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SAORSTÁT EIREANN.

STATUTORY RULES AND ORDERS.

1932. No. 60.

EMERGENCY IMPOSITION OF DUTIES (No. 1)
ORDER, 1932.



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SAORSTÁT EIREANN.

RIALACHA AGUS ORDUITHE REACHTULA.

1932. UIMHL. 60.

ORDU CHUN DIUITHE DO GHEARRADH GO PRÁINNEACH
(UIMHL. 1), 1932.

DE BHRI go n-achtnítear le hait i den Acht chun Dírithe do Ghearradh go Práinneach, 1932 (Uimhl. 16 de 1932), go bhfeidhfaidh an Ard-Chomhairle, más círdineach agus pé uair is cinnróach leis é, gach si so eisíl de nithe dírithe inaistítear san ailt san do dhéanamh le bordú agus inaasc nithe éile.

- (a) dírité custam, de pé mitid is cinnróach leis, do ghearradh, go goirmíollachta, teoranta, ais-tarlaif, líntíse, searsraí no rátaí tsoafochta no da n-darmas, ar aon tsaghas no Síghiseanna, dírithe carraí a bionportífillar isteach i Saorstát Eireann is dírithe no da éis agus, más carraí is ionchartha is aon dírité eile custam, na hearnad sin, an chéad dírité sin a bhuidear do ghearradh anuaidhfill i dicanta ne in ionad an dírité eile sin;
- (b) athaird do dhéanamh, le aon rathodh ne aili ar bith, maidir le hearral a bionportífillar isteach i Saorstát Eireann is dírithe no da éis, ar aon dírité custam a hit i bhfeidhinn le linn an Acht san do rith no a gearrdar le huon Acht a rinneadh no le huon ordú a déanáil tar éis an Acht aon do rith, no ar aon cheimdeall, teoranta, ais-tarlae, líntíse, searsraí, ro gáta tsoafochta lóisithe i bhfeidhinn ar chéile an ordintí sin maidir le huon dírité den tsárt san;—

ANÓIS, i bhfeidhmeú na gréimhseachta a benntar ortha le hait i den Acht chun Dírithe do Ghearradh go Práinneach, 1932 (Uimhl. 16 de 1932), agus i bhfeidhmeú gach combhacht a agus aon chomhleachta eile le n-a goairtear so ar a greamas, ordintim an Ard-Chomhairle leis seo mar lengeas:—

Saor-

Stáit.

Láirid.

Dírité ag

aonach-

tumáil.

1. Práidir chun gach críche an tOrdú chun Dírithe do Ghearradh go Práinneach (Uimhl. 1), 1932, do ghaire den Ordú sin.

2. Baintear an tAcht Léiritheachán, 1923 (Uimhl. 46 de 1923), le híril an Ordintí seo is mar a baintear sé le Míriú Achtá den Chrechtais.

3.—(1) Sa mhír seo folúam an focal "mian-fheoil" jondáin comhlaigh mianúe so aon chuid de chomhlaigh mianúe, peárca blátháin an chama atá no ná leithid agus peárca leasúinte no leasúinte go leath-ráinnseach do so nach eadh agus peárca fuaime no cuimhne aibh no nach eadh.

(2) Díantú dírité custam do rír cheithre scillinge sechtid an oíad meicíchain d'fheisinti, do ghearradh agus d'fhorbairt ar gach carraí aon so leasú a bionportífillar isteach i Saorstát Eireann an stáidh li d'Hil, 1932, no dé éis sin, si sín le rá:—

(a) an mian-fheoil go leir, ach suntasáil eile, eráibhlí, croiseann, agus guairteas mianúe is ar leithidh ón gneáid eile den chomhlaigh a bionportífillar iad;

SACERSTÁT ÉIREANN.

STATUTORY RULES AND ORDERS.

1932. No. 60.

EMERGENCY IMPOSITION OF DUTIES (No. 1) ORDER, 1932.

WHEREAS it is enacted by section 1 of the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932), that the Executive Council may, if and whenever they think proper, do by order all or any of certain things mentioned in that section and, amongst others:

- (a) impose, whether with or without qualifications, limitations, drawbacks, allowances, exemptions, or preferential rates, a customs duty of such amount as they think proper on any particular description or descriptions of goods imported into Sacerstát Éireann on or after a specified day and, where such goods are chargeable with any other customs duty, so impose such last-mentioned duty either in addition to or in substitution for such other duty;
- (b) vary, in any manner or respect whatsoever, in regard to goods imported into Sacerstát Éireann on or after a specified day any customs duty in force at the passing of that Act or imposed by any Act passed or order made after the passing of that Act of any qualification, limitation, drawback, allowance, exemption, or preferential rate in force at the date of such order in relation to any such duty;

NOW, the Executive Council, in exercise of the powers conferred on them by section 1 of the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932) and of every and any other power them in this behalf enabling, do hereby order as follows:—

1. This Order may be cited for all purposes as the Emergency Imposition of Duties (No. 1) Order, 1932.

2. The Interpretation Act, 1923 (No. 46 of 1923), applies to the interpretation of this Order in like manner as it applies to the interpretation of an Act of the Oireachtas.

3.—(1) In this paragraph the expression "pig's meat" includes the whole or any part of a pig's carcass, whether the same is or is not fresh or has or has not been cured or partially cured or has or has not been chilled or frozen.

(2) A duty of customs at the rate of eighty-four shillings the hundredweight shall be charged, levied, and paid on every of the following articles imported into Sacerstát Éireann on or after the 26th day of July, 1932, that is to say:—

(a) all pig's meat, except the heads, feet, skin, and bristles of pigs when imported separately from the rest of the carcass;

The version of this Order in the Irish language, prepared officially, is printed on the opposite page.

Duty on
pig meat
and oil
products.

(b) gach torna minic-fheola, gan leipid si círdeaghlais agus
d'áiríamh ní curraí do rinnseadh as croíleabhar maise
no ar gairid amháin;

(c) ioptar de gach saghas;

(d) círdeaghlais leipid de gach saghas a hionportáilíar fólkarsa.

(e) Déanfar dírité eistíum do rír dhá scilling ceathaircheasú an chás
meachain d'Eireann, do ghearradh agus d'fheár ar gach carra an so
leasamh a hionportáilíar isteach i Sacréet Eireann an rotháil li d'fheá,
29/3/32, no dí an sin, sé sin le rá, na cinn mhuinte agus na cráibhí mairet
go láir gan ar leithigh éin gneadh eile den chomhbacha a hionportáilíar
nád, párta bheithí na cinn no na cráibhí sin ó ro ní heid agus p'ca
leasamh na leasuithe go leathannach déibh no mích eadha agus
p'ca faurtha no cuimhne díotha no mích eadha.

(f) Má carair an laige ar na Comisiúnírla Ioscaim, náidir le
laois carra do bheadh, mara mbíodh an fho-thairis seo, ionchurtha
is déantúil forchuirtear leis an mir seo, gan oíthir atá ina ball de
Náisiún an Chú-chultúrach. Bhríotáinigh a consaingiladh an carra
san agus gan i dir ne i dtíortha atá ina ball so ina mbailí de Náisiún
an Chú-chultúrach. Bhríotáinigh a saotharadh ar fad i déantar, i
geala carra is ionchurtha is déantúil is fho-thairis (g) den mhír seo, an
dúilí sin d'fheáim, do ghearradh agus d'fear do rír ríata si sellinge
cuagdán an chás meachain is ionad an ríata huidhreach ar bheil-mhír
sin agus déantar, i geala carra is ionchurtha is déantúil is fho-thairis (h)
den mhír seo, an dúilí sin d'fheáim, do ghearradh agus d'fear do
rír ríata ocht scillinge fheadar an chás meachain is ionad an ríata
huidhreach ar bheil-mhír sin.

(i) Má carair has laige ar na Comisiúnírla Ioscaim aon bhliana,
do bheadh, mara mbíodh an fho-thairis seo, ionchurtha is déantúil
forchuirtear leis an mir seo, do bheith a hionportáil ag déantúil
margairín chua i d'fheáil chua margairín do dhéanamh i Sacréet
Eireann, fíradhail na Comisiúnírla Ioscaim, is rír céileadh p'ca
comhfhilacha is círdeaghlais leis an fhéarur, a cheadha an bhliana ag
d'fiontomain agus an dírité sin do bheith loetha níthe.

