



**AN BILLE d'FHORCHUR DLEACHTANNA (DUMPAIL AGUS
FOIRDHEONTAIS), 1967**
IMPOSITION OF DUTIES (DUMPING AND SUBSIDIES)
BILL, 1967

Mar a ritheadh ag dhá Theach an Oireachtais
As passed by both Houses of the Oireachtas

ARRANGEMENT OF SECTIONS

Section

1. Definitions.
2. Export price.
3. Fair market price.
4. An Coimisiún Dumpála.
5. Officers and servants of Commission.
6. Membership of either House of the Oireachtas by members of Commission.
7. Investigation by Commission.
8. Notice of investigation and submissions by interested persons.
9. Restriction on interested person acting as member.
10. Power of Commission to obtain information.
11. Prohibition of disclosure of confidential information.
12. Procedure at meeting of Commission.
13. Provisional duties.
14. Anti-dumping duties.
15. Repayment of provisional duty.
16. Investigation of tenders for public contracts.
17. Security for payment of provisional duty in case of glass containers.
18. Countervailing duties.
19. Subsidies.
20. Import levy on goods previously imported.
21. General provisions in relation to orders.
22. Relief in respect of duties and levy.
23. Power of Revenue Commissioners to require information.
24. Regulations.
25. Laying of orders and regulations before Houses of Oireachtas.
26. Expenses.
27. Short title and construction.



AN BILLE d'FHORCHUR DLEACHTANNA (DUMPAIL AGUS
FOIRDHEONTAIS), 1967

IMPOSITION OF DUTIES (DUMPING AND SUBSIDIES)
BILL, 1967

BILL

5

entitled

AN ACT TO PROVIDE FOR THE IMPOSITION OF SPECIAL
CUSTOMS DUTIES ON GOODS FROM ABROAD WHICH
HAVE BEEN DUMPED OR SUBSIDISED, TO PROVIDE
FOR THE ESTABLISHMENT OF A COMMISSION TO BE
KNOWN AS AN COIMISIÚN DUMPÁLA WITH
POWER TO INVESTIGATE COMPLAINTS OF DUMPING
AND, WHERE APPROPRIATE, RECOMMEND THE
IMPOSITION OF SPECIAL CUSTOMS DUTIES AND TO
PROVIDE FOR OTHER MATTERS CONNECTED WITH
THE MATTERS AFORESAID. 10 15

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

Definitions

1.—(1) In this Act—

“anti-dumping duty” means a duty imposed under *section 14* of this
Act; 20

“the Commission” means An Coimisiún Dumpála established under
section 4 of this Act;

“country” includes territory, area and place;

“countervailing duty” means a duty imposed under *section 18* of
this Act; 25

“dumping” means, in relation to goods, importing goods whose fair
market price exceeds their export price, and cognate words shall be
construed accordingly;

“duty” means duty of customs;

“export price” means, in relation to goods, the price of the goods
determined under *section 2* of this Act; 30

“injurious dumping” means dumping that causes or threatens to
cause material injury to an industry in the State or retards materially
the establishment of an industry in the State;

“margin of dumping” means, in relation to goods, the amount by
which the fair market price of the goods exceeds the export price of
the goods; 35

“the Minister” means the Minister for Industry and Commerce, but
where, but for this provision, a power, function or duty under this Act
would fall to be exercised or fulfilled by that Minister in relation to
any goods which are an agricultural product within the meaning of
the Agricultural and Fishery Products (Regulation of Export) Act,
1947, and in respect of which the powers of the Minister for Agricul-
ture and Fisheries under that Act are not vested for the time being in
the Minister, the power, function or duty aforesaid shall be exercised 40 45

or fulfilled by the Minister for Agriculture and Fisheries and "Minister" shall be construed accordingly;

"fair market price" means, in relation to goods, the price of the goods determined under *section 3* of this Act;

- 5 "produced" includes grown and manufactured in whole or in part and cognate words shall be construed accordingly;

"provisional duty" means a duty imposed under *section 13* of this Act;

"subsidy" has the meaning assigned to it by *section 19* of this Act.

