officer of Customs and Excise the trade books and all accounts and documents belonging to or in the possession of such manufacturer which are necessary for verifying the return made in pursuance of subsection (3) of this section, and

30 (b) render all reasonable assistance to such officer in the taking of an account of the tobacco which was in the ownership or possession of such manufacturer at five o'clock in the afternoon of the 9th day of March, 1966.

(5) Every licensed manufacturer of tobacco shall, immediately 35 upon making the return required by subsection (3) of this section or on the 16th day of March, 1966, whichever is the earlier, pay to the Revenue Commissioners the full amount of the duty mentioned in this section on any tobacco which was in his ownership or possession at five o'clock in the afternoon of the 9th day of 40 March, 1966, and was chargeable with the said duty, and the Revenue Commissioners may, if they think fit, defer the payment of the duty to a date not later than the 1st day of November, 1966, upon the manufacturer giving security by bond or otherwise to their satisfaction that such duty will be paid.

45 (6) Every manufacturer required by subsection (3) of this section to make such return as is mentioned in that subsection who either fails to make such return or makes a return which is incomplete, false or misleading in any material respect or fails or refuses to do anything which he is required by subsection (4) 50 of this section to do shall be guilty of an offence under the statutes relating to duties of excise and shall for every such offence incur an excise penalty of fifty pounds, and all tobacco in relation to which such offence was committed shall be forfeited.

(7) Where drawback is payable in respect of tobacco on which the 55 excise duty imposed by subsection (1) of this section has been paid, such drawback shall, to the extent of the duty paid in pursuance of the said subsection (1) as determined by the Revenue Commissioners, be a drawback of excise.

13.—(1) Subject to the provisions of subsection (2) of this section, there shall be charged, levied and paid on all stocks of tobacco of every description which at five o'clock in the afternoon of the 14th day of June, 1966, are in the ownership or possession of a licensed manufacturer of tobacco and in any place in the State other than a bonded warehouse, a duty of excise, payable by the manufacturer, at the following rate, that is to say : 5

(a) so far as the stocks consist of unmanufactured tobacco, three shillings and five pence for every pound weight of the stocks, and 10

(b) so far as the stocks consist of tobacco (including snuff) other than unmanufactured tobacco, three shillings and five pence for every pound weight of unmanufactured tobacco from which, in the opinion of the Revenue Commissioners, the stocks were derived. 15

(2) The duty imposed by subsection (1) of this section shall not be chargeable on any manufactured tobacco (including cigarettes, cigars and snuff other than offal snuff) as to which it is shown to the satisfaction of the Revenue Commissioners that it was at five o'clock in the afternoon of the 14th day of June, 1966, fully prepared for sale by retail and that either— 20

(i) it was not the product of any operation carried out by any manufacturer in whose ownership or possession it was at that time; or

(ii) it was at that time held as retail stock in premises used for selling tobacco by retail; or 25

(iii) it was at that time in transit from seller to buyer under a contract of sale:

Provided that no tobacco shall be deemed for the purposes of this subsection to have been fully prepared for sale by retail if, 30 according to the ordinary course of business of the person in whose ownership or possession it was or to whom it was in transit, it had still to be subjected to some further process (other than packing) before being sold by him.

(3) Every licensed manufacturer of tobacco shall not later than the 21st day of June, 1966, make a return to the Revenue Commissioners in a form approved by them giving such information as they may thereby require and, in particular, showing the quantities by weight of tobacco of every description in his ownership or possession at five o'clock in the afternoon of the 14th day of June, 40 1966, in any place in the State other than a bonded warehouse. 35

(4) Every licensed manufacturer of tobacco shall—

(a) produce, if so required, to any officer of Customs and Excise the trade books and all accounts and documents belonging to or in the possession of such manufacturer 45 which are necessary for verifying the return made in pursuance of subsection (3) of this section, and

(b) render all reasonable assistance to such officer in the taking of an account of the tobacco which was in the ownership or possession of such manufacturer at five o'clock in the 50 afternoon of the 14th day of June, 1966. 50

(5) Every licensed manufacturer of tobacco shall, immediately upon making the return required by subsection (3) of this section or on the 21st day of June, 1966, whichever is the earlier, pay to the Revenue Commissioners the full amount of the duty mentioned in this section on any tobacco which was in his ownership or possession at five o'clock in the afternoon of the 14th day of June, 1966, and was chargeable with the said duty, and the Revenue Commissioners may, if they think fit, defer the payment of the duty 55

to a date not later than the 31st day of December, 1966, upon the manufacturer giving security by bond or otherwise to their satisfaction that such duty will be paid.

(6) Every manufacturer required by subsection (3) of this section to make such return as is mentioned in that subsection who either fails to make such return or makes a return which is incomplete, false or misleading in any material respect or fails or refuses to do anything which he is required by subsection (4) of this section to do shall be guilty of an offence under the statutes relating to duties of excise and shall for every such offence incur an excise penalty of fifty pounds, and all tobacco in relation to which such offence was committed shall be forfeited.

(7) Where drawback is payable in respect of tobacco on which the excise duty imposed by subsection (1) of this section has been paid, such drawback shall, to the extent of the duty paid in pursuance of the said subsection (1) as determined by the Revenue Commissioners, be a drawback of excise.

14.—(1) The duties of customs imposed at the rate of 1s. 4d. **Table waters.**
per gallon (whether as an additional duty or not) by paragraph 5
20 of and mentioned at tariff heading numbers 20.07(A), 22.01(A),
22.02(A), 22.02(B) and 22.07 (D)(2) in the Schedule to the Imposition
of Duties (No. 128) (Customs Duties and Form of Customs
Tariff) Order, 1962, shall be varied, as on and from the 10th day
of March, 1966, by the substitution in the third, fourth and fifth
25 columns of the Schedule at the said tariff heading numbers of
“ 1s 9½d.” for “ 1s. 4d.”.