(j) Más deimhnítear leis na Comisiúnírla Ioscaim aon chomhfhil
ionain maise, do bheadh, mara mbíodh an fho-thairis seo, ionchurtha
is déantúil forchuirtear leis an mir seo, do bheith do rír na gaoairíoll
nád seo leasamh, sé sin le rá:—

(k) gan a Thuisceart Eireann agus ag firmeoir atá ina
chomhfhil i dTuisceart Eireann atá an comhfhil san
a hionportáil; agus

(l) gan leis an bhfeirmseoir sin, díreach san mheáin leathach i,
an mheá gurb é a comhfhil é; agus

(m) gan chum an hionportáil do dhidir an chomhfhil sin i
mheáin rehangaidh atá an comhfhil san a hionportáil
agus gan ar fáil is é margaidh sa bheal sin atáinéar a
hionportáil amhlaidh; agus

(n) ná deimeanta an feirmeoir sin, an t'áinéar an comhfhil san
a hionportáil, náis ná ná an comhfhil amhlaidh eile den
teaghas san d'fiontomain amhlaidh.

Bíonn aon Comisiúnírla Ioscaim, is rír céileadh p'ca comhfhilacha
is círdeaghlais leis an fhéarur, a cheadha an comhfhil san d'fiontomain
gan an dírité sin de bheith loetha ní,

- (b) all products of pigs' meat, excluding sausages and sausage casings, and also excluding articles made from or with pig-skin or pig bristles;
- (c) sausages of all descriptions;
- (d) sausage casings of all descriptions imported unfilled.

(1) A duty of customs at the rate of forty-two shillings the hundredweight shall be charged, levied, and paid on every of the following articles imported into Saorstát Éireann on or after the 26th day of July, 1922, that is to say, all pigs' heads and pigs' feet imported separately from the rest of the carcass, whether such heads or feet are or are not fresh or have or have not been cured or partially cured or have or have not been chilled or frozen.

(4) Where any article which, but for this sub-paragraph, would be chargeable with a duty imposed by this paragraph is shown to the satisfaction of the Revenue Commissioners to have been consigned from a country within the British Commonwealth of Nations and produced entirely in a country or countries within the British Commonwealth of Nations, such duty, in the case of an article chargeable with duty under sub-paragraph (a) of this paragraph, shall be charged, levied, and paid at the rate of fifty-six shillings the hundredweight in lieu of the rate mentioned in that sub-paragraph and, in the case of an article chargeable with duty under sub-paragraph (b) of this paragraph, shall be charged, levied, and paid at the rate of twenty-eight shillings the hundredweight in lieu of the rate mentioned in that sub-paragraph.

(5) Where it is shown to the satisfaction of the Revenue Commissioners that any lard which, but for this sub-paragraph, would be chargeable with a duty imposed by this paragraph is imported by a manufacturer of margarine for use in the manufacture in Saorstát Éireann of margarine, the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, permit such lard to be imported without payment of such duty.

(6) Where the Revenue Commissioners are satisfied that any complete carcass of a pig which, but for this sub-paragraph, would be chargeable with a duty imposed by this paragraph complies with all the following conditions, that is to say:—

- (a) such carcass is imported from Northern Ireland by a farmer resident in Northern Ireland; and
- (b) the pig, whose carcass it is, was immediately before being killed, the property of such farmer; and
- (c) such carcass is imported for sale by the importer in a market town and is so imported on a day which is a market day in that town; and
- (d) on the day on which such carcass is imported not more than one other such carcass is so imported by such farmer.

the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, permit such carcass to be imported without payment of such duty.

[7] Sa mbéid go macciúil na dírithe forchuirtear leis an mór seo iarráthe alos curaí is ionchurtha éin dírit forchuirtear leis an Acht Aingíl (Díritíthe Custum), 1932 (Uimh. 5 de 1932), is in ionad an chéad sin a forchuirtear leis an Acht san agus ré eatar bheiris air a bláid.

Dátaid ag
mheascadh,
nó go bhfuil
éan
chomhthábhachtach.

4.—(1) Dábanfhor dírit custum de mbeid is cí-ionann le lucht an Iarra d'ilearach, do ghearráill agus d'ic ar gach curaí aon se leanaas a baintorpáilliar iarráthe i Saorstát Eireann an phadáil li d'Fhl. 1932, no dí éis sin, sé sin le rá, gach fearas, meanisteachta agus árthach atá, dar leis an Comisiúníteáil Ioncuman, ceaptha, déanta agus beartaithe chun iad d'uidhí chun cású do dhánamh.

(2) Is mar bheiris ar aon dírit eile custum, pé sé ina mbéidh sé iarráthe, a bhíleodar agus a gearfhar an dírit forchuirtear leis an mór seo.

(3) Pé uair is díoch leis an Aire Aingíl, tar éis do dul i gcomháid leis an Aire Talmhaiseachta, gur oibrithe san a dhánamh, tráthaidh na Comisiúníteáil Ioncuman, le ceathair, a tóidí d'ic d'ainne diríthe, ach é do chiliméadar pé coimhollaíche, is díritreach leo d'fhrechar, baintorpáill do dhánamh, gan an dírit forchuirtear leis an mór seo d'ic, ar gach earrá ne ar aon curaí is ionchurtha fén dírit sin; agus san gan teora maidir le ham, nu le roinnt na baintorpáill no maoil le eachtrá aon san ná taistigh d'ic diríthe no do rír maoil diríthe, is mar a huaidhfeadh na Comisiúníteáil Ioncuma sa cheoldráim san.

An dírit
ar bheiris
d'fhearr.

5.—(1) Bainfeadh forlatacha ailt 8 den Finance Act, 1939, leis an dírit forchuirtear le hait 3 den Acht Aingíl (Díritíthe Custum) (Uimh. 5, 1932 (Uimh. 11 de 1932)), ach nu bitharaithe sas leanaas do dhánamh, agus fé réir na n-atharainneach, in ionad na n-atharainne imíthítear san alt san 3; sé sin le rá, an abairt "Saorstát Eireann" do chur in ionad na habsaí "Great Britain and Ireland" agus sé is dá mbéidh sa Dara Seoigheal a ghábhlaon leis an Finance Act, 1939, adubhradh, fhost d'earraí gur cuireadh i rt cheathair den Rú-riata i mbainis leis mar ríta spéalchá agus go ndíantúil curraí is ionchurtha fén dírit sin a forchuirtear leis an alt san 3 do chur sa bheis san.

(2) Pé uair is deimhín leis an Comisiúníteáil Ioncuman son príomh, do bheadh, mura roinnt an tho-mír seo, ionchurtha ión dírit forchuirtear le hait 3 den Acht Aingíl (Díritíthe Custum) (Uimh. 5, 1932 (Uimh. 11 de 1932)), do bheith do réir na goimseoil aon se leanaas, sé sin le rá:—

- (a) gur o Thuaisceart Eireann agus ag feirmesír atá ina chomhnáil i dThuaisceart Eireann ailt na príomh sin i n-importháil; agus
- (b) gur tháis an t-importháil sin na príomh sin ar a tháiné i dThuaisceart Eireann; agus
- (c) nach mór ná deich gocáil meachaint an maoil de sua príomh sin atá i importháil ag an importháil sin aon li diríthe; agus
- (d) gur choin an importháil do díobh na hpríomh sin i mbainiú mhuasgáidh ailt na príomh sin i n-importháil agus gur ar lá is li margaidh sa bláth sas atátar a n-importháil amháidh,

tráthaidh na Comisiúníteáil Ioncuman, pé réir editionaí pí coimhollaíche a oibríonn leis d'fhrechar, a cheannfaidh na príomh sin i n-importháil gan an dírit sin a forchuirtear leis an alt san 3 do bheoth go leor.

(7) The duties imposed by this paragraph, in so far as they are chargeable in respect of articles chargeable with the duty imposed by the Finance (Customs Duties) Act, 1932 (No. 5 of 1932), are in substitution for and not in addition to the said duty imposed by that Act.

4.—(1) A duty of customs of an amount equal to the value of the article shall be charged, levied and paid on every of the following articles imported into Saorstat Eireann on or after the 26th day of July, 1932, that is to say, all apparatus, machinery, and utensils which, in the opinion of the Revenue Commissioners, are designed, constructed, and intended for use in the making of cheese.

(2) The duty imposed by this paragraph shall be charged and levied in addition to any other duty of customs however chargeable.

(3) Whenever the Minister for Finance, after consultation with the Minister for Agriculture, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty imposed by this paragraph all or any articles chargeable with the said duty either, as the Revenue Commissioners shall specify in such licence, without limit as to time or quantity or either of them or within a specified time or in a specified quantity.