- 10 (2) References in this Act to the country in which goods were produced shall be taken, in a case where there are two or more countries which answer to that description, as a reference to any of those countries.

- 15 (3) References in this Act to the country from which goods are exported are, in the case of goods exported to the State, references to the country from which they were consigned to the State and goods which in course of consignment from any country to the State pass through or are transhipped in any third country shall not on that account be regarded for the purposes of this Act as having been
20 exported from that third country.

- 2.—(1) The export price of goods shall be determined by the Commission and, subject to *subsection (2)* of this section, where goods are imported into the State under a contract of sale which is a sale in the open market between a buyer and seller independent of each
25 other, the export price of the goods shall be the price under the contract of sale, subject to a deduction for the cost of insurance and transport of the goods from their port or other place of export to their port or other place of import and any other costs, charges or expenses incurred in respect of the goods after they have been moved from
30 their port or other place of export, except so far as any such costs, charges or expenses are required to be met separately by the buyer.

Export price.

- (2) The export price of any goods shall, in cases where *subsection (1)* of this section does not apply or the Commission is unable to ascertain the facts from which to determine the export price under
35 that subsection, be such price as the Commission shall determine by reference to such sale of those or comparable goods (or of any goods in which they were incorporated) as it may select, with such adjustments as may appear to it to be proper.

- 3.—(1) The fair market price of goods in any country shall be
40 determined by the Commission and, subject to *subsection (2)* of this section, the fair market price of goods in any country shall, where those or comparable goods are sold in that country in the ordinary course of trade for consumption or use in that country, be the price at which they are so sold, subject to such adjustments for differences
45 in conditions or terms of sale, taxation or any other matter as may be necessary to ensure that the export price and the fair market price of the goods are the prices of the goods under two similar contracts of sale.

Fair market price.

- (2) The fair market price of goods in any country shall, in cases
50 where *subsection (1)* of this section does not apply or the Commission is unable to ascertain the facts from which to determine the fair market price under that subsection, be such price as the Commission shall determine by reference to any price obtained for goods of the same kind or similar goods exported from that country, with such
55 adjustments of the kind specified in *subsection (1)* of this section as may appear to it to be proper or, if the Commission thinks fit, by reference to the cost or estimated cost of production of goods of the same kind or similar goods, with such adjustments of the kind aforesaid as may appear to it to be proper.

(3) No adjustment shall be made under this section in respect of restrictions or charges on the export of materials from any country so as to favour manufacturers in that country who use those materials in goods produced by them.

An Coimisiún
Dumpála.

4.—(1) There shall be a commission to be known, and in this Act 5
referred to, as An Coimisiún Dumpála.

(2) The Commission shall consist of a chairman and four ordinary members, of whom the chairman and two ordinary members shall be appointed by the Minister and two ordinary members shall be appointed by the Minister for Agriculture and Fisheries. 10

(3) Whenever the business of a meeting of the Commission is concerned with goods in relation to which powers, functions and duties under this Act are exercised and fulfilled by the Minister for Agriculture and Fisheries, a member of the Commission who was appointed by that Minister and who shall be chosen by the Commission for the purpose shall act as chairman of the meeting, and the chairman shall act as an ordinary member of the Commission. 15

(4) A member of the Commission may be removed from office by the Minister of State who appointed him.

(5) The first members of the Commission shall be appointed as soon as may be after the passing of this Act. 20

(6) A casual vacancy occurring among the members of the Commission appointed by the Minister thereto shall be filled by an appointment made by the Minister and a casual vacancy occurring among the members appointed by the Minister for Agriculture and Fisheries thereto shall be filled by an appointment made by that Minister, and a member so appointed shall hold office for the remainder of the period for which his predecessor, if he had continued to be a member, would have held office. 25

(7) A member of the Commission may resign his office. 30

(8) The term of office of a member of the Commission shall be fixed at the time of his appointment by the Minister of State who appoints him and shall not exceed five years.