(2) The duties of excise on table waters imposed by section 4
of the Finance (New Duties) Act, 1916, shall, as on and from the 1916, (Sess. 2),
10th day of March, 1966, be charged, levied and paid at the rate
30 of 1s. 5½d. the gallon in lieu of the rate specified in section 14(2)
of the Finance Act, 1956. 1956, No. 22.

(3) (a) This subsection applies to goods liable to the duties of
customs mentioned in subsection (1) of this section which
were manufactured in, and consigned from, the United
Kingdom and in respect of which at least twenty-five
35 per cent. of their value is the result of labour within
the United Kingdom.
(b) The duties of customs mentioned in subsection (1) of this
section shall, as on and from the 1st day of July, 1966,
40 be charged, levied and paid on goods to which this
subsection applies at the rate of 1s. 9½d. the gallon in
lieu of the rate of 1s. 9½d. the gallon chargeable under
subsection (1) of this section.
(c) The provisions of paragraphs (a), (b) and (c) of Regulation
45 5 of the Agreement with United Kingdom (Prescribed
Proportion of Value) Regulations, 1962, shall apply
for the purposes of paragraph (a) of this subsection. S.I. No. 209
of 1962.
(d) In this subsection “ the United Kingdom ” means
50 Great Britain, Northern Ireland, the Isle of Man and
the Channel Islands.

15.—(1) There shall be charged, levied and paid on and by Irish wine.
every maker for sale of Irish wine an excise duty at the several
rates set out in the *Fourth Schedule* to this Act on the quantity
of such wine made in the State which is sent out from his premises
55 on and after the 1st day of July, 1966.

(2) The Revenue Commissioners may make regulations—

(a) for securing and collecting the said duty;

(b) for relieving from the said duty wine intended for exportation or shipment as stores, or for use in the preparation or as an ingredient of goods intended for exportation or shipment as stores, or wine sent out to the premises of another maker of Irish wine for sale. 5

(3) If any person contravenes or fails to comply with any provision of regulations made as aforesaid, he shall be liable to an excise penalty of one hundred pounds in respect of each offence and any article in respect of which the offence was committed shall be forfeited. 10

(4) In this section "Irish wine" means any liquor which is made from fruit and sugar, or from fruit or sugar mixed with any other material and which has undergone a process of fermentation in the manufacture thereof, and includes mead wines and mead. 15

Firearm
certificate duty.

16.—The excise duty on a firearm certificate coming into force, whether by way of grant or renewal, on or after the 1st day of August, 1966, shall be at the rate specified in the *Fifth Schedule* to this Act in lieu of the rate provided for by section 18 of the Finance Act, 1964, and that section shall have effect accordingly. 20

1964, No. 15.

Mechanically
propelled
vehicles used on
public roads.

17.—(1) In this section "the Act" means the Finance (Excise Duties) (Vehicles) Act, 1952.

1952, No. 24.

(2) Each of the rates of excise duty specified in paragraph I of Part I of the Schedule to the Act (including the additional duty, in the case of a bicycle if used for drawing a trailer or side-car, 25 of £2) shall, as on and from the 1st day of April, 1966, be increased by twenty-five per cent.

(3) Each of the rates of excise duty specified in paragraph 6 (d) of Part I of the Schedule to the Act (including the additional duty, in the case of vehicles exceeding 12 horse-power, of £2 for each 30 unit or part of a unit of horse-power in excess of 12 horse-power) shall, as on and from the 1st day of April, 1966, be increased by twenty-five per cent.

(4) Subsection (3) of this section shall have effect subject to the proviso that— 35

(a) in the case of any vehicle—

(i) which is used as a small public service vehicle within the meaning of the Road Traffic Act, 1961, and for no other purpose,

(ii) which is fitted with a taximeter and is lawfully 40 used as a street service vehicle within the meaning of the Road Traffic Act, 1961, or for purposes incidental to such user and for no other purpose, or

(iii) which is used as a hearse and for no other purpose, there shall be no increase of any of the rates referred 45 to in the subsection, and

(b) in the case of any vehicle—

(i) which is not a vehicle such as is referred to in the foregoing paragraph,

(ii) which exceeds 16 horse-power, and 50

(iii) which is not a vehicle such as is referred to in paragraph 5 (4) of Part II of the Schedule to the Act,

5 there shall, as respects the increase of the additional duty of £2 for each unit or part of a unit in excess of 12 horse-power, be no increase thereof in the case of any unit or part of a unit of horse-power in excess of 16.

8 (5) "five pounds or less" shall, as on and from the 1st day of April, 1966, be substituted for "three pounds or less" in section 10 1 (2) (b) of the Act.

(6) In the case of any vehicle to which paragraph 6 (d) of Part I of the Schedule to the Act applies and—

(a) which is not a vehicle such as is referred to in paragraph 5 (4) of Part II of that Schedule, and

15 (b) which exceeds 16 horse-power,

the additional duty of £2 for each unit or part of a unit in excess of 16 horse-power shall be reduced by ten per cent.