5.—(1) The provisions of section 8 of the Finance Act, 1932, shall apply to the duty imposed by section 3 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), with and subject to the following modifications in form of the modifications mentioned in the said section 3, that is to say, with the substitution of the expression "Saorstat Eireann" for the expression "Great Britain and Ireland" and as though the Second Schedule to the said Finance Act, 1932, contained a list of goods to which three-fourths of the full rate was made applicable as a preferential rate and goods chargeable with the said duty imposed by the said section 3 were included in that list.

(2) Whenever the Revenue Commissioners are satisfied that any potatoes which, but for this sub-paragraph would be chargeable with the duty imposed by section 3 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), comply with all the following conditions, that is to say:—

- (a) such potatoes are imported from Northern Ireland by a farmer resident in Northern Ireland; and
- (b) such potatoes were grown by such importer on his farm in Northern Ireland; and
- (c) the quantity of such potatoes imported by such importer on any one day does not exceed ten hundredweights; and
- (d) such potatoes are imported for sale by the importer in a market town and are so imported on a day which is a market day in that town;

the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, permit such potatoes to be imported without payment of the said duty imposed by the said section 3.

Duty on
cheese
making
machinery.

Variations of
duty on
potatoes.

Dúilíodh an
Ghearrán
d'fhileadh.

6.—(3) Eileodar, gearrfeir, agus loclar ar lomportáil do dístanamh isteach i Saorstat Eireann an zéadhl b1 d'fhl. 1922, no dà éin sin, ar aon cura laudhsear sa dara colún den Scosideal a ghabhann leis an Ordóis se agus a hionportáilfar isteach i Saorstat Eireann ón Riocht Aontaithe no a hionportáilfar smach as an Riocht Aontaithe go dtí aon tir eile agus a bhíear tuistí sin isteach i Saorstat Eireann, dimité eustam den mheáid no do réir an rialta (fómhar bheilidh) a laudhsear sa triú colún den Scosideal san ea coimte aistíne na hearra sa dara colún san.

(4) An dírité focheairtear leis an míf seo alos aon curra is mar bheiris ar aon dírité eile is inleibhe alos na hearra san a bheilidh se agus ní tra ionad.

(5) Ní díantair an dírité focheairtear leis an míf seo d'fhearradh ní do ghearradh alos aon curra is ionchartha. Ón dírité focheairtear le míf 4 den Ordóis sona do bheadh ionchartha. Ón dírité sin mara níbeadh scoilse breanatar leis an míf sin.

(6) I gcais inar bheidh curra d'fhearradh mar curra is ionchartha ní ailtí dírité no níos mó aon san a focheairtear leis an míf seo, beldh éifeacht ag na fórlacha so leanas, stíl sin le rá—

(a) ní bheilidh an curra san ionchartha ach fén dírité ní ní bheilidh inleibhe virithi ach an dírité de sha díritíthe sin gar du sí dhrum do bheadh an méid dírité is mó inleibhe;

(b) ní sú an méid céanna dírité bheidh inleibha alos gach dírité aon san, ní bheilidh an curra san ionchartha ach ní pé dírité ní bheilidh inleibhe virithi ach pé dírité de sha díritíthe sin a thugadhaidh na Comisiúníre lóncaim;

(c) ní sú an méid céanna dírité bheidh inleibha alos gach ceann de dhá díritíte nuáll ní de sha díritíthe sin agus gar ní an méid sin ní an méid dírité bheidh inleibha alos aon dírité eile dea tsear san, ní bheilidh an curra san ionchartha ach ní pé dírité de sha díritíthe sin ní ní bheilidh fréilíthe virithi ach pé dírité aon san go mbeidh an méid céanna dírité inleibha dí dhrum a thugadhaidh na Comisiúníre lóncaim.

(7) Ní mair is dích leis an Aire Aingíid, tar éis do duil i gcomhairte leis an Aire Tionscail agus Tríoblóid, gur coirt san a dístanamh, stáitíodh na Comisiúníre lóncaim, le cráibheas, a díarlá d'aois duine virithi, ach ní do chéillíodh pé coimhíodh leis a dhírlíoch leis d'fhorchar, lomportáil do dístanamh, gan an dírité focheairtear leis an míf seo d'fhorchar, ar aon earráil is ionchartha ní dírité sin, agus ní gae neagra meidí le ham ní le méid na hionportála no maidir le ceathair aon san no laistigh d'aois virithi no do stíl méidé virithi, té mar a lussadhaidh na Comisiúníre lóncaim sa cheadúnas san.

(8) Barrad go gencíofar ina luighe ar na Comisiúníre lóncaim ina dhuobh ní dearmadh ach ní d'iomportáil isteach sa Riocht Aontaithe agus ní d'iomportáil smach astíl ar turas no go ndearmadh ní d'iomportáil isteach sa Riocht Aontaithe agus ní d'iomportáil smach astíl se staid chéanna, ina rabbhadar le linn ní d'iomportáil isteach sa Riocht Aontaithe ní raigíear ní do bheith ní n'iomportáil smach as an Riocht Aontaithe de réir bláth na míf seo.

6.—(1) There shall be charged, levied, and paid, on the importation into Saorstát Éireann on or after the 26th day of July, 1932, of any article mentioned in the second column of the Schedule to this Order which is imported into Saorstát Éireann from the United Kingdom or is exported from the United Kingdom to any other country and thence brought into Saorstát Éireann, a duty of customs of the amount or at the rate (as the case may be) stated in the third column of the said Schedule opposite the mention of the article in the said second column.

Importation
of Articles in
the Schedule.

(2) The duty imposed by this paragraph in respect of any article shall be in addition to and not in substitution for any other duty chargeable in respect of such article.

(3) The duty imposed by this paragraph shall not be charged or levied in respect of any article which is chargeable with the duty imposed by paragraph 4 of this Order or which would be chargeable with that duty but for an exemption conferred by that paragraph.

(4) Where an article could be regarded as chargeable with two or more of the duties imposed by this paragraph, the following provisions shall have effect, that is to say:—

(a) such article shall be liable to and chargeable with only that one of those duties in respect of which the greatest amount of duty would be payable;

(b) where the same amount of duty is payable in respect of each of such duties, such article shall be liable to and chargeable with only such one of those duties as the Revenue Commissioners shall select;

(c) where the same amount of duty is payable in respect of each of two or more of such duties and such amount is greater than the amount of duty payable in respect of any other such duty, such article shall be liable to and chargeable with only whichever of those duties in respect of which the same amount of duty is payable as the Revenue Commissioners shall select.

(5) Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty imposed by this paragraph any articles chargeable with the said duty either, as the Revenue Commissioners shall specify in such licence, without limit as to time or quantity or either of them or within a specified time or in a specified quantity.

(6) Articles which are shown to the satisfaction of the Revenue Commissioners to have been imported into and exported from the United Kingdom by way of transit only or to have been imported into the United Kingdom and exported therefrom in the same condition as that in which they were imported into the United Kingdom shall not be deemed to be exported from the United Kingdom within the meaning of this paragraph.

(7) So mhair seo chailínire an abait "an Ríocht Aontaithe" Ríocht Aontaithe na Breataine Móire agus Tuaisceart Eireann ach ní fhiosair si Oileac Mháinair.

*Is é an t-eolas
do dhúchais
amach.*

7. Tugtar gurab é is lúch d'ára earrá chun crícheanna an Ordúisibh seo ná an praghas do bheartadh ionportáil ar an carra da ndéanadh an earrá do shearchadadh sí bhamha, in ait ri ionportáil, agus an lúch iarrá agus an t-ainmhs foethi níorthi, agus ar an lúch seo mar a sheoradháil na Comisiúníl Ioncaim é iscaidh a hiochtáidí.

*Is é an t-eolas
do dhúchais
dúchais
ionportáil.*

8.—(x) An earrá le ionchartha is difíseáil forchuirear leis an Ordú so agus a hath-ionportáillar isteach i Saorstát Eireann tar éis i d'ionsportáil amach as beidh sí sár é don difísé sin níl enrithe ina luighe ar na Comisiúníl Ioncaim—

(x) nár ionportáiladh an earrá san sear an ionportáiladh ;
nó

(y) nár roinnt an stádiú li d'fhl., 1932, a ionportáiladh an earrá san ar difís ; no

(z) gur ar an stádiú li d'fhl., 1932, níodh éis sin, a ionportáiladh an earrá san ar difís agus ná rialbh sí, le linn na ionportáilí san, ionchartha le difísé forchuireas leis an Ordú so ; no

(A) gur ar an stádiú li d'fhl., 1932, ní dí éis sin, a ionportáiladh an earrá san ar difís agus go ndearmáilí gach difísé forchuireas leis an Ordú so agus ní a rialbh sí ionchartha an uair sin éifice.