(9) An outgoing member of the Commission shall be eligible for reappointment. 35

(10) A member of the Commission shall hold office on such terms and conditions as may be fixed at the time of his appointment by the Minister of State who appointed him after consultation with the Minister for Finance.

(11) A member of the Commission shall be paid such remuneration (if any) and allowances (if any) for expenses as the Minister of State who appointed him determines with the consent of the Minister for Finance. 40

(12) The Civil Service Regulation Acts, 1956 and 1958, shall not apply to the office of member of the Commission. 45

Officers and
servants of
Commission.

5.—(1) The Minister, with the consent of the Minister for Finance, may appoint such officers and servants as he thinks necessary to assist the Commission in the performance of its functions.

(2) The officers and servants so appointed shall hold office on such terms and conditions (including terms and conditions for the granting of superannuation allowances by way of pension or gratuity or both to or in respect of such officers and servants) and receive such remuneration as the Minister for Finance determines. 50

6.—(1) Where a member of the Commission is nominated either as a candidate for election to either House of the Oireachtas or as a member of Seanad Éireann, he shall thereupon cease to be a member of the Commission.

Membership of either House of the Oireachtas by members of Commission.

- 5 (2) A person who is for the time being entitled under the Standing Orders of either House of the Oireachtas to sit therein shall, while so entitled, be disqualified from becoming a member of the Commission.

7.—(1) Whenever—

Investigation by Commission.

- 10 (a) (i) in relation to any goods, a request is made to the Commission by a person who produces goods of the same kind or of a kind whose sales might be adversely affected by the dumping of those goods or by a trade association representing such producers to investigate whether those goods have been or are being dumped, and

15

- (ii) the Commission considers it probable that the goods to which the request relates have been or are being dumped and that the dumping was or is injurious dumping,

20

or

- (b) the Minister considers it probable that any goods have been or are being dumped, that the dumping was or is injurious dumping and that there are exceptional circumstances which warrant a request by him to the Commission to investigate whether those goods have been or are being dumped, and the Minister so requests,

25

the Commission shall carry out an investigation of the matter and shall make a report in writing to the Minister of the result of its investigation.

30

- (2) Whenever the Minister considers it probable that another government or authority outside the State has given a subsidy on the production or export of goods of any kind which have been or are being imported into the State, he may request the Commission to investigate whether the importation is such as to cause or threaten to cause material injury to an industry in the State or to retard materially the establishment of an industry in the State, and the Commission shall carry out the investigation and shall make a report in writing to the Minister of the result of its investigation.

35

- (3) The Commission shall have regard to any international agreements or conventions to which the State is a party.

40

8.—(1) The Commission shall cause to be published in *Iris Oifigiúil* and in such national daily newspaper or newspapers as it thinks fit notice of its intention to hold an investigation.

Notice of investigation and submissions by interested persons.

- (2) Any person may make a submission to the Commission in the manner directed by the Commission.

45

9.—If a member of the Commission is personally interested in a particular matter with which the Commission is dealing, he shall inform the Minister of State who appointed him to the Commission accordingly and shall not act as a member during the consideration of the matter, unless that Minister, being of opinion that his interest is not such as to interfere with the impartial performance of his duties, authorises him to act and publishes in accordance with the procedure in section 8 the fact that such an authorisation has been given.

50

55

Restriction on interested person acting as member.

10.—(1) The Commission may for the purposes of its functions :

Power of Commission to obtain information.

- (a) request witnesses (other than the Revenue Commissioners and their officers) to attend before it,

- (b) examine the witnesses attending before it, and
- (c) request any such witness to produce to the Commission any document in his power or control.

(2) (a) A person who knowingly or recklessly makes a statement or representation either verbally or in writing to the Commission which is false in a material particular shall be guilty of an offence and shall be liable, on summary conviction, to a fine not exceeding one hundred pounds or, at the discretion of the court, to imprisonment for a term not exceeding six months or to both the fine and the imprisonment.