18 (7) Subparagraph (1) of paragraph 3 of Part II of the Schedule to the Act is hereby amended by the addition of the following : 20 "or

25 (c) that such person is a body which has been certified by the Minister for Agriculture and Fisheries to be an agricultural co-operative society for the purposes of this Act and that the vehicle is used only occasionally on public roads and then only—

30 (i) for the haulage, provided that it is not for reward, of the produce of the farms and articles required for the farms, including farm houses and farm buildings, of the members of the society, but excluding the haulage of fuel if being transported as a commodity for sale, or

35 (ii) for the haulage of similar goods for other farmers provided that such goods are not hauled for reward, or

40 (iii) for the haulage for members of the society or other farmers for reward of—

(I) milk being hauled to a creamery or cream-separating station, or

(II) separated milk being hauled from a creamery or cream-separating station, or

45 (III) milk containers being hauled to or from a creamery or cream-separating station."

(8) If this Act is passed before or on the 1st day of July, 1966, subsections (6) and (7) of this section shall come into operation on that day and, if it is passed after that day, they shall be deemed to have come into operation on that day.

(9) The appropriate repayments shall be made having regard to the provisions of subsections (6), (7) and (8) of this section and the repayments shall be made in accordance with such directions as may be given by the Minister for Local Government.

(10) Proceeds of the increases of duties effected by this section shall, notwithstanding section 3 of the Act, be disregarded in any determination of a sum to be issued out of the Central Fund under section 2 (1) of the Roads Act, 1920.

PART III DEATH DUTIES

5

Benefits
accruing pursuant
to superannuation
schemes.

18.—(1) In this section—

“ death benefit ” means any benefit which accrues pursuant to a superannuation scheme on or in connection with a death, occurring after the passing of this Act, during service or after retirement; 10

“ superannuation scheme ” includes any arrangement connected with employment;

“ employment ” includes employment as a director of a body corporate.

1894, c. 30.

(2) For the purposes of section 2 (1) (d) of the Finance Act, 15 1894, a beneficial interest shall be deemed to have accrued on the death in respect of which a death benefit has been paid notwithstanding that at the date of the death no person had a right enforceable at law to the benefit and the provisions of that Act and of section 24 of the Finance Act, 1965, shall apply to the benefit as 20 if that right had then existed.

1965, No. 22.

(3) A death benefit to which subsection (2) of this section applies shall for all purposes of estate duty, legacy duty and succession duty be deemed—

(a) in case it has been paid to the legal personal representative of the deceased, to be part of the deceased's personal estate passing under his will or intestacy,

(b) in any other case, to be a succession derived under a disposition made by the deceased.

(4) In a case in which a death benefit consists of property other than money, the reference in subsection (2) of this section to a 30 death benefit having been paid shall be construed accordingly.

1945, No. 20.

(5) Section 5 of the Finance Act, 1945, is hereby repealed in relation to persons dying after the passing of this Act.

Amendment of
section 29 of
Finance Act,
1965.

19.—(1) Section 29 of the Finance Act, 1965, is hereby amended 35 as follows :

(a) the following subsections shall be substituted for subsections (2), (3) and (4);

(2) Where the widow is the only dependant entitled to a benefit on the death of the deceased, any 40 estate duty payable in respect of such benefit shall be abated by the sum of £350 together with a sum of £250 in respect of each child.

(3) Where there are two or more dependants one of whom is the widow and either a child is the only dependant entitled to a benefit on the death of the deceased or more than one dependant are entitled to benefits thereon— 45

(a) any estate duty payable in respect of a child's benefit shall be abated by the sum of £250; 50

- (b) if the widow is entitled to a benefit, any estate duty payable in respect thereof shall be abated by the sum of £350 together with a sum of £250 for each child not entitled to a benefit.
- 5 (4) Where the deceased was, at death, a widower or widow, any estate duty payable in respect of a benefit shall be abated by the sum of £250.”;
- (b) “£25,000” shall be substituted for “£15,000” in subsection (6);
- 10 (c) in a case in which but for the fact that the estate exceeds £25,000 there would be an abatement of estate duty, the section shall apply with the limitation that the total abatement which would be appropriate apart from paragraph (b) of subsection (5) if the estate did not exceed £25,000 shall be diminished by the amount by which the estate exceeds £25,000 and the said paragraph (b) shall have effect accordingly.
- 15 (2) As well as applying in relation to deaths occurring after the passing of this Act, this section shall also apply in relation to deaths occurring before such passing and after the passing of the Finance Act, 1965, and appropriate repayments shall be made accordingly.

PART IV

STAMP DUTIES

- 20.—(1) The Revenue Commissioners may, if they in their discretion so think proper, enter into an agreement with any person for the composition, in accordance with the following provisions of this section, of the stamp duties chargeable under the heading “Bill of Exchange or Promissory Note” in the First Schedule to the Stamp Act, 1891, on bills and notes drawn or made out of the State which come into his hands in the State before they are stamped and which he presents for payment, or endorses, transfers, or in any manner negotiates or pays.
- 25 (2) Any such agreement shall be in such form and terms and shall contain such conditions as the Revenue Commissioners think proper and, in particular, the agreement shall require the person concerned to deliver to the Revenue Commissioners periodical accounts in respect of the instruments to which it relates giving particulars of those instruments.
- 30 (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 person who has 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 for the period to which the account relates.
- 35 (4) Where a person makes default in delivering any account required by any such agreement or in paying the duty payable on the delivery of any such account, he 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.

Agreement as
to stamp duty
on certain
instruments.

1891, c. 39.

PART V

CORPORATION PROFITS TAX

Increase of rate
of corporation
profits tax.
1963, No. 23.

1920, c. 18.