(z) Earrá nár ionportáiladh agus nár ionportáiladh ach ar earrá, ní luiglear gur ionportáiladh ní gur ionportáiladh iad chun crícheanna na mire seo.

*Is é an t-eolas
do dhúchais.*

9. Mí dhiseann díneáinn (peча төр газарын тоң таилд) é is síord ar aon cheannáil a fhreduirífilli na Comisiúníl Ioncaim den Ordú so beidh sí circúch i ghorta. Ní sna hAcadána Cásca agus raghadh sí ní phionta de chaoig punt in aghaidh gach cointa den tsairt san agus déanfar aon earrá le ionchartha ní difísé agus gur ná thaoibh do dimesach an cointa san do gheallbhruidreach.

*Is é an t-eolas
do dhúchais
dúchais.*

10. Ceirtreat é chláram agus é bainisti na gComisiúníl Ioncaim leis seo na difíséthe forchuirear leis an Ordú so.

BAILE ÁTHA CLIATH,

An 23adh li se d'fhl., 1932.

(j) In this paragraph the expression "the United Kingdom" means the United Kingdom of Great Britain and Northern Ireland, but does not include the Isle of Man.

7. The value of any article for the purposes of this Order shall be taken to be the price which an importer would give for the article if the article were delivered, freight and insurance paid, in bond, at the place of importation, and duty shall be paid on that value as fixed by the Revenue Commissioners.

8.—(1) Any article chargeable with a duty imposed by this Order which is re-imported into Saorstát Éireann after exportation therefrom shall be exempt from such duty if it is shown to the satisfaction of the Revenue Commissioners either :—

- (a) that such article had not been imported prior to its exportation; or
- (b) that such article had been first imported prior to the 26th day of July, 1932; or
- (c) that such article had been first imported on or after the 26th day of July, 1932, and was not, at the time of such importation, liable to a duty imposed by this Order; or
- (d) that such article had been first imported on or after the 26th day of July, 1932, and that all duties imposed by this Order to which it was then liable had been paid.

(2) Articles which have been imported and exported by way of transit only shall not be deemed to have been imported or exported for the purposes of this paragraph.

9. If any person does any act (whether of commission or omission) which is a contravention of any condition imposed by the Revenue Commissioners under this Order, he shall be guilty of an offence under the Customs Acts and shall, for each such offence, incur a penalty of fifty pounds, and any article liable to duty in respect of which such offence is committed shall be forfeited.

10. The duties imposed by this Order are hereby placed under the care and management of the Revenue Commissioners.

DUBLIN,

This 25th day of July, 1932.

SCOTTISH.

Uster Thagartia	Kaval le Isachartha, si Dihile	Réta an Dáine
1	Gaoil, calra, cloch ghearr, beannas ghearr, agus oil; agus fia abhar troma solais, ach atá dar leis na Comhaontaití Isacaire, dílána ar fad no níos mó ar lár an ghearr roimh an scéalair gráin.	Dáine costais de réir dha scilling an t-eana.
2	Suirmeas Rómhainneach, scáinean Pháirt- leas, agus scáinean eile chearsaileann tí anois.	Dáine costais de ráidí is obairseam le fionn per cent. de laoch na bhearna.
3	(a) Pháirt a h-athairtear ar fad no níos mór ar lár an tsleibheachais, dar leis na Comhaontaití Isacaire; agus bhí learsa atá dar leis na Comhaontaití Isacaire, ceaptha, dílána agus beannas chun tsleibheachais do ghairdíní, an scáilteach, d'athair, nu- ar chear in ráidí, peile ar tsleibheach no mar chuid d'earra eile a bhí ann tilltear an learsa san; agus (b) ciallaí, seánapa, chearsaileann, agus earra eile atá dar leis na Comhaontaití Isacaire, ceaptha, dílána, agus beannas chun iad d'fhoill eile tsleibheachais do thanchur; agus (c) ciallaí d'earra eile ar an scáilteach san.	Dáine costais de ráidí is obairseam le fionn per cent. de laoch na bhearna.
4	(a) Sítheoir d'earra ghearr polairísí; agus (b) maoile, gré pierceannais d'abhar máilteach atá ann; agus (c) ghearr, peile scáileach ar laochcheach do.	Dáine costais de réir dha scilling agus caithne pingin ar níos máilteach.
5	Súileadh	Dáine costais de réir anoi hpingin an t-eana.
6	Gaoil curra (súileadh níos go séimear, níos mó níos); leath, síol, leath, lathach-lathach, leath abhair, leath piarsa, leath, leath, leathail, agus súileadh ag Uimhcheann Thagartia a agus 3 den ráidí; atá atá dílána de níos mó roimh an scéalair eile ar lea stíofail a lathach.	Máis de réir rathachadh a bhearráil, an láineal tsleibheach ob- ghearr, an láineal tsleibheach ar lár d'fhoillseáil, dáine costais de réir tsleibheach ar poill; máis de réir tsleibheach a bhearráil, an láineal tsleibheach ob- ghearr, an láineal tsleibheach ar lár, dáine costais de réir tri pingin ar galair.
7	(a) Isacsair; agus (b) críathair; agus (c) curra atá dar leis na Comhaontaití Isacaire, dílána ar fad no níos mó ar lár d'isacsair agus de chearsaile no de chearsaile aqua.	Dáine costais de ráidí is obairseam le fionn per cent. de laoch na bhearna.

SCHEDULE.

Reference No.	Articles liable to Duty	Rate of Duty
1	Coal, cahn, shale, slack, and coke and also solid fuel which, in the opinion of the Revenue Commissioners, is composed wholly or mainly of coal or coal dust.	A duty of customs at the rate of five shillings the ton.
2	Roman cement, Portland cement, and other hydraulic cements.	A duty of customs of an amount equal to twenty per cent. of the value of the article.
3	(a) Apparatus which, in the opinion of the Revenue Commissioners, is operated wholly or mainly by electricity; and (b) apparatus which, in the opinion of the Revenue Commissioners, is designed, constructed, and intended for generating, storing, transmitting, or applying electricity, whether such apparatus is imported separately or as part of another article; and (c) cables, wires, insulation, and other articles which, in the opinion of the Revenue Commissioners, are designed, constructed and intended for use in the transmission of electricity; and (d) component parts of any of the foregoing articles.	A duty of customs of an amount equal to twenty per cent. of the value of the article.
4	(a) Sugar of whatever degree of polarization; and (b) cassia, irrespective of the percentage of astringent matter; and (c) glucose, whether solid or liquid.	A duty of customs at the rate of two shillings and threepence the hundred-weight.
5	Saccharin --- --- --- ---	A duty of customs at the rate of threepence the ounce.
6	All articles (other than sugar confectionery, cocoa, preparations, beer, table waters, herb beer, cider, perry, wine, tobacco, spirits, and goods mentioned at Reference Numbers 4 and 5 of this Schedule) made from or constituting sugar or other astringent matter.	If the articles are prescribed in the official import lists to be entered on importation by weight, a duty of customs at the rate of one farthing the pound; if the articles are prescribed in the official import lists to be entered by measure, a duty of customs at the rate of threepence the gallon.
7	(a) Iron; and (b) steel; and (c) articles which, in the opinion of the Revenue Commissioners, are made wholly or mainly of iron and steel or either of them.	A duty of customs of an amount equal to twenty per cent. of the value of the article.

es of the Order

746

SAORSTÁT EIREANN.

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STATUTORY RULES AND ORDERS.

1932. No. 62.

EMERGENCY IMPOSITION OF DUTIES (No. 1) ORDER, 1932.

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SAORSTÁT EIREANN.

RIALACHA AGUS ORIMUITHE REACHTULA.

1932. Uimse. 60.

ORDU CHUN DIUITETHE DO GHEARRADH GO PRAINNEACH
(Uimse. 1). 1932.