(b) Where an offence under this subsection or under section 11 (3) or 22 (9) of this Act which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body, or any person purporting to act in any such capacity, he as well as the body shall be deemed to be guilty of the offence.

(3) The Commission may request the Revenue Commissioners to furnish to it such particulars of information furnished to them in documents for customs purposes as are necessary for the performance of its functions and the Revenue Commissioners shall comply with a request under this subsection.

Prohibition of disclosure of confidential information.

11.—(1) No person shall disclose information available to him by virtue of his being a member of the Commission or an officer or servant of the Commission or through being present at a meeting of the Commission without the consent of—

- (a) in the case of information furnished by the Revenue Commissioners and furnished to them by another person, that other person, and
- (b) in any other case, the person who furnished the information.

(2) Subsection (1) (b) of this section does not apply to—

- (a) a communication made by a member of the Commission or an officer or servant of the Commission in the execution of his duties under this Act, or
- (b) the disclosure of information in a report of the Commission to the Minister or for the purpose of legal proceedings under this Act.

(3) If any person contravenes subsection (1) of this section he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding one hundred pounds or, at the discretion of the Court, to imprisonment for a term not exceeding six months or to both the fine and the imprisonment.

Procedure at meeting of Commission.

12.—(1) The quorum for a meeting of the Commission shall be two.

(2) Every meeting of the Commission shall be held in private.

(3) Subject to subsection (1) of this section, the Commission may act notwithstanding vacancies in its membership.

(4) Subject to the provisions of this Act, the Commission may regulate, by standing orders or otherwise, its procedure and business.

13.—(1) The Commission may, during an investigation by it under this Act in relation to goods of any kind, recommend to the Minister that a provisional duty of such amount (not exceeding the margin of dumping estimated by it in relation to the goods) as the Commission may specify be imposed on such goods of that kind as the Commission may specify for such period or periods not exceeding six months as the Commission may specify. Provisional duties.

(2) Whenever the Commission makes a recommendation to the Minister under *subsection (1)* of this section, the Minister may, if he so thinks fit, by order impose a duty (to be known and in this Act referred to as a provisional duty) of such amount, not exceeding the amount specified by the Commission in the recommendation, on such goods imported into the State (being goods of a kind specified in the recommendation) and for such period not exceeding six months as may be specified in the order.

(3) Whenever the Government impose an anti-dumping duty on goods of a kind on which there is for the time being a provisional duty, the order imposing the provisional duty shall expire.

14.—(1) If, as result of an investigation by the Commission under this Act, the Commission is satisfied that there has been injurious dumping of goods of any kind, the Commission may recommend to the Minister that an anti-dumping duty of such amount (not exceeding the margin of dumping in relation to the goods) as the Commission may specify be imposed on those goods or on such goods of that kind as the Commission may specify for such period or periods as the Commission may specify. Anti-dumping duties.

(2) (a) Whenever the Commission makes a recommendation to the Minister under *subsection (1)* of this section in relation to goods of any kind and the Minister is satisfied that there has been injurious dumping of goods of that kind, or

(b) whenever the Minister is satisfied that goods of any kind have been dumped and that there is danger that they will continue to be dumped and that the dumping is such as to cause or threaten to cause material injury to an industry in a country other than the State or the country from which they were imported or in which they were produced, and the government of the first-mentioned country so request,

the Government may, if they so think fit, by order impose a duty (to be known and in this Act referred to as an anti-dumping duty) of such amount, not exceeding the margin of dumping in relation to the goods, and on such goods imported into the State (being goods of a kind specified in the recommendation or request) as may be specified in the order.