21.—(1) In lieu of the provisions of paragraphs (i), (ii) and (iii) of section 37 (1) of the Finance Act, 1963, the following provisions shall, subject to the next subsection, apply and have effect in respect of every accounting period ending on or after the 1st day of April, 1966 :

- (i) subsection (1) of section 52 of the Finance Act, 1920, shall be construed and have effect as if “twenty-three per cent.” were substituted for “five per cent.”;
- (ii) paragraph (a) of the proviso to that subsection shall be construed and have effect as if “tax shall be charged at a rate of seven and one-half per cent. on so much of the profits as does not exceed two thousand five hundred pounds, and where the profits are profits arising in some shorter accounting period, tax shall be charged at a rate of seven and one-half per cent. on such amount of the profits as bears to two thousand five hundred pounds” were substituted for “no tax shall be charged on the first five hundred pounds thereof, and where the profits are profits arising in some shorter accounting period, no tax shall be charged on such amount of the profits as bears to five hundred pounds”;
- (iii) paragraph (b) of that proviso shall be construed and have effect as if “thirty per cent.” were substituted for “ten per cent.”.

(2) In the case of any such accounting period which began before the 1st day of April, 1966, the profits shall be apportioned between the part of the period before that day and the part thereof after the 31st day of March, 1966, in proportion to the respective lengths of those parts and—

- (a) as respects so much of the profits as is apportioned to the first-mentioned part, corporation profits tax shall be charged thereon at the rate of fifteen per cent., provided that tax shall be charged at the rate of five per cent. on so much thereof as bears to two thousand five hundred pounds the same proportion as that part bears to twelve months,
- (b) as respects so much of the profits as is apportioned to the second-mentioned part, corporation profits tax shall be charged thereon at the rate of twenty-three per cent., provided that tax shall be charged at the rate of seven and one-half per cent. on so much thereof as bears to two thousand five hundred pounds the same proportion as that part bears to twelve months,
- (c) the amount of tax payable by a company incorporated by or under the laws of the State shall in no case exceed the sum of the following amounts :
- (i) the amount represented by twenty per cent. of the balance of the profits apportioned to the first-mentioned part remaining after allowing such proportion of the deductions specified in paragraph (b) of the proviso to section 52 (1) of the Finance Act, 1920, as would be appropriate to that part if those deductions were apportioned in the same manner as the profits are required by this subsection to be apportioned, and
- (ii) the amount represented by thirty per cent. of the balance of the profits apportioned to the second-

mentioned part remaining after allowing such proportion of those deductions as would be appropriate to that part if those deductions were apportioned as aforesaid.

5 22.—Part II of the Fifth Schedule to the Finance Act, 1949,—

(a) is hereby amended—

(i) by the substitution in paragraph 5 (3) of “against either corporation profits tax or income tax” for “against corporation profits tax”, and

Amendment and application to United Kingdom corporation tax of Part II of Fifth Schedule to Finance Act, 1949.

1949, No. 13.

10 (ii) by the substitution of “inspector of taxes” for “Revenue Commissioners” wherever the latter words occur in paragraph 8 and the substitution in that paragraph of “objects” for “object”;

15 (b) shall be construed and have effect as if the references in paragraphs 4, 5, 6, 7 and 8 to profits tax included references to the tax in the United Kingdom known as corporation tax.

PART VI

TURNOVER TAX

20 **23.—(1) (a)** In the case of dances, and goods sold and services provided in connection with dances where payment for such goods or services is included in the payment in respect of admission or is a condition of admission, tax shall be ten per cent. of the taxable turnover of the accountable person and the amount of tax chargeable shall be paid in accordance with regulations under Part VI of the Finance Act, 1963.

Provisions in relation to dances.

1963, No. 23.

25 (b) For the purposes of this subsection taxable turnover shall be the total amount of money received or receivable from persons admitted to a dance in respect of admission, together with, in case goods are sold or services are provided, or both goods are sold and services are provided, in connection with the dance, and payment therefor is a condition of admission and is not included in the payment in respect of admission, the total amount of money received or receivable in respect thereof.

30 (2) (a) Every person who intends to promote a dance or a series of dances shall notify the Revenue Commissioners in accordance with regulations under Part VI of the Finance Act, 1963, of his intention to do so.

35 (b) A person who contravenes the foregoing paragraph shall be liable to a penalty of twenty pounds.

40 (c) In proceedings for recovery of a penalty under this subsection—

45 (i) a certificate signed by an officer of the Revenue Commissioners which certifies that he has inspected the relevant records of the Revenue Commissioners and that it appears from them that the defendant did not give the appropriate notification to the Revenue Commissioners shall be evidence until the contrary is proved that the defendant did not give the notification,

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

(3) (a) The proprietor of any premises shall not promote a dance therein, or allow a dance to be promoted therein by any other person, unless he has received notification from the Revenue Commissioners that they have been notified in accordance with subsection (2) of this section. 10

(b) A person who contravenes the foregoing paragraph shall be liable to a penalty of twenty pounds. 15

(c) In proceedings for recovery of a penalty under this subsection—

(i) a certificate signed by an officer of the Revenue Commissioners which certifies that he has inspected the relevant records of the Revenue Commissioners 20 and that it appears from them that no notification was issued to the defendant in relation to the relevant dance shall be evidence until the contrary is proved that the defendant did not receive the appropriate notification, 25

(ii) a certificate certifying as provided for in subparagraph (i) of this paragraph and purporting to be signed by an officer of the Revenue Commissioners may be tendered in evidence without proof and shall be deemed until the contrary is proved to have been signed by an officer of the Revenue Commissioners. 30

(4) (a) An authorised officer, on production, if requested, of his authorisation, may enter any place where dancing is proceeding, and any place ordinarily used for dancing, at any reasonable time, with a view to seeing whether the provisions of this section and of the regulations as to tax in the case of dances are being complied with. 35

(b) Any person who prevents or obstructs the entry as aforesaid of an authorised officer shall be liable to a 40 penalty of twenty pounds.