DÉ BHIRÍ go n-achtúitear le hait i den Acht chun Dílítíthe do Ghearradh go Práimeach, 1932 (Uimse 16 de 1932), go bhfeadhfaidh an Ard-Chomhairle, más uránach agus pé uair is óstáinach leo é, gach si n-a díni do sithe airítear luidhítear san alt san do dhéanamh le bordú agus innseas nithe eile,

(a) dílíté cuimhne, de pé muid is óstáinach leo, do ghearradh, go gcomholtachá, teorasta, aic-tarraí, báisaisi, sacairi no rialt tosúchta no dà n-fairuis, ar son tsaghas no saghasanna airíthe carraí a hiomportáillar isteach i Saorstát Eireann li airíte no dà éin agus, má bhíonn na hearrail sin in eachrutha & aon dílíté eile custum, an chéad dílíté sin a luidhítear do ghearradh arbhaidh i dtreanta no in ionad an dílíté eile sin;

(b) aithír do dhílanamh, in aon ríodh no sli ar bith, maidir le hearnáil a hiomportáillar isteach i Saorstát Eireann li airíte no dà éis, ar aon dílíté custum a bli i bhfeadhfaidh le fianm an Achtá san do rith no a gearfúil le haon Acht a ríobáil ne le haon ordú a dhíantar tar éis an Achtá san do rith, no ar aon choinnioll, teorasa, aic-tarraí, litirata, sacair, no ríca tosúchta bláthadh i bhfeadhfaidh ar dhuibh an ordúis eis maidir le haon dílíté den tsárt san;

ANÓIS, i bhfeidhmeann na gormhacht a bremstar ortha le hait i den Acht chun Dílítíthe do Ghearradh go Práimeach, 1932 (Uimse. 16 de 1932), agus i bhfeidhmeann gach comhseachta agus aon chomhseachta eile is n-a grúinítear so ar a greamas, ordúisom an Ard-Chomhairle leis seo mar leanún:

1. Féáilte chun gach ortha an tOideáil chun Dílítíthe do Ghearradh go Práimeach (Uimse. 1), 1932, do ghaírm den Ordú so.

2. Báisána an tAcht Léiritheach, 1932 (Uimse. 48 de 1932), le táidí an Ordúisí amháin is le leáirí Achtá den Oireachtas.

3.—(1) Sa mbír seo foláistí an focal "máinc-fheoil" ionadach oibhláigh i mbír no aon chuid de chonabhalach munis, pé a bhíodh an oícheas dr no ní beith agus pé a leasúilte ne leasúilte go leath-ráinnach du no nach eadh agus pé a fuarthas ne ceannasúilte diu no seach caidh.

(2) Díantar dílíté custum du rír cheathair scillinge ochtúid an réad-mhachaire d'fheasaí, do ghearradh agus d'foc ar gach carra ann so leasú a hiomportáillar isteach i Saorstát Eireann as státháil li d'fhl, 1932, nu dà éis sin, si sin le ri:

(a) an máinc-fheoil go líir, ach anfháin cinn, críofáin, croiseanna, agus gnáisi muc mairé is ar feadhlaigh da gnáid aile dea chonabhalach a hiomportáillar iad;

GEOGRAPHICAL
INSTITUTE.

Tábhacht.

DÍLÍTE AR
AIC-TARRAÍ
AGUS AR
LITIRATAI
BÁSÁNA.

SAORSTÁT EIREANN.

STATUTORY RULES AND ORDERS.

1932. No. 60.

EMERGENCY IMPOSITION OF DUTIES (No. 1) ORDER, 1932.

WHEREAS it is enacted by section 1 of the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932), that the Executive Council may, if and whenever they think proper, do by order all or any of certain things mentioned in that section and, amongst others :

- (a) impose, whether with or without qualifications, limitations, drawbacks, allowances, exemptions, or preferential rates, a customs duty of such amount as they think proper on any particular description or descriptions of goods imported into Saorstát Eireann on or after a specified day and, where such goods are chargeable with any other customs duty, so impose such first-mentioned duty either in addition to or in substitution for such other duty;
- (b) vary, in any manner or respect whatsoever, in regard to goods imported into Saorstát Eireann on or after a specified day any customs duty in force at the passing of that Act or imposed by any Act passed or order made after the passing of that Act or any qualification, limitation, drawback, allowance, exemption, or preferential rate in force at the date of such order in relation to any such duty:

NOW, the Executive Council, in exercise of the powers conferred on them by section 1 of the Emergency Imposition of Duties Act, 1932 (No. 16 of 1932) and of every and any other power them in this behalf enabling, do hereby order as follows :—

1. This Order may be cited for all purposes as the Emergency ~~more title.~~
Imposition of Duties (No. 1) Order, 1932.

2. The Interpretation Act, 1923 (No. 46 of 1923), applies to the ~~interpretation~~
~~of this Order in like manner as it applies to the~~
interpretation of an Act of the Oireachtas.

3.—(1) In this paragraph the expression "pig's meat" includes ~~any~~
the whole or any part of a pig's carcass, whether the same is or is not ~~any~~
fresh or has or has not been cured or partially cured or has or has not ~~any~~
been chilled or frozen.

(2) A duty of customs at the rate of eighty-four shillings the hundredweight shall be charged, levied, and paid on every of the following articles imported into Saorstát Eireann on or after the 26th day of July, 1932, that is to say :—

- (a) all pig's meat, except the heads, feet, skin, and bristles of pigs when imported separately from the rest of the carcass ;

The version of this Order in the Irish language, prepared officially, is printed on the opposite page.

- (8) gach tora misic-thionta, gan i spíal ná cládaigh spíal d'fhearradh ná carraí do rinnadh as croiseann misce nu as guairt mhuic;

(9) cládaigh spíal de gach saghas;

(10) cládaigh spíal de gach saghas a hionspóirtílár fóiliúch.

(11) Déantar dírité custam do rón chlá scilling cotharachad an oíad meicheadh d'fhearradh, do ghearradh agus d'foc ar gach carra aon so banna a hionspóirtílár isteach i Sacré. Eireann an stáid li d'fhearr, 1932, ná dí éis sin, ná sin le rá, na cinn mhúinc agus na críbhiste moine go fir gur ar leithlígh da gcuil eile den cheartablaic a hionspóirtílár fad, p'eo's bheith na cinn ná críbhise sin dir ná b'fheid agus p'eo's leasainthe an leasainne go leathairneach dóbh ná nach eadha agus p'eo's fuarthá ná eisintíte dhóibh ná nach eadha.

(12) Ná cuirtear ina huighe ar na Comisiúní Ioncaim, maoilir le haon carra do bheadh, mara mbeadh an fho-muir seo, ionchartha & dírité forchuittear leis an mór seo, gur o thír atá ina ball de Náisiún an Chú-chinsícheach Bhlriotáinigh a consaingilfeadh an carra san agus gur i dtír ná i d'fhortha atá ina ball ná ina mbáill de Náisiún an Chú-chinsícheach Bhlriotáinigh a saothruadh ar fad 1, déanfaid, i gcaidh carra i ionchartha & dírité i d'fhortha atá ina ball ná ina mbáill de Náisiún an Chú-chinsícheach Bhlriotáinigh a saothruadh ar fad 1, déanfaid, i gcaidh carra i ionchartha & dírité (2) do réir sin, an dírité sin d'fhearradh, do ghearradh agus d'foc do réir sin a scillinge caogaed an oíad meicheadh in ionad an rata luchtdearcáid a bhíofa-mhile sin agus díantar, i gcaidh carra is ionchartha & dírité i d'fhoradh (3) do réir sin, an dírité sin d'fhearradh, do ghearradh agus d'foc do réir rata oíche scillinge feiceadh as oíad meicheadh in ionad an rata luchtdearcáid sa bhíofa-mhile sin.

(13) Ná cuirtear ina huighe ar na Comisiúní Ioncaim son bheanag, do bheadh, mara mbeadh an fho-muir seo, ionchartha & dírité forchuittear leis an mór seo, do bheith 4 hionspóirtíl ag déantóid margairín eilean 1 d'fheid eilean margairín do dhianamh i Sacré Eireann, Náisiúnach na Comisiúní Ioncaim, t'í réir céileadh p'eo'comhfhleachta is oíráinseach leis d'fhorchar, a cheann an bheanag son d'ionspóirtíl gan an dírité sin do bheith fochealla sirthi.

(14) Ná déantóid leis na Comisiúní Ioncaim son cheartablaic iontais, do bheadh, mara mbeadh an fho-muir seo, ionchartha & dírité forchuittear leis an mór seo, do bheith do réir na gréimíoll uile seo banna, ná sin le rá:—

(a) gur a Thuisceart Eireann agus ag feirmesoir atá ina dhomhnaí i dThuisceart Eireann atá an comhlaibh san a hionspóirtíl; agus

(b) gur leis an bheirmesoir sin, d'fheach amar marbhaidh 1, an mheas gurb é a comhlaibh é; agus

(c) gur ean an fomgairíllidh do dhíol an cheartablaic sin i mbáile margairí atá an comhlaibh sam é hionspóirtíl agus gur ar lá is lá margairí sa bhaste sin aithíos é hionspóirtíl amhlaidh; agus

(d) ná déantóid an tionscacht sin, ar lá atá an comhlaibh san a hionspóirtíl, níos mó ná son cheartablaic amhlaidh eile den tsoigheas san d'ionspóirtíl amhlaidh,

Níos faidh an Comisiún Ionach, il nír cíoladh a bhí coimhleachais is ciríneach leis d'fhochur, a cheadú an cosúlachas nua d'asportáil agus an dilité sin do bheith fotha air.

