

T. Walsh

Cúntas Bliadhantamháil Coimisinéirí
Ioncuim Shaorstáit Éireann

FIRST
ANNUAL REPORT

OF THE

Revenue Commissioners of
Saorstát Éireann.

Year ended 31st March, 1924.

DUBLIN:

PUBLISHED BY THE STATIONERY OFFICE.

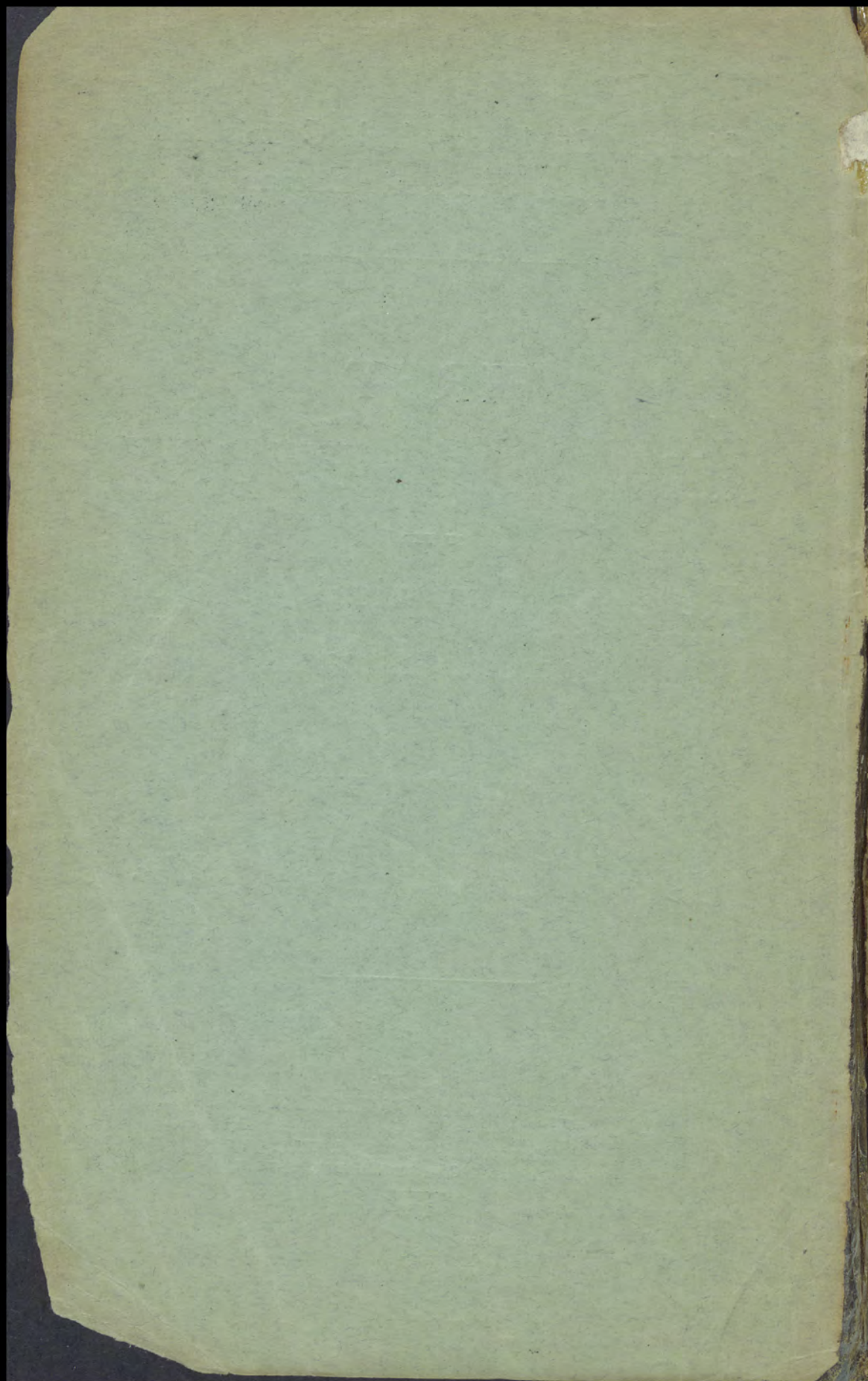
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OFFICE OF THE
REVENUE COMMISSIONERS

DIVISION. 5
DUBLIN CASTLE

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General Superintendent
Revenue Commissioners

DIVISION 2
DUNDEE CASTLE

FIRST

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Scotland, 1924

Year ended 31st March 1924

PRINTED BY THE STATIONER
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FIRST REPORT.

TO THE MINISTER FOR FINANCE.

1. We have the honour to submit the first Report of the Revenue Commissioners covering the year ended 31st March, 1924.

2. The provision made under The Provisional Government (Transfer of Functions) Order, 1922, and Article 74 of the Constitution, for the continuance during the fiscal year 1922-3 of the previously existing powers in regard to taxation, came to an end at the close of that year. As from the commencement of the fiscal year 1923-4, Saorstát Eireann became a separate, independent unit of taxation, and all the jurisdictions, powers and duties in relation to taxation previously exercisable by the Commissioners of Customs and Excise and the Commissioners of Inland Revenue, respectively, were conferred on the Revenue Commissioners by the Revenue Commissioners Order, No. 2 of 1923, made by the Executive Council under Section 7 of the Adaptation of Enactments Act, 1922.

3. In the exercise of the functions transferred to us many exceptional features have presented themselves, some of which call for special notice.

4. For the purposes of the Customs laws, traffic between the Saorstát and the other parts of the late United Kingdom became "foreign traffic." Up to the 31st March, 1923, traffic between ports in the Saorstát and ports in Great Britain and Northern Ireland had been dealt with under the laws and regulations applying to "coastwise" traffic. The necessity for applying the laws and regulations relating to "foreign" sea-borne traffic, to land traffic with Northern Ireland, involved the setting up of special machinery to deal with that traffic, under the provisions of Section 13 of the Adaptation of Enactments Act, 1922. Accordingly, the Customs (Land Frontier) Regulations, 1923, were made, and took effect from 1st April, 1923. These Regulations prescribe the routes by which goods may be imported or exported across the land frontier and make provision for the times and places at which entry must be made and duty paid, where payable. They also provide for the application generally to such importation and exportation, of the Customs Acts.