(c) In this subsection "authorised officer" means an officer of the Revenue Commissioners authorised by them in writing for the purposes of this subsection.

(5) All penalties under this section may, without prejudice to 45 any other method of recovery, be proceeded for and recovered summarily in the same manner as in summary proceedings for recovery of any penalty under any Act relating to the excise, and, notwithstanding section 10 (4) of the Petty Sessions (Ireland) Act, 1851, summary proceedings under this section may be instituted within three years from the date of the incurring of the 50 penalty.

(6) Subject to this section, the rules of the court concerned for the time being applicable to civil proceedings shall apply to proceedings pursuant to subsection (2), (3) or (4) of this section. 55

(7) Nothing in sections 47 (3), 48 (3), 49 and 53 of the Finance Act, 1963, shall apply in relation to dances or goods sold or services provided in the circumstances mentioned in subsection (1) (a) of this section.

(8) This section shall not apply in any case in which the number of persons to be admitted to the dance is limited to one hundred and the payment on admission does not exceed four shillings.

(9) In this section "dance" includes a ball.

5 (10) For the purposes of this section the expression "moneys received" in section 47 (1) (a) of the Finance Act, 1963, shall be construed as including "moneys receivable".

(11) This section shall have effect as on and from the 1st day of May, 1966.

10 24.—(1) Where the Revenue Commissioners have reason to believe that the taxable turnover of an accountable person—
Estimation of taxable turnover.

(a) in relation to any period consisting of one month or of two or more consecutive months, or

15 (b) in relation to any dance or in relation to goods sold or services provided in the circumstances mentioned in section 23 (1) (a) of this Act,

was greater than the taxable turnover on which tax was paid, then, without prejudice to any other action which may be taken, they may, in relation to any of the matters mentioned in paragraph

20 (a) or (b) of this subsection, make an estimate in one sum of the total taxable turnover on which in their opinion tax should have been paid, and may serve a notice on the accountable person specifying—

(i) the taxable turnover so estimated, and

25 (ii) the tax appropriate to the amount by which the estimate exceeds the taxable turnover on which tax has been paid.

(2) Where notice is served on an accountable person under subsection (1) of this section—

30 (a) the person may, if he claims that the taxable turnover specified in the notice is excessive, on giving notice in writing to the Revenue Commissioners within the period of fourteen days from the service of the notice, appeal to the Special Commissioners of Income Tax,

35 (b) on the expiration of the said period, if no notice of appeal is received, or, if notice of appeal is received, on determination of the appeal by agreement or otherwise, the tax specified in the notice or the amended tax as determined in relation to the appeal shall become due and

40 be recoverable in the same manner and by the like proceedings as if the person had sent, in accordance with the relevant regulations, particulars showing such tax as due by him on the date of the expiration of the said period or of the determination of the appeal, as the case may be.

45 (3) The provisions of the Income Tax Acts relating to—

(a) the appointment of times and places for the hearing of appeals,

50 (b) the giving of notice to each person who has given notice of appeal,

(c) the determination of an appeal by agreement between the appellant and the Revenue Commissioners,

(d) the determination of an appeal by the appellant giving notice of his intention not to proceed with his appeal,

- (e) the hearing and determination of an appeal by the Special Commissioners, including the hearing and determination of an appeal by one Special Commissioner,
- (f) the neglect or refusal of a person who has given notice of appeal to attend before the Special Commissioners, 5 at the time and place appointed,
- (g) the extension of the time for giving notice of appeal and the readmission of appeals by the Special Commissioners,
- (h) the rehearing of an appeal by the Circuit Court and the 10 statement of a case for the opinion of the High Court on a point of law,
- (i) the power of the Special Commissioners to order payment of tax under appeal,
- (j) the payment of tax which is agreed not to be in dispute 15 in relation to an appeal,
- (k) the procedure on appeals,

shall, with any necessary modifications, apply as if the appeal under subsection (2) of this section were an appeal against an assessment to income tax. 20

Amendment of
section 54 of
Finance Act,
1963.

25.—Section 54 of the Finance Act, 1963, is hereby amended by the addition at the end of subsection (2) of the following paragraph:

“(d) where action for the recovery of tax specified in a notice under subsection (1) of this section, being action by way of the institution of proceedings in any court or the 25 issue of a certificate under section 7 of the Finance Act, 1923, has been taken, paragraph (c) of this subsection shall not, unless the Revenue Commissioners otherwise direct, apply in relation to that notice until the said action has been completed.” 30

1923, No. 21.

Officer
responsible in
case of body
of persons.

26.—(1) The secretary or other officer acting as secretary for the time being of any body of persons shall be answerable in addition to the body for doing all such acts as are required to be done by the body under any of the provisions relating to tax.

(2) Every such officer as aforesaid may from time to time retain 35 out of any money coming into his hands, on behalf of the body, so much thereof as is sufficient to pay the tax due by the body and shall be indemnified for all such payments made in pursuance of this section.

(3) Any notice required to be given to a body of persons under 40 any of the provisions relating to tax may be given to the secretary or other officer acting as secretary for the time being of such body.

(4) In this section “the provisions relating to tax” means—

(a) the provisions of Part VI of the Finance Act, 1963, and 45 of the regulations made thereunder, and

(b) the provisions relating to tax of the Finance Act, 1965, and of this and any subsequent Act.

1965, No. 22.