- (b) all products of pigs' meat, excluding sausages and sausage casings, and also excluding articles made from or with pig-skin or pig bristles;
- (c) sausages of all descriptions;
- (d) sausage casings of all descriptions imported unfilled.

(ii) A duty of customs at the rate of forty-two shillings the hundredweight shall be charged, levied, and paid on every of the following articles imported into Saorstát Éireann on or after the 26th day of July, 1921, that is to say, all pigs' heads and pigs' feet imported separately from the rest of the carcase, whether such heads or feet are or are not fresh or have or have not been cured or partially cured or have or have not been chilled or frozen.

(iii) Where any article which, but for this sub-paragraph, would be chargeable with a duty imposed by this paragraph is shown to the satisfaction of the Revenue Commissioners to have been consigned from a country within the British Commonwealth of Nations and produced entirely in a country or countries within the British Commonwealth of Nations, such duty, in the case of an article chargeable with duty under sub-paragraph (i) of this paragraph, shall be charged, levied, and paid at the rate of fifty-six shillings the hundredweight in lieu of the rate mentioned in that sub-paragraph and, in the case of an article chargeable with duty under sub-paragraph (ii) of this paragraph, shall be charged, levied, and paid at the rate of twenty-eight shillings the hundredweight in lieu of the rate mentioned in that sub-paragraph.

(iv) Where it is shown to the satisfaction of the Revenue Commissioners that any lard which, but for this sub-paragraph, would be chargeable with a duty imposed by this paragraph is imported by a manufacturer of margarine for use in the manufacture in Saorstát Éireann of margarine, the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, permit such lard to be imported without payment of such duty.

(v) Where the Revenue Commissioners are satisfied that any complete carcass of a pig which, but for this sub-paragraph, would be chargeable with a duty imposed by this paragraph complies with all the following conditions, that is to say:—

- (a) such carcass is imported from Northern Ireland by a farmer resident in Northern Ireland; and
- (b) the pig, whose carcass it is, was immediately before being killed, the property of such farmer; and
- (c) such carcass is imported for sale by the importer in a market town and is so imported on a day which is a market day in that town; and
- (d) on the day on which such carcass is imported not more than one other such carcass is so imported by such farmer,

the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, permit such carcass to be imported without payment of such duty.

[7] Sa mboid go mboidh na dilitéach focheairtear leis an mair seo institiúthe aibis carraí is ionchartha lena dilitéach focheairtear leis an Acht Aingil (Dilitéach Costum), 1932 (Uimh. 5 de 1932), is in ionad an dilité sin a focheairtear leis an Acht san agus ní mar bheis air a bhfeidh.

Dilité ar
mheasta.
macta eisean
chomh
dilitéach.

4.—[1] Déantar dilité costum de mbliði is cí-ionann le luch sa hearra d'Éileamh, do ghearradh agus d'focair gach carra seu se leanaus a hionportáilliar isteach i Saorstat Eireann an phobal li d'Uill, 1932, no dí éis sin, sé sin le rá, gach fearta, meandúinacht agus artachas atá, dar leis na Comisiúní Ioncaim, ceapfa, dilité agus bheartúthic chun iad d'fheidh chun eileas do dhianamh.

[2] Is mar bheis ar aon dilité eile costum, pé aibis mboidh si meilithe, a hileofar agus a gearrú an dilité focheairtear leis an mair seo.

[3] Pé mair is díoth leis an Aile Aingil, tar éis do chéile i gcoimhrial leis an Aile Tamhlaochta, gur eacra san a dhianamh, fadainíodh an Comisiúní Ioncaim, le ceannais, a dilité aibis chun aitíthe, ach é do chlárachas pé coinniollacha is oifíneach leo d'fhreastur, ionportáil do dhianamh, gan an dilité focheairtear leis an mair seo d'focair, ar gach carra no ar son carra is ionchartha lena dilité sin, agus san gan teora inaistíte le ham agus/le le móid na hionportála no maitlir le eachtar aibis san no hionfhor d'arn aitíthe no do ríre maitlir aitíthe, is mar a bheadfaidh an Comisiúní Ioncaim sa cheadlanna san.

An t-ainm
ar ghearradh
d'fhearr.

5.—[1] Bainfeadh forlachas ailt 8 den Fíassear Act, 1919, leis an dilité focheairtear le hait 3 den Acht Aingil (Dilitéach Costum) (Uimh. 2), 1932 (Uimh. 11 de 1932), ach na huaithreacha seo leanaus do dhianamh, agus ní eár na n-atharrúthi sin, in ionad na n-atharrúthi luaidhthear san ait san 3, sé sin le rá, an abrait "Saorstat Eireann" do chur in ionad na huaithreacha "Great Britain and Ireland," agus ní is dí mbseadh sa Dara Seoideal a ghabhann leis an Fíassear Act, 1919, aitítheadh, baint d'earraí gan earrachad uif cheathair den lían-aitíte i mbainte leo mar riala tsosachta agus go aitítheáin earral is ionchartha lena dilité sin a focheairtear leis an ait san 3 do chur sa lóist san.

[2] Pé mair is deimhín leis na Comisiúní Ioncaim aon phríotal, do bhearradh, níos móibh an fhionnair seo, ionchartha lena dilité focheairtear le hait 3 den Acht Aingil (Dilitéach Costum) (Uimh. 2), 1932 (Uimh. 11 de 1932), do bheith do rír na gcomháill níle seo leanaus, sé sin le rá:—

[a] gur a Thuisceart Eireann agus ag fíarmací atá inniu chomhaim i d'Tuisceart Eireann ailt na príotal sin & n-ionportáil; agus

[b] gur fáis an t-ionportáil sin na príotal sin ar a fhéirm i d'Tuisceart Eireann; agus

[c] níoch mui ní deich goibh meatharán an réidil de aon príotal sin atá i ionportáil ag an ionportáil sin aon lá aitíthe; agus

[d] gur chun an ionportáil do dhíot na híreatai sin i mbaille níos gaoidh atá na príotal sin & n-ionportáil agus gur ar lá is lá níos gaoidh sa mbaille sin níosfar & n-ionportáil amhláidh,

fheadfaidh na Comisiúní Ioncaim, ní rír céannaigh pé coinniollacha is oibríoch leis d'fhreastur, a cheannáid na príotal sin d'ionportáil gaoth an dilité sin a focheairtear leis an ait san 3 do bheith rotha orthu.

7

(7) The duties imposed by this paragraph, in so far as they are chargeable in respect of articles chargeable with the duty imposed by the Finance (Customs Duties) Act, 1932 (No. 5 of 1932), are in substitution for and not in addition to the said duty imposed by that Act.

4.—(1) A duty of customs of an amount equal to the value of the article shall be charged, levied and paid on every of the following articles imported into Saorstát Éireann on or after the 26th day of July, 1932, that is to say, all apparatus, machinery, and utensils which, in the opinion of the Revenue Commissioners, are designed, constructed, and intended for use in the making of cheese.

(2) The duty imposed by this paragraph shall be charged and levied in addition to any other duty of customs however chargeable.

(3) Wherever the Minister for Finance, after consultation with the Minister for Agriculture, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty imposed by this paragraph all or any articles chargeable with the said duty either, as the Revenue Commissioners shall specify in such licence, without limit as to time or quantity or either of them or within a specified time or in a specified quantity.

5.—(1) The provisions of section 8 of the Finance Act, 1932, shall apply to the duty imposed by section 3 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), with and subject to the following modifications in lieu of the modifications mentioned in the said section 3, that is to say, with the substitution of the expression "Saorstát Éireann" for the expression "Great Britain and Ireland" and as though the Second Schedule to the said Finance Act, 1932, contained a list of goods to which three-fourths of the full rate was made applicable as a preferential rate and goods chargeable with the said duty imposed by the said section 3 were included in that list.

(2) Wherever the Revenue Commissioners are satisfied that any potatoes whish, but for this sub-paragraph would be chargeable with the duty imposed by section 3 of the Finance (Customs Duties) (No. 2) Act, 1932 (No. 11 of 1932), comply with all the following conditions, that is to say:—

- (a) such potatoes are imported from Northern Ireland by a farmer resident in Northern Ireland; and
- (b) such potatoes were grown by such importer on his farm in Northern Ireland; and
- (c) the quantity of such potatoes imported by such importer on any one day does not exceed ten hundredweights; and
- (d) such potatoes are imported for sale by the importer in a market town and are so imported on a day which is a market day in that town,

Duty on
cheese,
machinery,

Variation of
duty on
potatoes.

the Revenue Commissioners may, subject to compliance with such conditions as they may think fit to impose, permit such potatoes to be imported without payment of the said duty imposed by the said section 3.