5. The emergence of three separate units of taxation from the United Kingdom fiscal entity had the effect of introducing the problem of Double Taxation in its most acute form, owing to the close community of interests existing between Great Britain and Ireland. This problem does not arise in the case of the Customs and Excise duties, but is confined exclusively to the direct taxes, such as Income Tax, Super-tax, Stamp Duty and Death Duties; and the problem is accentuated by the difficulties inherent in any system designed to afford relief. The Double Taxation Relief Act, 1923 (No. 8, 1923), and the Double Taxation Relief Order (No. 1, 1923), provide for granting relief in cases where there is a charge both to Saorstát Eireann tax and British or Northern Ireland tax in respect of the same subject matter, and the measure of the relief is indicated in the sections dealing with the various heads of revenue affected.

6. The statistics in the Report are presented for each head of duty under our management, in two divisions. One division, on a cash or accounting basis, shows the Gross Receipt of Duty, Drawbacks and Repayments, Net Receipts and Exchequer Receipt within the financial year under report, and the figures therein correspond with those which have already been published in the Finance Accounts presented to the Oireachtas. General statistics of an informative nature are comprised in the other division, and these statistics give, as far as possible, classified details of each duty which vary in their scope and period with the nature of the duty. Customs Duties, Excise Duties, Death Duties and Stamp Duties are, generally speaking, imposed in respect of transactions or events, and not by reference to any period of time. The general statistics of these duties, for any year, thus relate, broadly, to the actual cash receipts, etc., of revenue within that year. On the other hand, Income Tax, Super-tax, and Mineral Rights Duty are levied by reference to a period of time, viz., a year of assessment, which, in the case of Income Tax and Super-tax, runs from the 6th April in one calendar year to the 5th April of the following year, and coincides, approximately, with the financial year. In these three taxes, the several stages of assessment, collection, etc., for any year of assessment normally commence, but are not completed, within that year. The yield of duty within any financial year does not, therefore, arise from assessments of the corresponding year of assessment, but consists in part of tax collected in respect of previous years' assessments. Statistics which related to the income yielding the actual cash receipts of revenue within the year would not relate to any clearly defined income year, and general statistics of Income Tax and Super-tax cannot, therefore, be completed for inclusion in our Report for that particular year. Estimated figures have, however, been compiled in respect of the more general information, and these estimated figures will be corrected, and amplified by the addition of more detailed tables, in our Report for the following year. Our Reports for the year ended 31st March, 1925, and for future years will, accordingly, contain the complete general statistics of these two duties in respect of assessments made within the year of assessment preceding the year under report, irrespective of the date at which the duty so assessed may reach the Exchequer. Corporation Profits Tax is charged on the profits arising in an accounting period, which is generally a period of twelve months ending on the date when the accounts for the company charged are made up. An interval of some months will normally elapse between the end of the accounting period and the date when the liability for that period can be determined. The general statistics of this duty relate to the assessments actually made in the financial year under report.

7. Statistical and other information relating to revenue for previous years when Ireland was included in the United Kingdom fiscal system will be found in the annual Reports of the Commissioners of Inland Revenue and of the Commissioners of Customs and Excise.

8. The following are the particulars of the Revenue Receipts in the year ended 31st March, 1924 :

Qui I

TABLE I.—GROSS RECEIPTS, &c., 1923-24.

GROSS RECEIPTS.				DISPOSAL.			
		£	£			£	£
Balance, 1st April, 1923	...	...	115,478	Drawbacks & Repayments of Duties :—			
Gross Receipts of Duties :—				Customs	...	182,139	
Customs	...	8,289,662		Excise	...	6,157,152	
Excise	...	15,508,905		Estate, &c., Duties	...	28,868	
Estate, &c., Duties	...	1,078,774		Stamp Duties	...	6,665	
Stamp Duties	...	500,372		Income Tax	...	957,406	
Income Tax	...	5,852,182		Super Tax	...	730	
Super Tax	...	505,115		Excess Profits Duty	...	174,537	
Excess Profits Duty	...	266,736		Corporation Profits Tax	...	566	
Corporation Profits Tax	...	363,647		Land Value Duties	...	—	7,508,063
Land Value Duties	...	245	32,365,638	Payments to the Exchequer :—			
Gross Receipts of Duties, &c., received and collected on behalf of other Departments (including Fee and Patent Stamps, &c., £82,352)	...	...	183,459	Customs	...	8,243,000	7,930,000
Extra Receipts in aid of Vote	...	...	11,869	Excise	...	9,300,000	6,615,000
				Estate, &c., Duties	...	996,000	
				Stamp Duties	...	516,000	
				Income Tax and Super Tax	...	5,388,000	
				Excess Profits Duty	...	119,000	
				Corporation Profits Tax	...	358,000	
				Land Value Duties	...	—	24,920,000
				Payments to and on behalf of other Departments in respect of Duties, &c., collected on their behalf (including £73,000 to Exchequer in respect of Fee Stamps)	...	...	180,508
				Payments to Appropriations in Aid	...	...	11,869
				Balance, 31st March, 1924	...	...	56,004
			£32,676,444				£32,676,444

11

9. The gross amount of duties, taxes, etc., collected, including amounts collected by other Departments on our behalf, was £32,365,638 as shown in the above table. The cost of collection of these duties, including amounts borne on the votes of other Departments, such as the Department of Posts and Telegraphs, the Office of Public Works, and the Stationery Office, was £595,686.

10. In respect of duties, taxes, etc., amounting in all to £194,058, the process of collection as distinguished from the prior stages of assessment, adjustment and agreement of liabilities was carried out on our behalf by the Department of Posts and Telegraphs.

11. The following are the details of the Gross Receipts of Duties, etc., viz., £183,459, collected or received on behalf of other Departments and Services:—

	£
Exchequer—Fee Stamps, etc ...	82,352
County Courts—Publicans' Licence Fees	2,000
German Reparation Recovery ...	5,930
Harbour Boards—Local Dues, etc. ...	10,712
Intermediate Education—Fee Stamps ...	1,525
Ministry of Industry and Commerce ...	35,245
Stationery Office ...	323
Imperial Customs and Excise Pensions ...	45,048
Other Miscellaneous Receipts ...	324
Total ...	£183,459

12. In addition to the collection of these sums, the Revenue Department rendered services to other Departments. The cost of services to other Departments charged to the Revenue Vote amounted to £98,850, of which £93,000 is accounted for by the administrative duties in connection with Old Age Pensions.