(3) Whenever the Commission makes a recommendation to the Minister under *subsection (1)* of this section in relation to any goods on which a provisional duty has been paid and the Minister is satisfied that there has been dumping of those goods and that the dumping has caused or would, but for the provisional duty, have caused material injury to an industry in the State, the Government may, if they so think fit, by order under *subsection (2)* of this section impose an anti-dumping duty on those goods of such amount (not exceeding the margin of dumping in relation to the goods or the provisional duty on the goods, whichever is the lesser) as may be specified in the order and, upon the making of such an order in relation to goods, the payment of so much of the provisional duty chargeable in respect of the goods as is equal to the amount of the anti-dumping duty chargeable on the goods shall be deemed to have been a payment of the anti-dumping duty.

(4) (a) The Minister may, if he considers it in the public interest so to do, by order—

- (i) suspend an anti-dumping duty or its application to goods of a particular class or description, or
- (ii) exempt from the duty goods of a particular class or description.

(b) An order under this subsection may be made without limit as to time or for a specified period.

Repayment of provisional duty.

15.—(1) Any provisional duty paid on goods shall be repaid by the Revenue Commissioners—

- (a) if the Commission does not make a report to the Minister in relation to the goods or goods of the same kind within six months after the date of the imposition of the duty, 10
- (b) if an anti-dumping duty is not imposed on the goods within six months after the date on which a report of the Commission in relation to the goods or goods of the same kind is presented to the Minister, or 15
- (c) if the order imposing the provisional duty is revoked.

(2) Where an anti-dumping duty is imposed on any goods as result of an investigation by the Commission at a rate lower than the rate of a provisional duty imposed on those goods as result of a recommendation of the Commission made during the investigation, the amount by which the provisional duty paid on those goods exceeds the amount of the anti-dumping duty on those goods shall be repaid by the Revenue Commissioners. 20

Investigation of tenders for public contracts.

1941, No. 23.

16.—Whenever the Minister is of opinion that a price or prices quoted in a tender by any person for a contract between the person and a Minister of State, the Commissioners of Public Works, the Irish Land Commission or a local authority for the purposes of the Local Government Act, 1941, is such that if the contract were made and embodied the terms of the tender, goods would, in the course of or for the purpose of carrying out the terms of the contract, be dumped, the Minister may, after consultation with any other Minister of State concerned, request the Commission to investigate the matter and thereupon the Commission shall carry out an investigation with a view to ascertaining whether, if the contract aforesaid were made and embodied the terms aforesaid, the goods would, in the course of or for the purpose of carrying out the terms of the contract, be dumped and shall make a report to the Minister of the result of its investigation. 25 30 35

Security for payment of provisional duty in case of glass containers.

17.—(1) The Minister may, whenever he so thinks fit, provide by order that glass containers of any kind specified in the order shall not be imported into the State unless security is given to the Revenue Commissioners in such form as the Revenue Commissioners may require for the payment in whole or in part of any provisional duty which may become payable on containers of that kind in pursuance of this Act. 40 45

(2) The extent of the security to be given pursuant to an order under this section in relation to the importation of any glass containers shall be specified in the order by the Minister after consultation with the Commission but shall not exceed fifty per cent of the value of the containers. 50

(3) Where security is given under this section in relation to the importation of any glass containers—

- (a) in case a provisional duty is imposed on containers of the

kind to which the security relates within thirty days after the giving of the security, it shall be charged and levied on the containers to which the security relates and the amount of the duty payable thereon shall be paid out of the security and shall not exceed the amount of the security, the balance (if any) of the security remaining after payment of the duty shall be discharged and the order providing for the giving of the security shall, in so far as it relates to containers of the kind on which the provisional duty is chargeable, expire, and

(b) in any other case, the security shall be discharged.

(4) The Commission or the Minister may request the Revenue Commissioners to discharge a security given under this section or to allow containers of a kind to which an order under this section applies to be imported into the State without giving the security provided for in the order, and the Revenue Commissioners shall comply with the request.

(5) A security under this section shall be deemed for the purposes of sections 15 and 16 of the Finance Act, 1952, but not otherwise, to be a duty.