6.—(1) Eileachar, gearrfaidh, agus fochar ar ionportáil do dhéanamh leisach i Saorstat Éireann an pháidh li d'fhl. 1932, no dí eis sin, ar aon curra bhuiltear sa dara colún den Scideal a ghlathair leis an Ordú nu agus a biompórtáilis leisach i Saorstat Éireann ón Ríocht Aontaithe nu a biompórtáilis amach as an Ríocht Aontaithe go dtí agus tár éile agus a bhítear aisti sin leisach i Saorstat Éireann, díreach eascaire den ríthid no do rír an ríta (Ní mar bheidh) a lusadhfeur sa trí colún den Scideal san es coinne ainnme na hearra sa dara colún seo.

(2) An díthid forchuirtear leis an mór aon alos son carra is mar bláiseis ar aon díthid eile is iníllithe alos na hearra san a bhéidh si agus níl ina, ionad.

(3) Ní déanfar an díthid forchuirtear leis an mór seo d'fheachadh ní do ghearradh alos son curra is ionchurtha fín díthid forchuirtear le mór aon Ordú so no do bhealbh ionchurtha fén díthid sin mara náibhéal moibre brouinnt leis an mór seo.

(4) I gheall níodh carra d'fheachadh mar carra is ionchurtha ní díthid díthid ní níos mó acu sin a forchuirtear leis an mór seo, beidh eileacht ag na forfíacháin se leasas, atá sin, le rá :

(a) ní bheidh an carra san ionchurtha ach tóin díthid ní ad bheidh iníllithe airthí ach an díthid de aon díthidthe sin gan dí thiomáin do bheadh an meid díthid is mó iníllithe ;

(b) ní sér an meid channa díthid bheith iníllithe alos goch ceann de dhá díthid ní níos mó de aon díthidthe sin agus gan níos an meid sin ní ní meid díthid bheith iníllithe alos aon díthid eile den tséit san, ní bheidh an carra san ionchurtha ach ní pé díthid de aon díthidthe sin ní ní bheith iníllithe airthí ach pé díthid aon san goreibidh an meid channa díthid iníllithe dí thiomáin do dhraim a fheighiladh na Comisiúní Ioncuim ;

(c) Pé nair is díach leis an Aice Aingil, tar éis do dhlí i gcomhairte leis an Aice Tionnscaill agus Trócheilea, gan cráit san a dhéanamh, bheadh an Comisiúní Ioncuim, le cochair, a díardáil ón duine airthí, níoch é do chéileadh píosaimisteacha is oifíneach leis d'fhearchur, ionportáil do dhéanamh, gan an díthid forchuirtear leis an mór seo d'fhl., ar aon curra is ionchurtha fén díthid sin, agus san gan troin mairid le hain agus/ní le meid na biompórtála ne maidir le cochair aon aon no lassúig d'arn airthí no do rír meide airthí, fí mar a bhuilteadh na Comisiúní Ioncuim ina cheathairna san.

(5) Gearraidh go gearrtear ina luighe ar an Comisiúní Ioncuim ina dhuobh ní dearradh ach iad d'ionportáil leisach sa Ríocht Aontaithe agus iad d'ionportáil amach aisti ar turas no go ndearmadh iad d'ionportáil leisach sa Ríocht Aontaithe agus iad d'ionportáil amach aisti sa staidh chéanna ina rathadar le linn iad d'ionportáil leisach sa Ríocht Aontaithe ní tuigtear iad do bheith a n-ionportáil amach as an Ríocht Aontaithe do rír bheil na mairr seo.

*protection
of duties in
the United Kingdom*

6.—(1) There shall be charged, levied, and paid, on the importation into Saorstát Éireann on or after the 26th day of July, 1922, of any article mentioned in the second column of the Schedule to this Order which is imported into Saorstát Éireann from the United Kingdom or is exported from the United Kingdom to any other country and thence brought into Saorstát Éireann, a duty of customs of the amount or at the rate (as the case may be) stated in the third column of the said Schedule opposite the mention of the article in the said second column.

(2) The duty imposed by this paragraph in respect of any article shall be in addition to and not in substitution for any other duty chargeable in respect of such article.

(3) The duty imposed by this paragraph shall not be charged or levied in respect of any article which is chargeable with the duty imposed by paragraph 4 of this Order or which would be chargeable with that duty but for an exemption ordered by that paragraph.

(4) Where an article could be regarded as chargeable with two or more of the duties imposed by this paragraph, the following provisions shall have effect, that is to say:—

(a) such article shall be liable to and chargeable with only that one of those duties in respect of which the greatest amount of duty would be payable;

(b) where the same amount of duty is payable in respect of each of such duties, such article shall be liable to and chargeable with only such one of those duties as the Revenue Commissioners shall select;

(c) where the same amount of duty is payable in respect of each of two or more of such duties and such amount is greater than the amount of duty payable in respect of any other such duty, such article shall be liable to and chargeable with only whichever of those duties in respect of which the same amount of duty is payable as the Revenue Commissioners shall select.

(5) Whenever the Minister for Finance, after consultation with the Minister for Industry and Commerce, so thinks proper, the Revenue Commissioners may by licence authorise any particular person, subject to compliance with such conditions as they may think fit to impose, to import without payment of the duty imposed by this paragraph any articles chargeable with the said duty either, as the Revenue Commissioners shall specify in such licence, without limit as to time or quantity or either of them or within a specified time or in a specified quantity.

(6) Articles which are shown to the satisfaction of the Revenue Commissioners to have been imported into and exported from the United Kingdom by way of transit only or to have been imported into the United Kingdom and exported therefrom in the same condition as that in which they were imported into the United Kingdom shall not be deemed to be exported from the United Kingdom within the meaning of this paragraph.

(7) Sa' mhr aicéidílltear an abhert " an Ríocht Áontaithe " Ríochta Aontaithe na Breataine Móire agus Teileacair Eireann ach ní fhiosaim si Oileáda Bhannaí.

7. Tuigfeart greadh é le lúach d'aon earrá chun crícheanna, an Gníomhaíche seo ní an praghas do bhíarfadh ionsporáidil ar an earrá dí, adhainn an earrá do shenachadail tóbhanna, in dót na hionsporáidil, agus an lúach fárla agus an t-áiríathas fochtá uirthi, agus ar an lúach san mar a shcoiríodh na Coimisiúnair Ioncaim é isleath a hioeas dirid.

8.—(1) An earrá is ionchurtha ní dhírithe forchuirtear leis an Ordú so agus a hath-ionsporáidil iarrach i Saorstát Eireann tar éis i d'ionsporáidil amach ar beidh si saor ón dírithe an ní cuitear ina luighe ar na Coimisiúnair Ioncaim :—

- (a) níl hionsporáidil an earrá san sárán hionsporáidil ;
- (b) gur roinnt an ghdáth li d'Uill, 1932, a hionsporáidil an earrá san ar dírithe ;
- (c) gur ar an ghdáth li d'Uill, roinnt, no dí tháin sin, a hionsporáidil an earrá san ar dírithe agus ní rialbh si, le thin na hionsporáidil san, ionchurtha ní dhírithe forchuirtear leis an Ordú so ;
- (d) gur ar an ghdáth li d'Uill, roinnt, no dí tháin sin, a hionsporáidil an earrá san ar dírithe agus go ndearmadh gach dírithe forchuirtear leis an Ordú so agus ní rialbh si ionchurtha an níair san d'fhor.

(2) Barrall níl hionsporáidil agus níl hionsporáidil aici ar turas, ní mighéis gur hionsporáidil ní gur hionsporáidil (ad chun crícheanna roinnt seo).

9. Mó dhaingean é cian élimpi (pe'ca tré ghlúineadh no tré fasáid) i ní airtear aon chomháll a fhorchurthadh na Coimisiúnair Ioncaim ní an Ordú so beidh sé clóiníach i gcomháit ní sma bAcadáma Ostum agus raghaird sí ní glicíonn de chaoig punt in aghaidh gach clóiní den tséit san agus Óllamh aer earrá is ionchurtha ní shínte agus gur ina thaobh do chloisteadh an cloiní san do gheallbhruideadh.