13. In this Report the Gross "Receipt" of any duty or tax for any given financial year means the aggregate amount of duty or tax actually collected and brought into our accounts within that year, no matter for what year the duty or tax may have been assessed or charged. It thus includes arrears of previous years. The "Net Receipt" means the "Gross Receipt" after deduction of Drawbacks and Repayments made within the same year. These Drawbacks or Repayments may simiariy relate to duty or tax paid in previous years.

14. The "Exchequer Receipt" means amount of payments made into the Exchequer within the year. It necessarily differs for any year from the "Net Receipt" of that year, owing to the time required to realise remittances.

15. Owing to limitations of space the brief descriptions preceding the statistical tables under each section of revenue are necessarily so condensed as to render them unsuitable for reference as a precise statement of the law. For that purpose reference should be made to the various statutes and the cases relating thereto decided in the Courts.

TABLE 2.—Budget Estimate, Exchequer Receipt and Net Receipt, 1923-24.

	Budget Estimate (a)	Amount paid into the Exchequer (b)	Net Receipt (b)		
	£	£	£		
Customs	7,300,000	8,243,000	8,107,523		
Excise	8,000,000	9,300,000	9,351,753		
Estate, etc., Duties					
Estate Duty	1,000,000	996,000	822,589		
Probate & Account Duty			296		
Temporary Estate Duty			7		
Legacy Duty			175,094		
Succession Duty			51,647		
Corporation Duty			273		
Total Estate, etc., Duties			1,049,906		
Stamps	400,000	516,000	493,707		
Income Tax	3,000,000	5,388,000	4,894,776		
Super Tax	300,000				
Excess Profits Duty	50,000			119,000	92,199
Corporation Profits Tax	250,000			358,000	363,081
Land Value Duties	—			—	245
TOTAL	20,300,000	24,920,000	24,857,575		

(a) Reliable data on which to estimate the Revenue for 1923/24 were not available, and the considerable variations between estimates and actual receipts are due to this cause.

(b) The difference between the Net Receipts and the amount paid into the Exchequer is due to the difference between the balances at the beginning and end of the year. These balances, which are set forth in the printed Finance Accounts, consist of (1) working balances held by Collectors and other receiving officers, (2) remittances in transit on 31st March, (3) advances out of revenue to meet expenditure under authority of the Exchequer and Audit Act, 1866, Sec. 10, and (4) British Government Securities accepted in payment of Death Duties (Finance Act, 1917, Sec. 34, and Finance Act, 1918, Sec. 42).

CUSTOMS AND EXCISE.

Legislation.

The provisions of Acts of the Oireachtas passed during the year ended 31st March, 1924, and the Regulations made under Statute, which more particularly affect the Customs and Excise work of the Department, may be shortly stated as follows:—

Acts:

The Finance Act, 1923 (No. 21 of 1923) (9th July, 1923).

Section 13 continued the Customs duty on tea at 8d. per lb. until 1st August, 1924, subject to the preferential rebate in respect of British Empire tea.

Section 14 continued the additional Customs duties on Dried Fruit and the New Import duties imposed by Part I of the Finance (No. 2) Act, 1915, until the 1st August, 1924, and the 1st May, 1924, respectively, subject in each case to the preferential rebate in respect of British Empire goods.

Section 15 continued the existing duties of Customs and Excise subject to existing provisions as to drawbacks, repayments, allowance and preferential rebate, where applicable.

This section also continued the statutory and other provisions in force on the 31st March, 1923, in relation to the said duties, subject to adaptations and modifications made or thereafter to be made under the Adaptation of Enactments Act, 1922.

Under this section provision was made for the delivery as from the 9th July, 1923, without payment of duty, of chloroform and sulphuric ether to any public hospital, subject to certain conditions.

**The Dyestuffs (Import Regulations) Repeal Act, 1923 (No. 39 of 1923)
(8th August, 1923).**

Section 1 repealed the Dyestuffs (Import Regulation) Act, 1920, thereby rendering unnecessary the possession of a licence in order to import certain dyestuffs.

Regulations.

The Customs (Land Frontier) Regulations, 1923, dated 24th March, 1923, and made under Section 13 of the Adaptation of Enactments Act, 1922, prescribe the conditions governing the importation and exportation of any goods across the Land Frontier.

Table 3.—Customs and Excise Duties: Summary of Net Receipts, 1923-24.

HEAD OF REVENUE.	£
Spirits	4,033,169
Beer	5,808,397
Wine	221,132
Table Waters and Cider	37,779
Tea	641,363
Cocoa	55,467
Coffee, Chicory and Substitutes	7,093
Sugar, etc.	2,036,137
Dried or Preserved Fruit	30,545
Tobacco	3,727,328
Matches	134,863
Motor Spirit	20
New Import Duties	325,537
Entertainments	167,670
Liquor Licences	186,141
Other Licences	27,648
Safeguarding of Industries Duties	8,279
Miscellaneous	10,709
Total	£17,459,277

TABLE 4.—Customs Duties (a) : Net Receipts.

Year (ended 31st March)	Spirits				Beer	Wine	Table Waters, Cider and Perry	Tea	Cocoa	Coffee	Chicory	Sugar, Molasses, Glucose, and Saccharin
	Rum	Brandy	Other Sorts	Total								
1923-24 ...	£ 242,752	£ 135,502	£ 470,772	£ 849,026	£ 167,981	£ 221,132	£ 4,559	£ 641,363	£ 55,467	£ 5,957	£ 1,136	£ 2,036,137

Year (ended 31st March)	Dried or Preserved Fruit	Tobacco	Matches	Motor Spirit	New Import Duties				Safeguarding of Industries Duties		Playing Cards	Other Articles and Deposits (b)	Total Receipts
					Cinema- tograph Films	Clocks and Watches	Motor Cars and Motor Cycles	Musical Instru- ments	Key Industry	Depre- ciated Currency			
1923-24	£ 30,545	£ 3,719,186	£ 33,990	£ 20	£ 12,233	£ 21,603	£ 256,745	£ 34,956	£ 5,032	£ 3,247	£ 2,900	£ 4,308	£ 8,107,523

(a) *i.e.*, Duties on Imported Goods or on Goods Manufactured in Bond from Imported Dutiable Materials.