18.—Whenever the Government are satisfied that another government or any other authority outside the State have given a subsidy on the production or export of goods of any kind which have been or are being imported into the State and that—

Countervailing duties.

(a) the importation is such as to cause or threaten to cause material injury to an industry in the State or to retard materially the establishment of an industry in the State and the Minister so recommends, or

(b) the importation is such as to cause or threaten to cause material injury to an industry in a country other than the State or the country in which a government or other authority have given or are giving the subsidy and the government of the first-mentioned country so request,

the Government may, if they so think fit, by order impose a duty (to be known and in this Act referred to as a countervailing duty) of such amount not exceeding the estimated amount of the subsidy on goods of that kind imported into the State (being goods of a kind in relation to which the subsidy was given) as may be specified in the order.

19.—In this Act references to a subsidy are references to a bounty or subsidy on the production or export of goods given directly or indirectly by way of grant, loan or tax relief or in any other way and whether related directly to the goods themselves, to materials of the goods or to something else and include—

Subsidies.

(a) a special subsidy given on the transport of a particular product,

(b) favourable treatment given to producers or exporters in the course of administering any governmental control over the exchange of currencies where such treatment has the effect of assisting a reduction of the prices of goods offered for export,

but do not include restrictions or charges applied on the export of materials from any country so as to favour producers in that country who use those materials in goods produced by them.

Import levy on
goods previously
imported.

20.—(1) Whenever the Government are satisfied in relation to the dumping of goods of any kind on which a provisional duty is chargeable—

(a) that it is necessary to impose a levy under this section in order to prevent a recurrence of such dumping and that the dumping caused material injury to an industry in the State, was on a substantial scale and occurred for a relatively short period of time, and 5

(b) (i) that on a previous occasion there was dumping of goods of that kind which caused material injury to an industry, or 10

(ii) that the person who imported the goods knew, or ought reasonably to have known, that the person who exported the goods exported goods on other occasions for the purpose of dumping them and that the dumping was of a kind which, if it occurred in the State, would cause material injury to an industry in the State. 15

the Government may by order impose on such goods as may be specified in the order imported during the period (or such part or parts thereof as may be specified in the order) of ninety days ending immediately before the day on which the provisional duty was imposed a levy of such amount not exceeding the margin of dumping in relation to the goods as may be specified in the order. 20

(2) A levy imposed under this subsection on any goods shall be paid to the Minister by the person who, if a duty were chargeable on the goods, would be liable to pay the duty to the Revenue Commissioners and shall be recoverable from that person by the Minister as a simple contract debt in any court of competent jurisdiction. 25

1876, c. 36.

(3) The time of importation of goods shall, for the purposes of this section, be the time of the passing, under the Customs Consolidation Act, 1876, of the entry, under that Act, of the goods for home use. 30

(4) A levy shall not be imposed under this section on goods imported before the passing of this Act.

(5) Any levy paid to the Minister under this section shall be paid into or disposed of for the benefit of the Exchequer in accordance with the directions of the Minister for Finance. 35

General provisions
in relation to
orders.

21.—(1) The matters by reference to which the description of goods in an order under this Act imposing a duty or levy is framed shall include either the country in which the goods were produced or the country from which the goods were exported to the State. 40

(2) Subject to *subsection (1)* of this section, an order under this Act may include such provisions with respect to the description of the goods chargeable with duty or levy and with respect to the cases in which duty or levy is chargeable as may appear to the Government or the Minister, as the case may be, to be necessary and, in particular, but without prejudice to the generality of the preceding part of this section— 45

(a) provisions limiting the description of the goods by reference to the particular persons by whom the goods were produced or who were concerned with the production of the goods in some specified manner, 50

(b) provisions limiting the description of the goods to goods of a particular class, kind or description or to goods exported from or produced in a particular country or to a specified consignment of goods, 55

- (c) provisions defining the rate of duty by reference to value or weight or other measure of quantity,
- 5 (d) provisions directing that duty be charged if more than a specified proportion of the value of the goods was added in a specified country or if any process or a specified process or processes was or were carried out in a specified country,
- 10 (e) provisions directing that duty be charged for any period or periods, whether continuous or not, or without any limit of period, and
- (f) in connection with the commencement, variation or termination of a duty or levy provisions authorising repayments in respect of duty or levy where it is shown that conditions (if any) prescribed in the order are fulfilled.