10. Cuinteoir ní chlár agus ní bhainisí na gCoimisiúnair Ioncaim leis seo na dírithe forchuirtear leis an Ordú so.

BÁILÉ ÁTHA CLÁILLE,

An 25a dhá li so d'Uill, 1932.

(3) In this paragraph the expression "the United Kingdom" means the United Kingdom of Great Britain and Northern Ireland, but does not include the Isle of Man.

7. The value of any article for the purposes of this Order shall be taken to be the price which an importer would give for the article if the article were delivered, freight and insurance paid, in bond, at the place of importation, and duty shall be paid on that value as fixed by the Revenue Commissioners.

8.—(1) Any article chargeable with a duty imposed by this Order which is re-imported into Sagartia Eireann after exportation therefrom shall be exempt from such duty if it is shown to the satisfaction of the Revenue Commissioners either :—

- (a) that such article had not been imported prior to its exportation; or
- (b) that such article had been first imported prior to the 26th day of July, 1932; or
- (c) that such article had been first imported on or after the 26th day of July, 1932, and was not, at the time of such importation, liable to a duty imposed by this Order; or
- (d) that such article had been first imported on or after the 26th day of July, 1932, and that all duties imposed by this Order to which it was then liable had been paid.

(2) Articles which have been imported and exported by way of transit only shall not be deemed to have been imported or exported for the purposes of this paragraph.

9. If any person does any act (whether of commission or omission) which is a contravention of any condition imposed by the Revenue Commissioners under this Order, he shall be guilty of an offence under the Customs Acts and shall, for each such offence, incur a penalty of fifty pounds, and any article liable to duty in respect of which such offence is committed shall be forfeited.

10. The duties imposed by this Order are hereby placed under the care and management of the Revenue Commissioners.

Dublin,

This 27th day of July, 1932.

SCHEMATA.

Umrar Thaputia	Darrel la Tschurtscha & Dibidit	Hara an Dibidit
	Geal, coar, coch għnejl, bieżeq rext aqqa idu, aqqa bl-oħbar tiegħi es- saxxu idu, dar leja na Coministri Insewix, obħanta u fuu rei nisku wie- se fuu idu għejni u de sejiera gejal.	Dibidit minnha de r-r- ċċiex u il-lu u t-tarġiex u t-tara.
	Silġiem Wiediex, saliex. Pher- tien, aqqa saliex u t-tarġiex tiegħi.	Dibidit minnha de r-r- ċċiex u iż-żebbu lu fuu idu per-ċċiex, de luu kien na ħarrax.
3	(a) Frenċ-či u l-imbilhar ar-fu u nisku miegħi fuu idu li ġiġi tħalli, dar leja na Coministri Insewix, aqqa (b) Frenċ-či, dar leja na Coministri Insewix, qiegħi, obħonta, aqqa bixxarha chen, iż-żebbu idu għad-dan, idu idu idher, p-ix-xi u lekkiegħi u ma' nisku idu u tħalli, aqqa bixxarha chen, idu idher, (c) idha d-żon u sara u u s-salib sej,	Dibidit minnha de r-r- ċċiex u iż-żebbu lu fuu idu per-ċċiex, de luu kien na ħarrax.
4	(a) Rikkez d-żon għidu jaġid aqqa (b) mdekk p-ix-piċċiellista d-żebbu miegħi idu idu; aqqa (c) għidu, p-ix-xi qeddha no iħalli dha.	Dibidit minnha de r-r- ċċiex u iż-żebbu lu fuu idu per-ċċiex, de luu kien na ħarrax.
5	Susseriex	Dibidit minnha de r-r- ċċiex u iż-żebbu lu fuu idu per-ċċiex, de luu kien na ħarrax.
6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 229 230 231 232 233 234 235 236 237 238 239 239 240 241 242 243 244 245 246 247 248 249 249 250 251 252 253 254 255 256 257 258 259 259 260 261 262 263 264 265 266 267 268 269 269 270 271 272 273 274 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SCHEDULE.

Reference No.	Articles liable to Duty	Rate of Duty
1	Coal, cairn, shale, slack, and coke and also solid fuel which, in the opinion of the Revenue Commissioners, is composed wholly or mainly of coal or coal dust.	A duty of customs at the rate of five shillings the ton.
2	Roman cement, Portland cement, and other hydraulic cements.	A duty of customs of an amount equal to twenty per cent. of the value of the article.
3	(a) Apparatus which, in the opinion of the Revenue Commissioners, is operated wholly or mainly by electricity; and (b) apparatus which, in the opinion of the Revenue Commissioners, is designed, constructed, and intended for generating, storing, transforming, or applying electricity, whether such apparatus is imported separately or as part of another article; and (c) cables, wires, insulation, and other articles which, in the opinion of the Revenue Commissioners, are designed, constructed and intended for use in the transmission of electricity; and (d) component parts of any of the foregoing articles.	A duty of customs of an amount equal to twenty per cent. of the value of the article.
4	(a) Sugar of whatever degree of polarization; and (b) molasses, irrespective of the percentage of invertinng matter; and (c) glucose, whether solid or liquid.	A duty of customs at the rate of two shillings and fourpence the hundred-weight.
5	Saccharin	A duty of customs at the rate of ninepence the ounce.
6	All articles (other than sugar confectionery, congee preparations, beer, table waters, herb beer, cider, perry, wine, tobacco, spirits, and goods mentioned at Reference Numbers 4 and 5 of this Schedule) made from or containing sugar or other sweetening matter.	If the articles are prescribed in the official import lists to be entered on importation by weight, a duty of customs at the rate of one farthing the pound; if the articles are prescribed in the official import lists to be entered by measure, a duty of customs at the rate of threepence the gallon.
7	(a) Iron; and (b) steel; and (c) articles which, in the opinion of the Revenue Commissioners, are made wholly or mainly of iron and steel or either of them.	A duty of customs of an amount equal to twenty per cent. of the value of the article.

માર્ગદાર તત્ત્વજ્ઞાન

Clerk,
Dail Eireann.

PAIPEIRI ATA LE TIOLACA DON DÁIL AGUS DON tSEANAD.
PAPERS TO BE PRESENTED TO THE DÁIL AND SEANAD.

1. An Roinn atá ag déanamh an tiolactha
Department making presentation

2. Teideal an Pháipéir atá le tiolaca ..
Title of Paper to be presented

3. Mis do réir Reachta atá an tiolaca á
dhéanamh, luidtear Teideal agus
Alt an Acta a údarúeon an tiolaca..

If presented pursuant to Statute, state
authority for presentation, giving Title
and Section of Act

4. Mis gá é bheith ar taibseáint ar an
mBord ar seadh tréimhse airithe,
luidtear:

If required to be on the Table for a
specified period, state:

(1) An Tréimhse .. .
Period .. .

(2) Ce'sa laetheanta den tsiosón i no
laethanta 'na imbeidh suidheanna
ann ..

Whether days of session or sitting
days .. .

5. An gá tairisgint ag lorg aontsuithe gach
Tighe? .. .

If motion of approval by each House
necessary .. .

EXECUTIVE COUNCIL.

EMERGENCY IMPOSITION OF DUTIES

(No. 1) ORDER, 1932.

No.

Not so required.



No.

Sighnithe
Signed.....

↳ Ceann na Roinne,
Head of Department.

28th July, 1932.

Cleirach na Sála

PAIPEIRI ATA LE TIOLACA DON DAIL AGUS DON SEANAD.
PAPERS TO BE PRESENTED TO THE DAIL AND SEANAD.

- | | | |
|-----|--|---|
| 1. | An Boinn atá ag déanamh an tiolacha | Department making presentation |
| 2. | Teideal am Pháipéir atá le tiolaca | Title of Paper to be presented |
| 3. | Más do réir Reachta atá am tiolaca á dhéanamh, luaidhtear Teideal agus Alt an Acharta a údarúlach an tiolaca | If presented pursuant to Statute, state authority for presentation, giving Title and Section of Act |
| 4. | Más gá é bheith ar taisbeáint ar an mBord ar feadh tréimhse áirithe, luaidhtear : | If required to be on the Table for a specified period, state : |
| (1) | An Tréimhse | Period |
| (2) | Ce'sca laetheanta den tsiosón i nolathanta an mbeidh suidheanna ann | Whether days of session or sitting days |
| 5. | An gátairisgint ag lorg aontuithe gach Tighe? | If motion of approval by each House |

Finance

746

Emergency In-position
of Duties (No. 1) Order, 1932

open

Withdrawn on his request
John R. presented by
Executive Council
M.D. 25/7/32

Chassis sent to
Depot in Flushing - M.P. 1st of Mar

70

Sighnitha
Signed.

Ceann na Roinne.
for Head of Department.