(b) The "Other Articles" are shown in Table 94.

Part II

TABLE 5.—Excise Duties Net Receipts.

Year (ended 31st March)	Spirits (Home- made)	Beer (Home- made)	Table Waters, Cider & Perry	Tobacco (Home- grown)	Matches	Enter- tain- ments
	£	£	£	£	£	£
1923-24	3,184,143	5,640,416	33,220	8,142	100,873	167,670

Year (ended 31st March)	Liquor Licences	Clubs	Other Licences	Moneys deposited and not appropriated to goods	Total
	£	£	£	£	£
1923-24	186,141	2,911	27,648	390	9,351,754

PREFERENTIAL RATES OF DUTY.

Provision was made by Section 15 (4) of the Finance Act, 1923, for the continuance in Saorstát Eireann of the preferential rates of duty instituted by Section 8 of the Finance Act, 1919. The preference so instituted and continued takes the form of an additional duty of 2/6 to 4/- per gallon on foreign spirits and a reduction of duty on other articles consigned from and grown, produced or manufactured in Great Britain, Northern Ireland, and the British Dominions and possessions generally, viz. :—

A reduction of one-sixth in the Customs duties on

Tea, Cocoa, Coffee, Chicory, Sugar, Glucose, Molasses, Saccharin and articles containing sugar, etc., dried or preserved fruits and tobacco.

A reduction of one-third in the Customs duties imposed by Sec. 12 of the Finance (No. 2) Act, 1915, viz., the duties on

Motor cars, including motor bicycles and motor tricycles and accessories and component parts thereof, other than tyres.

Musical instruments, and accessories and component parts thereof, including records and other means of reproducing music.

Clocks, watches, and the component parts of clocks and watches.

Cinematograph Films,

and reductions of varying amounts (see Table 97) in the duties on wine. The Excise duties on chicory, sugar, molasses, glucose, saccharin and tobacco are subject to corresponding reductions (see Table 98).

The net quantities duty paid at full and at preferential rates of duty, respectively, of the articles upon which Preference is granted are given in the Table which follows.

It may be noted that Key Industry Duty, chargeable under Part I of the Safeguarding of Industries Act, 1921, and Sec. 15 of the Finance Act, 1923, is not chargeable upon goods consigned from and grown, produced or manufactured in Great Britain, Northern Ireland, and the British Dominions and possessions generally.

TABLE 6.—Preferential Rates of Duty ; Consumption of British Empire and Foreign Goods, 1923-24.

Articles	Unit of Quantity	Quantities retained for Consumption			Proportion of British Empire Goods to Total
		At Full Rate	At Preferential Rate	Total	
Per cent.					
Spirits :—					
Brandy	gall.	35,155	510	35,665	1.4
Rum	"	4,422	61,969	66,391	93.3
Other Sorts (a)	"	27,224	175,396	202,620	86.6
Total Spirits	"	66,801	237,875	304,676	78.1
Wine	"	836,769	21,177	857,946	2.5
Tea	lb.	2,232,331	20,409,387	22,641,718	90.1
Cocoa Raw	cwt.	506	1,375	1,881	73.1
„ Butter	lb.	79,790	24,866	104,656	23.8
„ Preparations	cwt.	46,098	1,107	47,205	2.3
Coffee	"	2,610	1,668	4,278	39.0
Chicory	"	366	291	657	44.3
Sugar, &c.					
Sugar, Raw and Refined	"	1,443,353	40,605	1,483,958	2.7
Articles containing					
Sugar	"	193,787	149	193,936	0.1
Molasses	"	20,277	471	20,748	2.3
Glucose	"	5,131	33,135	38,266	86.6
Saccharin	oz.	711	7,899	8,610	91.7
Fruit, Dried or Preserved :—					
Currants	cwt.	67,030	52	67,082	0.1
Raisins	"	34,016	2,813	36,829	7.6
Figs	"	3,194	—	3,194	—
Plums	"	5,817	17	5,834	0.3
Tobacco :—					
Unmanufactured	lb.	5,435,610	714,152	6,149,762	11.6
Cigars	"	6,625	376	7,001	5.4
Cigarettes	"	1,733,000	2,452	1,735,452	0.1
Other Manufactured	"	263,113	40,962	304,075	13.5
Total Tobaccos	"	7,438,348	757,942	8,196,290	9.2
Cinematograph Films	linear ft.	486,080	3,645,702	4,131,782	88.2
		Value	Value	Value	
		£	£	£	
Clocks and Watches	—	62,934	2,753	65,687	4.2
Motor Cars, &c.	—	239,520	796,228	1,035,748	76.9
Musical Instruments	—	63,785	61,693	125,478	49.2

(a) Includes Spirits delivered for Methylation.

SPIRIT DUTIES.

General.

The duty on Spirits, whether imported or home-made, is charged by reference to the "proof" strength. "Proof Spirit" means such Spirit as at the temperature of 51° Fahrenheit weighs 12/13th of an equal measure of distilled water at the same temperature. The specific gravity of "proof" spirit is .92308 at the temperature of 51° Fahr. When raised to the more usual temperature of 60° Fahr. the specific gravity is .91984.

The main rate of duty, *i.e.*, the Excise duty on home-made spirits which governs the rates of duty on other spirits (*see* Tables 97 and 98) was raised by the Finance Act, 1920, from 50/- per proof gallon to 72/6 per proof gallon, the rate of duty in force during the financial year 1923-24. The full rates of Spirit duties are shown in Tables 97 and 98.

Non-Dutiable Use of Alcohol (Tables 106-109).