PART VII

MISCELLANEOUS

- 27.**—(1) In this section—
5 “the principal section” means section 22 of the Finance Act, 1950; Capital Services
Redemption
Account.
1950, No. 18.
- “the 1965 amending section” means section 61 of the Finance Act, 1965, No. 22.
- “the sixteenth additional annuity” means the sum charged on the Central Fund under subsection (4) of this section;
- 10** “the Minister”, “the Account” and “capital services” have the same meanings respectively as they have in the principal section.
- (2) Subsection (4) of the 1965 amending section shall, in relation to the twenty-nine successive financial years commencing with the 15 financial year ending on the 31st day of March, 1967, have effect with the substitution of “£1,739,171” for “£1,819,122”.
- (3) Subsection (6) of the 1965 amending section shall have effect with the substitution of “£1,103,334” for “£1,176,735”.
- 20** (4) A sum of £1,819,988 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, 1967.
- 25** (5) The sixteenth 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 sixteenth additional annuity, not exceeding £1,177,295 in any financial year, may be applied towards defraying the interest on the public debt.
- 30** (7) The balance of the sixteenth additional annuity shall be applied in any one or more of the ways specified in subsection (6) of the principal section.
- 28.**—(1) Section 17 of the Finance (Miscellaneous Provisions) Act, 1956, is hereby amended by the insertion at the end of subsection (1) of “or” and the following paragraph :
35 Allowances in
respect of
certain buildings
or structures
used for market
gardening.
1956, No. 47.
- “(d) for the purposes of growing fruit, vegetables or other produce in the course of a trade of market gardening within the meaning of section 2 of the Finance Act, 1958.” 1958, No. 25.
- 40** (2) Section 11 of the Finance Act, 1962, is hereby amended by the insertion in subsection (2) of “in respect of which an allowance under Part IV of the Finance (Miscellaneous Provisions) Act, 1956, falls to be made by virtue of section 17 (1) (d) of that Act or” after “other than capital expenditure”. 1962, No. 15.
- 45** (3) In relation to a building or structure which falls to be regarded as an industrial building or structure by virtue of subsection (1) of this section, Part V of the Finance Act, 1959, shall have effect as if—
50 (a) “one-tenth” were substituted for “one-fiftieth” in section 25 (1) and section 27 (4) of that Act, and 1959, No. 18.

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

(4) The foregoing provisions of this section shall have effect—

(a) as from the 7th day of April, 1964, in so far as they are relevant to allowances under Part IV of the Finance 5 (Miscellaneous Provisions) Act, 1956, and

(b) as from the 6th day of April, 1965, in so far as they are relevant to allowances or balancing charges under Part V of the Finance Act, 1959,

but no allowance under the said Part IV or the said Part V shall 10 be made by virtue of this section for any year of assessment prior to the year 1966-67.

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

29.—(1) In the case of a body corporate carrying on a trade which consists of or includes the rendering to another person of services by way of subjecting commodities or materials belonging to that person to any process of manufacture, the following provisions shall, if the body corporate so elects, apply for the purposes of relief from income tax and corporation profits tax under Part III of the Finance (Miscellaneous Provisions) Act, 1956 :

(a) the body corporate shall be regarded as being a company 20 where it would not otherwise be so regarded;

(b) the rendering in the State of such services shall be regarded as the manufacture of goods and any amount receivable in payment therefor shall be regarded as an amount receivable from the sale of goods, and 25

(c) where—

(i) such services are rendered to a person who is not resident in the State in relation to commodities or materials which have been imported into the State, and 30

(ii) after the services have been rendered, the commodities or materials, or the products or articles into which they have been converted, are exported out of the State while continuing to belong to that person, 35

the body corporate shall be regarded as having exported goods out of the State and any payment receivable by it for the services shall be regarded as an amount receivable from the sale of goods so exported.

(2) Any election under subsection (1) of this section shall be 40 made by notice in writing delivered to the inspector of taxes and shall have effect as respects every year of claim and every accounting period for which relief under Part III of the Finance (Miscellaneous Provisions) Act, 1956, is, or has been, claimed by the body corporate by which it is made. 45

(3) The Revenue Commissioners may by notice in writing require a body corporate claiming relief from tax by virtue of subsection (1) of this section to furnish them with such information or particulars as may be necessary for the purpose of giving effect to that subsection, and section 12 (1) and section 13 (1) of the Finance 50 (Miscellaneous Provisions) Act, 1956, shall have effect as if the matters of which proof is required thereby included the information or particulars specified in a notice under this subsection.

(4) Subsection (1) of this section shall have effect as from the passing of the Finance (Miscellaneous Provisions) Act, 1956, and 55 relief from tax in relation to the period between such passing and the passing of this Act may be given accordingly by repayment or otherwise as the Revenue Commissioners think proper:

Provided that where, before an election was made by it under this section, a body corporate has paid a dividend and the amount of income tax which it was entitled to deduct from the dividend exceeds the amount which, under section 15 (2) of the Finance 5 (Miscellaneous Provisions) Act, 1956, it would have been entitled to deduct if the election had been made before the dividend was paid, any relief from income tax which would otherwise have been allowable shall be reduced by the amount of the excess.

- (5) Where for any year of assessment the income of any person 10 consists of, or includes, a dividend in relation to which the proviso to subsection (4) of this section has had effect, the person shall be entitled to claim such repayment, if any, of income tax and sur-tax as will reduce his total liabilities to those taxes to what those liabilities would have been if income tax had been deducted from 15 the dividend at the rate at which it would have been deductible if subsection (1) of this section had had effect in relation to the body corporate at the time when the dividend was paid.

- 30.—(1) Section 19 of the Finance Act, 1937, is hereby amended by the insertion at the end of the section of “ and subject to the 20 exception of the Bank Act, 1892, shall also apply and be deemed always to have applied, with those modifications, to the management by the Central Bank of Ireland of those stocks, funds and securities subject to the exception of National Bonds ”.