15 (3) A duty or levy may be imposed under this Act either with or without qualifications, limitations, drawbacks, allowances or exemptions.

(4) A duty or levy imposed on goods under this Act shall be in addition to and not in substitution for any other duty or levy charge-
20 able on the goods.

(5) A duty imposed under this Act shall be placed under the care and management of the Revenue Commissioners.

(6) An order under this Act made by the Government or the Minister may be amended or revoked by an order made by the
25 Government or the Minister, as the case may be.

22.—(1) A person who imports any goods chargeable with a provisional duty or an anti-dumping duty may, not later than three months after the date of the payment of the duty on the goods, apply to the Commission for relief from the duty on those goods. Relief in respect of duties and levy.

30 (2) If, on an application to the Commission under this section in relation to any goods chargeable with a provisional duty or an anti-dumping duty, the Commission is satisfied that the export price of the goods together with the amount of such duty exceeds the fair market price of the goods, the Commission shall notify the Revenue
35 Commissioners of the amount of the excess, and the Revenue Commissioners shall remit or repay that amount of the duty.

(3) A person who imports any goods chargeable with a provisional duty or an anti-dumping duty and whose application to the Commission for relief from the duty has been refused in whole or in part may,
40 not later than three months after the date on which he was notified by the Commission of its refusal of his application aforesaid, apply to the Minister for relief from the duty on those goods.

(4) A person who imports any goods chargeable with a countervailing duty or a levy under *section 20* of this Act may—

- 45 (a) in the case of the duty, not later than three months after the date of the payment of the duty on the goods, and
- (b) in the case of the levy, not later than three months after the date of the imposition of the levy,

apply to the Minister for relief from the duty or levy on those goods.

50 (5) If, on an application to the Minister under this section in relation to any goods chargeable with a provisional duty or an anti-dumping duty, the Minister is satisfied that the export price of the goods together with the amount of such duty exceeds the fair market price of the goods, the Minister shall notify the Revenue Commis-
55 sioners of the amount of the excess, and the Revenue Commissioners shall remit or repay such amount (if any) of the duty as when added to the sum (if any) remitted or repaid under *subsection (2)* of this section in respect of the goods equals the said excess.

(6) If, on an application under this section, the Minister is satisfied, in the case of goods chargeable with a countervailing duty, that the amount of such duty exceeds the amount of the subsidy on such goods, the Minister shall notify the Revenue Commissioners of the amount of the excess, and the Revenue Commissioners shall remit or 5 repay that amount of the duty.

(7) If, on an application under this section, the Minister is satisfied, in the case of goods chargeable with a levy under *section 20* of this Act that the amount of the levy is excessive, the Minister shall notify the Government of the amount of the excess, and, if the Government 10 so direct, that amount of the levy shall be repaid.

(8) A person making an application under this section shall furnish to the Minister such information in his possession or procurement as the Minister may require for the purpose of ascertaining the export price or the fair market price of the goods to which the application 15 relates.

(9) If a person, for the purposes of an application under this section—

- (a) makes any statement which is false in a material particular, or 20
- (b) produces any account, estimate, return or other document which is false in a material particular,

the amount of any duty or levy remitted or repaid under this section may, without prejudice to any other mode of recovery, be sued for and recovered, by action or other appropriate proceeding, at the suit 25 of the Attorney General in any court of competent jurisdiction and if the statement was made or the document was produced knowingly or recklessly, the person shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding one hundred pounds or, at the discretion of the court, to imprisonment for a term not 30 exceeding six months, or to both the fine and the imprisonment.