Spirits of certain descriptions and strengths are allowed to be received for the purposes specified below free of the ordinary spirit duties, without being denatured (*i.e.*, rendered non-potable), but a differential Customs duty is payable in certain cases on imported spirits, *viz.* :—on spirits used for purpose (2b) duties of 2s. 10d. or 2s. 11d. per proof gallon, if foreign, and 4d. or 5d. per gallon if spirits of British Empire origin, being equivalent to the difference between the full or preferential rate, as the case may be, and the rate of Excise duty on home-made spirits; and on foreign spirits used for purposes (1), (2a) and (2c) a duty of 2s. 6d. per proof gallon, being equivalent to the difference between the full and the preferential rates, while spirits of British Empire origin used for such purposes are free of duty. Methylic alcohol used for purpose (1) is free of duty whatever its origin.

The purposes in question are :—

- (1) Use, under revenue supervision, in an Art or Manufacture for which Industrial Methylated Spirits are unsuitable.
- (2) Methylation. Methylated Spirits are of three descriptions :—
 - (a) "Industrial Methylated Spirits" for use under revenue supervision in industrial operations for which Mineralised Methylated Spirits are unsuitable.
 - (b) "Mineralised Methylated Spirits" which are more completely denatured than the "Industrial" description, for use free from revenue supervision; and
 - (c) "Power Methylated Spirits" for generating mechanical power. (Finance Act, 1920.)

TABLE 7.—Spirit Duties—Net Receipts.

Year (ended 31st March)	Main Duty (a)	Excise (Home-made)	Customs (Imported)	Total
	Pf. Gallon s. d.	£	£	£
1923-24	72 6	3,184,143	849,026	4,033,169

(a) Excise duty on Home-made Spirits, which governs the rates of duty on other kinds of Spirits.

TABLE 8.—(a) Spirits retained for Home Consumption.

Year (ended 31st March)	Home made	Imported	Total
1923-24	Pf. Gallon 884,179	Pf. Gallon 236,074	Pf. Gallon 1,120,253
Quantity per head of the Population 1923-24	.28	.07	.35

(a) This Table does not include Spirits delivered for Methylation or use in Arts and Manufacture, or in fortified Wines.

TABLE 9.—Home made Spirits: Stock, Production, and Distribution in year ended 31st March, 1924.

Stock and Production		Distribution	
	Proof Gallons	Proof Gallons	Proof Gallons
In Warehouse on 31st March, 1923	13,906,031	Potable Spirits retained for Consumption (Table 8) ...	884,179
Returned to Irish Free State ...	32,259	Exported (Table 12) ...	578,475
Distilled in 1923- 24 (Table 11)	1,675,503	Used for Ships' Stores fortifying Wines, etc.	1,440
		Used in Arts and Manu- factures and for Scientific purposes (Table 106) ...	49
		Methylated (Table 107) ...	37,156
		Deficiencies allowed, etc.	281,523
			1,782,822
		Balance in Warehouse on 31st March, 1924 ...	13,830,971
Total ...	15,613,793		15,613,793

TABLE 10.—Home-made Spirits : Stock in Bonded Warehouses.

On 31st March	Proof Gallons
1924	13,830,971

TABLE 11.—Home-made Spirits : Quantity Distilled.

Year (ended 31st March)	Proof Gallons
1923-24	1,675,503

TABLE 12.—Home-made Spirits : Exports (a).

Year (ended 31st March)	Quantity
1923-24	Proof Gallons 578,475

(a) Excluding Methylated Spirits and Spirits used in Medical Preparations exported.

TABLE 13.—Imported Spirits : Rum.

Year (ended 31st March)	Quantities retained for Consumption (a)	Net Receipts
1923-24	Proof Gallons 66,391	£ 242,752

(a) These figures include a small quantity of Rum (23 proof gallons) entered as Imitation Rum, being the produce of countries in which the sugar cane is not grown.

TABLE 14.—Imported Spirits : Brandy.

Year (ended 31st March)	Cask		Bottle		Total	
	Quantities retained for Consumption	Net Receipts	Quantities retained for Consumption	Net Receipts	Quantities retained for Consumption	Net Receipts
1923-24	Proof Gallons 11,293	£ 42,528	Proof Gallons 24,372	£ 92,974	Proof Gallons 35,665	£ 135,502

TABLE 15.—Imported Spirits : Plain Spirits (i.e., "Unsweetened, Unenumerated") Geneva, and other Sorts.

Year (ended 31st March)	Quantities retained for Consumption						Net Receipts
	Plain Spirits	Geneva	Other Sorts			Total	
			Potable (a) Purposes	Non- potable (b) Purposes	Total		
1923-24	Proof Gallons 106,935	Proof Gallons 16,560	Proof Gallons 9,604	Proof Gallons 69,521	Proof Gallons 79,125	Proof Gallons 202,620	£ 470,772

(a) Includes 266 liquid gallons, Spirits, not tested.

(b) Includes 849 liquid gallons, Perfumed Spirits.

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BEER DUTIES.

The duty on Beer whether imported or home-made is charged by reference to a standard barrel of 36 gallons at a gravity of 1055°. The rates of duty on imported and on home-made beer are shown in Tables 97 and 98.

TABLE 16.—Beer Duties : Net Receipts.

Year (ended 31st March)	Main Duty (a)	Excise (Home-made)	Customs (Imported)	Total
	Standard Barrel (a)			
	s. d.	£	£	£
1923-24	100 0	5,640,416	167,981	5,808,397

(a) Excise duty on home-made beer ; barrels of 36 gallons at gravity of 1055°.

TABLE 17.—Home-made Beer : Production and Receipts.

Year (ended 31st March)	Quantities				Net Receipts
	Charged with Duty	Duty Paid	Drawbacks and Repay- ments	Net Duty Paid	
	Standard Barrels (a)	Standard Barrels (a)	Standard Barrels (a)	Standard Barrels (a)	£
1923-24	2,406,369	2,354,956	1,226,871	1,128,085	5,640,416

(a) Barrels of 36 gallons at gravity of 1055°.

TABLE 18.—Home-made Beer ; Bulk Production by Brewers for Sale.

Year (ended 31st March)	Bulk Barrels (a)	Average Specific Gravity
1923-24	2,583,961	1051.00

(a) Barrels of 36 gallons at any gravity. A reduction of 6 per cent. has been made for waste from the quantity of " worts " (i.e., beer at the stage when duty is assessed) actually produced.

TABLE 19.—Imported Beer.