Amendment of
section 19 of
Finance Act,
1937.
1937, No. 18.
1892, c. 48.

- (2) Regulation 3 of the Government Stock (Management) 25 Regulations, 1937, is hereby amended by the insertion of “ National Bonds or ” before “ Land Bonds ” and of “ the Central Bank of Ireland,” before “ the Bank of Ireland ”.

S.R. & O.,
No. 237 of 1937.

- 31.—All taxes and duties (except the excise duties on mechanically propelled vehicles) imposed by this Act are hereby placed 30 under the care and management of the Revenue Commissioners.

Care and
management of
taxes and
duties.

- 32.—(1) This Act may be cited as the Finance Act, 1966.

Short title,
construction and
commencement.

- (2) *Part I* and (so far as relating to income tax, including sur-tax) sections 28 and 29 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 customs, shall be construed together with the Customs Acts and, so far as it relates to duties of excise, shall be construed together with the Statutes which relate to the duties of excise and the management of those duties.

- (4) *Part IV* of this Act shall be construed together with the Stamp Act, 1891, and the enactments amending or extending that Act.

1891, c. 39.

- (5) *Part V* and (so far as relating to corporation profits tax) sections 28 and 29 of this Act shall be construed together with Part V of the Finance Act, 1920, and the enactments amending 1920, c. 18. or extending that Part.

- (6) *Part VI* of this Act shall be construed together with Part VI of the Finance Act, 1963, and Part VI of the Finance Act, 1965.

1963, No. 23.
1965, No. 22.

- (7) *Part I* of this Act and the *First Schedule* thereto shall be deemed to have come into force and shall take effect as on and from the 6th day of April, 1966.

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

FIRST SCHEDULE

5

Section 4.

PROVISIONS AS TO RELIEF FROM INCOME TAX BY WAY OF CREDIT IN RESPECT OF UNITED KINGDOM CORPORATION TAX

1. Subject to the provisions of this Schedule, where, under section 4 of this Act, credit is to be allowed against income tax chargeable by reference to any profits, the amount of income tax 10 so chargeable shall be reduced by the amount of the credit.

2. For any year of assessment, the amount of the credit to be allowed against income tax for corporation tax in respect of any profits shall not exceed the income tax chargeable by reference to those profits. 15

3. (a) Where in respect of any source of profits income tax is chargeable by assessment, the tax chargeable by the assessment for any year of assessment shall be regarded as chargeable by reference to the profits of the basis period for that year and the amount of corporation tax 20 payable in respect of any profits by reference to which income tax is chargeable for any year of assessment shall be determined accordingly:

Provided that where the assessment for any year of assessment is reduced under section 5 of the Finance 25 Act, 1942, the corporation tax payable in respect of the profits by reference to which income tax is chargeable thereby shall be taken to be the amount, if any, by which the aggregate amount of corporation tax payable in respect of the profits arising in that year of assessment and in the year preceding that year exceeds the amount of any corporation tax payable in respect of profits by reference to which income tax is chargeable for that preceding year.

(b) In relation to any source of profits the basis period for a year of assessment shall, for the purposes of the foregoing subparagraph, be taken to be the period on the profits of which income tax falls to be finally computed in respect of that source or, where, by virtue of any Act, the profits of any other period 40 are to be taken to be the profits of the said period, that other period. 35

4. (a) Subject to the provisions of this paragraph, where credit for corporation tax in respect of any profits falls to be allowed against corporation profits tax or income tax, 45 no deduction for corporation tax (whether in respect of those or any other profits) shall be made in computing the amount of those profits for the purposes of income tax.

(b) The amount of such a dividend as is mentioned in 50 section 4 (3) of this Act shall, for the purposes of income tax, be treated as increased by the amount of corporation tax not chargeable directly in respect thereof which falls to be taken into account in computing the amount of the credit and, for the purpose 55 of determining the said amount of corporation tax, paragraph 6 of Part II of the Fifth Schedule to the Finance Act, 1949, shall have effect as if a reference

1949 No. 13.

to the said section 4 were substituted for the reference to the agreement set forth in Part I of that Schedule and a reference to income tax for the reference to corporation profits tax.

- 5 (c) Notwithstanding anything in the preceding subparagraphs—
- (i) where any part of the corporation tax in respect of any profits (including any corporation tax which under subparagraph (b) of this paragraph, falls to be treated as increasing the amount of a dividend) cannot be allowed as a credit against either corporation profits tax or income tax, the amount of the profits shall be treated for the purposes of income tax as reduced by that part of the corporation tax, and
- (ii) where any part of the corporation tax in respect of any profits arising on or after the 1st day of April, 1966 (including any corporation tax which, under subparagraph (b) of this paragraph, falls to be treated as increasing the amount of a dividend) falls to be allowed as a credit against corporation profits tax, the amount of the profits shall be treated for the purposes of income tax as reduced by that part of the corporation tax.
- 25 5. (a) Where for any purpose of this Schedule it is necessary, in order to arrive at the amount of corporation tax payable in respect of the profits arising in any year of assessment or other period, to divide and apportion to specific periods the profits on which any assessment to corporation tax has been made, or to aggregate any such profits or any apportioned parts thereof, it shall be lawful to make such a division and apportionment or aggregation.
- (b) Any apportionment under this paragraph shall be made in proportion to the respective lengths of the periods.

- 30 6. The provisions of paragraphs 6, 12, 13 and 14 of the Second Schedule to the Finance Act, 1958, shall, with any necessary modifications, have effect in relation to the allowance of credit for corporation tax under section 4 of this Act as they have effect in relation to the allowance of credit for tax payable under the laws of a territory in regard to which arrangements are in force by virtue of section 44 of the said Finance Act, 1958.