Power of
Revenue
Commissioners
to require
information.

23.—(1) The Revenue Commissioners may require a person who imports goods to state such facts concerning the goods and their history as they may think necessary to determine whether the goods 35 are goods produced in a country specified in an order under this Act or to determine the country from which the goods were exported and to furnish them in such form as they may require with proof of any statements so made and, if such proof is not furnished to their satisfaction or the required facts are not stated, the goods shall be deemed for the purposes of this Act to have been produced in, or as the case 40 may be, to have been exported from such country as they may determine :

Provided that the Revenue Commissioners shall require proof of the country in which goods were produced in relation to any duty under this Act in the case only of goods exported from such countries as the 45 Minister may direct in relation to that duty.

(2) Where an order under this Act limits the description of goods in respect of which duty is chargeable under this Act or the cases in which duty is so chargeable so that the question whether any and if so what duty is chargeable on the goods depends on other matters 50 besides the country in which the goods were produced or from which they were exported, the Revenue Commissioners may require the person who imports the goods to state such facts as they may think necessary to determine that question so far as regards those other matters and to furnish them in such form as they may require with 55 proof of any statements so made, and, if such proof is not furnished to their satisfaction or the required facts are not stated, those facts shall be deemed for the purposes of duty under this Act to be such as they may determine.

24.—The Minister may make such regulations as he may consider Regulations.
necessary or desirable for the purpose of carrying this Act into effect.

25.—Every order and regulation under this Act shall be laid before Laying of orders
each House of the Oireachtas as soon as may be after it is made and, and regulations
5 if a resolution is passed by either House within the next twenty-one before Houses of
days upon which that House has sat after the order or regulation, as Oireachtas.
the case may be, has been laid before it annulling the order or regula-
tion, as the case may be, the order or regulation, as the case may
be, shall be annulled accordingly but without prejudice to the validity
10 of anything previously done thereunder.

26.—The expenses incurred by the Minister for Finance and, to Expenses.
such extent as may be sanctioned by that Minister, the expenses
incurred by the Minister and the Minister for Agriculture and
Fisheries or the Commission in the administration of this Act shall
15 be paid out of moneys provided by the Oireachtas.

27.—(1) This Act may be cited as the Imposition of Duties Short title and
(Dumping and Subsidies) Act, 1968. construction.

(2) This Act, so far as it relates to duties, shall be construed
together with the Customs Acts.

BILLE

dá ngairtear

Acht do dheánamh socrú chun dleachtanna custam speisialta a fhorchur ar earraí ón gcoigrích a dumpáladh nó ar tugadh fóirdheontas ina leith, do dheánamh socrú coimisiún a bhunú ar a dtabharfar An Coimisiún Dumpála ag a mbeidh cumhachtaí gearáin faoi dhrumpáil a fhiosrú agus, más iomchuí, a mholadh dleachtanna custam speisialta a fhorchur agus do dheánamh socrú i dtaobh nithe eile a bhaincann leis na nithe réamhráite.

*Rite ag dhá Theach an Oireachtais,
30 Bealtaine, 1968*

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.

Cló-bhuailte ag CAHILL & Co., LTD

[*Luach : Scilling agus Sé Phingin Glan*]

Wt. N45071/G/2. —. 800. 5/68. C.&Co. (6310). G.16.

BILL

entitled

An Act to provide for the imposition of special customs duties on goods from abroad which have been dumped or subsidised, to provide for the establishment of a commission to be known as An Coimisiún Dumpála with power to investigate complaints of dumping and, where appropriate, recommend the imposition of special customs duties and to provide for other matters connected with the matters aforesaid.

*Passed by both Houses of the Oireachtas,
30th May, 1968*

DUBLIN:

PUBLISHED BY THE STATIONERY OFFICE

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

Printed by CAHILL & Co., LTD.

[*Price : One Shilling and Sixpence Net*]