Year (ended 31st March)	Quantities			Net Receipts
	Net entered for Consumption	Exported on Drawback	Retained for Consumption	
1923-24	Standard Barrels 33,003	Standard Barrels 100	Standard Barrels 32,903	£167,981

WINE DUTIES.

The rate of duty on imported wine is based on its class (i.e., still or sparkling) and on the number of degrees (i.e., percentage) of proof spirit therein contained. A surtax is charged on wine imported in bottle.

The rates in force during the financial year 1923-24 are shown in Table 97.

Particulars of consumption will be found in Tables 112 and 113.

Table 20.—Wine : Consumption and Receipts.

Year (ended 31st March)	In Cask				In Bottle						Total	
	Not Exceeding 30°		Exceeding 30°		Still				Sparkling		Quantities	Net Receipts
	Quantities	Net Receipts	Quantities	Net Receipts	Not Exceeding 30°		Exceeding 30°		Quantities (a)	Net Receipts		
					Quantities	Net Receipts	Quantities	Net Receipts			Quantities	Net Receipts
	Gallons	£	Gallons	£	Gallons	£	Gallons	£	Gallons	£	Gallons	£
1923-24	254,724	30,903	542,505	162,726	28,572	6,399	8,429	3,322	23,716	17,782	857,946	221,132

(a) Particulars of the various descriptions of Sparkling Wine are given in Table 113.

NOTE.—The countries from which imports were consigned are shown in Table 112.

TABLE WATERS, CIDER AND PERRY DUTIES.

The table-water duties were imposed by the Finance (New Duties) Act, 1916. The rates of duty in force during the financial year 1923-24 on imported and on home-made table waters, cider and perry are shown in Tables 97 and 98.

TABLE 21.—Table Waters and Cider and Perry Duties: Net Receipts.

Year (ended 31st March)	Excise (Home-made)			Customs (Imported)			Total £
	Table Waters	Cider and Perry	Total	Table Waters	Cider and Perry	Total	
	£	£	£	£	£	£	
1923-24	33,077	143	33,220	3,220	1,339	4,559	37,779

TABLE 22.—Table Waters.

Year (ended 31st March)		Customs (Imported)		Excise (Home-made)		Total	
		Quantities retained for Con- sumption	Net Receipts	Quantities retained for Con- sumption	Net Receipts	Quantities retained for Con- sumption	Net Receipts
		Gallons	£	Gallons	£	Gallons	£
1923-24	{ Sweetened ...	75,294	1,384	1,352,737	22,545	1,428,031	23,929
	{ Unsweetened	54,951	1,832	305,184	10,173	360,135	12,005
	{ Herb Beer ...	411	4	43,080	359	43,491	363
	Total ...	130,656	3,220	1,701,001	33,077	1,831,657	36,297

TABLE 23.—Cider and Perry.

Year (ended 31st March)	Customs (Imported)		Excise (Home-made)		Total	
	Quantities retained for Con- sumption	Net Receipts	Quantities retained for Con- sumption	Net Receipts	Quantities retained for Con- sumption	Net Receipts
	Gallons	£	Gallons	£	Gallons	£
1923-24	79,245	1,339	8,550	143	87,795	1,482

TEA DUTIES.

The rates of duty on tea during the financial year 1923-24 were 8d. per pound (full) and 6½d. per pound (preferential).

About 90 per cent. of the tea consumed during the year was of British Empire origin and consignment and, therefore, paid duty at the lower rate. Full details are given in Table 25.

TABLE 24.—Tea : Consumption and Receipts.

Year (ended 31st March)	Quantities retained for Consumption	Net Receipts
	lbs.	£
1923-24	22,641,718	641,363

**TABLE 25.—Tea : Countries of Origin and Import Values,
1923-24**

	Quantities retained for Con- sumption	Per- centages	Average Declared Value per lb.
Tea of—	lbs.	per cent.	d.
British East Indies ...	19,523,966	86.23	23.92
Ceylon	851,431	3.76	24.89
Other British Possessions ...	66,708	.29	22.50
Total British Empire ...	20,442,105	90.28	23.95
China	257,679	1.14	19.63
Dutch East Indies (Java, etc.)	1,876,588	8.29	18.88
Other Foreign Countries ...	65,346	.29	22.25
Total Foreign ...	2,199,613	9.72	19.02
Total	22,641,718	100.00	23.47

COCOA DUTIES.

The rates of duty chargeable on Raw Cocoa, Cocoa Husks and Shells, and Cocoa Butter during the financial year 1923-24 are given in Table 97.

Cocoa preparations were chargeable with duty under Section 7 of the Finance Act, 1901. (See Note 4 in Table 97.)

TABLE 26.—Cocoa.

Year (ended 31st March)	Raw Cocoa		Cocoa Butter		Cocoa Husks and Shells	
	Net Quantities	Net Receipts	Net Quantities	Net Receipts	Net Quantities	Net Receipts
1923-24 ...	cwt. 1,881	£ 2,261	cwt. 934	£ 1,256	cwt. 2,137	£ 379

Year (ended 31st March)	Preparations of Cocoa, etc. (a)						Total Net Receipts
	Quantities			Receipts			
	Net entered for Con- sumption (1)	Exported on Drawback (2)	Retained for Con- sumption (3)	Gross (under Col. 1) (4)	Less Drawbacks (under Col. 2) (5)	Net (under Col. 3) (6)	
1923-24	cwt. 46,568	cwt. 1,500	cwt. 45,068	£ 52,700	£ 1,129	£ 51,571	£ 55,467

(a) Includes duty on Sugar and on Spirits used in manufacture of the preparations.

COFFEE AND CHICORY DUTIES.

These comprise (a) Customs duties on coffee, chicory, and coffee and chicory mixtures (Tables 27, 28 and 29) and (b) Excise duties on chicory, and coffee mixtures and substitutes (Tables 28 and 29). The relative rates of duty enforced during the financial year 1923-24 are given in Tables 97 and 98.

It will be observed that no revenue was collected under (b) during the year.

TABLE 27.—Coffee.

Year (ended 31st March)	Quantities			Receipts		
	Net entered for Con- sumption (1)	Exported on Drawback (2)	Retained for Con- sumption (3)	Gross (under Col. 1) (4)	Less Drawbacks (under Col. 2) (5)	Net (under Col. 3) (6)
1923-24	cwt. 4,250	cwt. —	cwt. 4,250	£ 5,906	£ —	£ 5,906

TABLE 28.—Chicory.