1958, No. 25.

SECOND SCHEDULE
SPIRITS (RATES OF ORDINARY CUSTOMS DUTY)

Section 9.

Description of Spirits (1)	Preferential Rates (2)	Full Rates (3)
For every gallon of Perfumed Spirits	£ 21 4 10	£ 21 8 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	17 18 5	18 1 9
For every gallon computed at proof of spirits of any description not heretofore mentioned and mixtures and preparations containing spirits ...	13 5 6	13 8 0

THIRD SCHEDULE

DUTIES ON TOBACCO

PART I

CUSTOMS

Unmanufactured :—		£ s. d.
If stripped or stemmed :—		
containing 10 per cent. or more by weight of moisture...the lb.	3 9 5	
containing less than 10 per cent. by weight of moisture	3 17 1½	
If unstripped or unstemmed :—		
containing 10 per cent. or more by weight of moisture	3 9 4½	
containing less than 10 per cent. by weight of moisture	3 17 1	
Manufactured :—		
	Full	Preferential
cigars	the lb.	£ s. d.
cigarettes	" "	4 6 10½
Cavendish or Negrohead	" "	4 4 6½
Cavendish or Negrohead manufactured in bond	" "	4 6 3
other manufactured tobacco	" "	4 5 7½
snuff containing more than 13 per cent. by weight of moisture	" "	4 4 3
snuff not containing more than 13 per cent. by weight of moisture	" "	4 3 10½
	4 6 3	3 11 10½

PART II

CUSTOMS

		£ s. d.
	Full	Preferential
Unmanufactured :—		
if stripped or stemmed :—		
containing 10 per cent. or more by weight of moisture	the lb.	3 12 10
containing less than 10 per cent. by weight of moisture	" "	4 0 11
if unstripped or unstemmed :—		
containing 10 per cent. or more by weight of moisture	" "	3 12 9½
containing less than 10 per cent. by weight of moisture	" "	4 0 10½
Manufactured :—		
cigars	the lb.	£ s. d.
cigarettes	" "	3 15 9½
Cavendish or Negrohead	" "	3 13 10½
Cavendish or Negrohead manufactured in bond	" "	3 15 3½
other manufactured tobacco	" "	3 14 9½
snuff containing more than 13 per cent. by weight of moisture	" "	3 13 7½
snuff not containing more than 13 per cent. by weight of moisture	" "	3 15 3½

PART III

CUSTOMS

			Full	Preferential
Manufactured :—			£ s. d.	£ s. d.
cigars	the lb.		4 8 2½	3 15 9½
cigarettes	"		4 5 11½	3 13 10½
Cavendish or Negrohead	"		4 7 8	3 15 3½
Cavendish or Negrohead manufactured in bond	"		4 7 1½	3 14 9½
other manufactured tobacco :—				
hard pressed tobacco	"		4 3 3½	3 11 3
other pipe tobacco	"		4 5 3	3 13 2½
other manufactured tobacco	"		4 5 8½	3 13 7½
snuff containing more than 13 per cent. by weight of moisture	"		4 5 3½	3 13 3½
snuff not containing more than 13 per cent. by weight of moisture .. .	"		4 7 8	3 15 3½

PART IV

EXCISE

Unmanufactured :—		£ s. d.
containing 10 per cent. or more by weight of moisture..	the lb.	3 8 3½
containing less than 10 per cent. by weight of moisture	"	3 15 10½
Manufactured :—		
Cavendish or Negrohead manufactured in bond .. ,,		3 10 3½

PART V

Excise

Unmanufactured :—		f s. d.
containing 10 per cent. or more by weight of moisture..	the lb.	3 11 8½
containing less than 10 per cent. by weight of moisture	"	3 19 8
Manufactured :—		
Cavendish or Negrohead manufactured in bond ..	"	3 13 8½

FOURTH SCHEDULE

Section 15.

RATES OF EXCISE DUTY ON IRISH WINE

Description of wine	Rate of Duty
	s. d.
IRISH WINE—	
Not exceeding 25° of proof spirit	0 8½ the gallon
Exceeding 25° but not exceeding 30° of proof spirit ...	1 0
Exceeding 30° of proof spirit	2 0

FIFTH SCHEDULE

Section 16.

RATES OF FIREARM CERTIFICATE DUTY

	£ s. d.
1. For a firearm certificate for a pistol, including an air pistol, or revolver	0 10 0
2. For a firearm certificate for a rifle, including a miniature rifle ...	1 10 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	0 10 0
5. For a firearm certificate for a shot-gun to which the provisions of section 12 of the Firearms Act, 1964, apply	0 15 0
6. For any other firearm certificate—	
For one such certificate	3 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	3 5 0
For the second and every subsequent such certificate ...	0 15 0

BILL

(mar a leasaiodh i gCoiste)
dá ngairtear

Acht do mhuirearú agus d'fhorchur deachtanna áirithe custam agus ioncaim intíre (lena n-áirítear mál), do leasú an díl a bhaineann le custaim agus ioncam intíre (lena n-áirítear mál) agus do dhéanamh tuilleadh forá-lacha i dtaoibh airgeadais.

BILL

(as amended in Committee)
entitled

An Act to charge and impose certain duties of customs and inland revenue (including excise), to amend the law relating to customs and inland revenue (including excise) and to make further provisions in connection with finance.

An tAire Airgeadais a thug isteach

Introduced by the Minister for Finance

Ordaíodh ag Dáil Éireann a chlóbualadh,
22 Meitheamh, 1966

Ordered by Dáil Éireann to be printed,
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