Year (ended 31st March)	Customs (Imported)		Excise (Home-grown)		Total	
	Quantities retained for Con- sumption	Net Receipts	Quantities charged with Duty	Net Receipts	Quantity	Net Receipts
1923-24	cwt. 657	£ 1,136	cwt. Nil	£ Nil	cwt. 657	£ 1,136

TABLE 29.—Coffee Mixtures and Substitutes.

Year (ended 31st March)	Coffee and Chicory, roasted and ground, mixed (Customs)		Coffee Mixtures and Substitutes (Excise)	
	Quantities retained for Consumption	Net Receipts	Quantities retained for Consumption	Net Receipts
1923-24	cwt. 28	£ 51	cwt. Nil	£ Nil

SUGAR DUTIES.

These comprise duties on sugar, articles containing sugar, molasses, glucose and saccharin. Duty is not chargeable on sugar or molasses made from home-grown beet.

Further particulars are given in Tables 97, 98 and 114-121.

TABLE 30.—Sugar, Molasses, Glucose and Saccharin Duties : Receipts.

Year (ended 31st March)	Main Duty (a)	Customs			Excise			Total		
		Gross Receipts less Repayments	Drawbacks	Net Receipts	Gross Receipts less Repayments	Drawbacks	Net Receipts	Gross Receipts less Repayments	Drawbacks	Net Receipts
1923-24	cwt. s. d. 25 8	£ 2,080,590	£ 44,453	£ 2,036,137	£ —	£ —	£ —	£ 2,080,590	£ 44,453	£ 2,036,137

(a) Duty on Imported Sugar polarising over 98°, which governs the rates of duty on other Sugar, articles containing Sugar, Molasses, Glucose and Saccharin.

TABLE 31.—Sugar : Consumption and Receipts.

Year (ended 31st March)	Customs											Excise
	Imported Sugar										Total (Net)	Home- grown Sugar (Net)
	Net entered for Consumption						Total Refined and Unrefined	(a) Drawbacks (including Sugar in Composite articles exported)	Retained for Con- sumption	(b) Imported articles containing Sugar		
	Unrefined			Refined								
Beet	Cane and other Sorts	Total	Imported	Refined in Bond	Total							
<i>Quantities</i> ... 1923-24	Cwt. —	Cwt. 121	Cwt. 121	Cwt. 1,519,564	Cwt. —	Cwt. 1,519,564	Cwt. 1,519,685	Cwt. 35,727	Cwt. 1,483,958	Cwt. 92,962	Cwt. 1,576,920	Cwt. —
<i>Receipts</i> ... 1923-24	£ —	£ 134	£ 134	£ 1,924,438	£ —	£ 1,924,438	£ 1,924,572	£ 43,038	£ 1,881,534	£ 119,301	£ 2,000,835	£ —

(a) Equivalent in Refined Sugar of Drawback paid.

(b) Equivalent in Refined Sugar of net duty paid ; Saccharin excluded ; Sugar contained in Cocoa Preparations excluded.

DUTIES ON DRIED OR PRESERVED FRUITS.

The rates of duty in force during the financial year 1923-24 on currants, raisins, figs and plums are shown in Table 97.

TABLE 32.—Dried or Preserved Fruits, 1923-24.

	Currants	Raisins	Figs	Plums	Total
	cwt.	cwt.	cwt.	cwt.	cwt.
Quantities :—					
Net entered ...	67,466	37,062	3,194	5,834	113,556
Deduct Draw-backs ...	384	233	—	—	617
Net retained for H.C.	67,082	36,829	3,194	5,834	112,939
	£	£	£	£	£
Receipts :—					
Net entered ...	6,741	19,184	1,676	2,998	30,599
Deduct Draw-backs ...	28	26	—	—	54
Net Receipts ...	6,713	19,158	1,676	2,998	30,545

TOBACCO DUTIES.

The rates of duty on imported and on home-grown tobaccos are shown in Tables 97 and 98.

The quantities of unmanufactured and manufactured tobacco respectively retained for consumption in the financial year 1923-4 are given in Tables 34 and 35.

Particulars as to Drawbacks, Exports, etc., are given in Tables 122 and 123, and the numbers of licences issued to tobacco manufacturers and tobacco dealers respectively are shown in Tables 147 and 148.

HOME-GROWN TOBACCO.

The quantity retained for home consumption and the duty charged thereon are given in Table 125.

Licences for the growing of tobacco during the 1923 season were granted to 33 persons and the total area planted was 40½ acres.

TABLE 33.—Tobacco : Consumption and Receipts.

Year (ended 31st March)	Main Duty (a)	Customs (Imported)		Excise (Home-grown)		Total	
		Quantities retained for Con- sumption	Net Receipts	Quantities retained for Con- sumption	Net Receipts	Quantities retained for Con- sumption	Net Receipts
	per lb. s. d.	lbs.	£	lbs.	£	lbs.	£
1923-24 ...	8 2	8,196,290	3,719,186	24,419	8,142	8,220,709	3,727,328

(a) Duty on Imported Unmanufactured Unstemmed Tobacco, containing 10 per cent. or more of moisture, which governs the other duties.

TABLE 34.—Tobacco : Imported Unmanufactured.

Year (ended 31st March)	Quantities					Receipts		
	Entered for Consumption (net)			Exported on Drawback	Retained for Consumption	Gross	Drawbacks	Net
	Leaf	Strip	Total					
lbs.	lbs.	lbs.	lbs.	lbs.	£	£	£	
1923-24	4,616,048	1,795,263	6,411,311	261,549	6,149,762	2,572,551	109,250	2,463,301

TABLE 35.—Tobacco : Imported Manufactured and Cavendish made in Bond.

Year (ended 31st March)	Imported Manufactured						Cavendish made in Bond	Total
	Cigars	Cigarettes	Cavendish	Snuff	Other Sorts	Total		
<i>Quantities retained for Consumption</i> 1923-24 ...	lbs. 7,001	lbs. 1,735,452	lbs. 2,142	lbs. 61,122	lbs. 240,811	lbs. 2,046,528	lbs. —	lbs. 2,046,528
<i>Net Receipts</i> 1923-24 ...	£ 5,408	£ 1,091,787	£ 1,260	£ 34,872	£ 122,558	£ 1,255,885	£ —	£ 1,255,88

MATCHES DUTY.

The rates of duty on imported and on home-made matches are shown in Tables 97 and 98.

TABLE 36.—Matches : Net Receipts.

Year (ended 31st March)	Customs (Imported)	Excise (Home-made)	Total
	£	£	£
1923-24	33,990	100,873	134,863

NEW IMPORT DUTIES.

**Duties Levied under Sec. 12 of the Finance (No. 2) Act, 1915,
and Sec. 14 (2) of the Finance Act, 1923.**

The goods referred to under this heading comprise :—

Motor cars, including motor bicycles and motor tricycles, accessories and component parts other than tyres of motor cars, motor bicycles, or motor tricycles.

Musical instruments, including gramophones, pianolas and other similar instruments.

Accessories and component parts of musical instruments, and records and other means of reproducing music.

Clocks, watches and the component parts of clocks and watches.

(The above are liable to *ad valorem* duty.)

Cinematograph films imported for the purpose of the exhibition of pictures or other optical effects by means of cinematograph or other similar apparatus (liable to specific duty).

For rates of duty see Table 97.

Receipts in respect of these goods were £325,537. Of the total amount collected £256,745 was derived from the duty on motor vehicles and parts and accessories. The proportion of this sum collected on British or British Colonial vehicles and parts, etc., in the year 1923-24 is shown in Table No. 6.

**TABLE 37.—“ New Import Duties ” (Finance (No. 2) Act, 1915) :
Net Receipts.**

Year (ended 31st March)	Cinema- tograph Films	Clocks, Watches and Parts	Motor Cars, Motor Cycles and Parts and Accessories	Musical Instruments and Parts and Accessories	Total
1923-24	£ 12,233	£ 21,603	£ 256,745	£ 34,956	£ 325,537

ENTERTAINMENTS DUTY.

The Finance (New Duties) Act, 1916, imposed an Excise duty on all payments for admission to any entertainment. The expression “ entertainment ” includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment. The Commissioners are empowered in certain circumstances to grant exemption from payment of duty. The rates of duty in force and the statutory conditions for the grant of exemption are set out in Table 98.

TABLE 38.—Entertainments Duty.

Year ended 31st March	Net Receipts
1923-24	£167,670

TABLE 39.—Playing Cards Duty.

Year (ended 31st March)	Customs (Imported)		Excise (Home-made)		Total	
	Quantities retained for Home use	Net Receipts	Quantities retained for Home use	Net Receipts	Quantities retained for Home use	Net Receipts
1923-24	Doz. Packs	£	Doz. Packs	£	Doz. Packs	£
...	15,521	2,900	—	—	15,521	2,900

**DUTIES LEVIED UNDER THE SAFEGUARDING OF
INDUSTRIES ACT, 1921, AND SEC. 15 OF THE
FINANCE ACT, 1923.** *in force all the 2nd day of May 1924*

1.—Under Part I. of the Safeguarding of Industries Act, 1921, a Customs Duty at the rate of one-third of the value is chargeable on the importation of Key Industry goods, as shown in the Tariff, irrespective of the country

where manufactured, or whence consigned, except that goods consigned from and grown, produced or manufactured in the British Empire, are exempt. Where, however, goods liable to Key Industry Duty are also liable to any other duty of Customs set out in this Tariff, except Depreciated Currency Duty (see note 2), Key Industry Duty is payable only in so far as the amount thereof exceeds the amount of the other duty. This duty was continued in Saorstát Éireann by section 15 of the Finance Act, 1923.

2.—By Orders made in accordance with the provisions of Part II. of the Safeguarding of Industries Act, 1921, a Customs Duty at the rate of one-third of the value (in addition to any other Customs Duty to which the goods may be liable) was imposed on goods shown in the Tariff under the heading "Depreciated Currency Duty," if manufactured in Germany. This duty was continued in Saorstát Éireann by section 15 of the Finance Act, 1923.

TABLE 40.—Key Industry Duty, 1923-24.

Articles	Value	Net Receipts
	£	£
Optical glass and optical elements, whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments	5,650	1,892
Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glass-ware and lamp blown ware, evaporating dishes, crucibles, combustion boats and other laboratory porcelain	2,082	695
Galvanometers, pyrometers, electroscopes, barometers, analytical and other precision balances and other scientific instruments, gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms, whether for use in such shops or rooms or not	2,003	667
Wireless valves and similar rectifiers, and vacuum tubes	151	51
Ignition magnetos and permanent magnets ...	1,323	440
Arc-lamp carbons	1,680	560
Hosiery latch needles	64	21
Metallic tungsten, ferro-tungsten and manufactured products of metallic tungsten, and compounds (not including ores or minerals) of thorium, cerium, and the other rare earth metals	410	136
All synthetic organic chemicals (other than synthetic organic dyestuffs, colours, and colouring matters imported for use as such, and organic intermediate products imported for their manufacture), analytical re-agents, all other fine chemicals (except sulphate of quinine of vegetable origin) and chemicals manufactured by fermentation processes	1,709	570
Total	£ 15,072	5,032

TABLE 41.—Depreciated Currency Duty.

Articles	1923-24	
	Value	Net Receipts
	£	£
Fabric gloves - of woven or knitted material, cut out, and sewn up, including lisle, suede finish, duplex, silk and all other gloves made from cotton or silk fabric	2,683	893
Glove fabric, in the piece, or cut out for sewing	Nil	Nil
Domestic glassware, not mounted with silver or other metal	177	59
Illuminating glassware, for use with artificial light, not including electric incandescent lamp bulbs, miners' lamp glasses, or oil lamp chimneys	969	320
Domestic hollow-ware, decorated or not :—		
(1) Aluminium	1,280	426
(2) Of steel or wrought iron, enamelled ...	3,916	1,305
Mantles for incandescent lighting, and component parts thereof, whether finished or not ...	732	244
Total	£ 9,757	3,247

EXCISE LICENCE DUTIES.

The net receipts from the various classes are shown below :—

	£
Class A, Liquor Licences*	186,078
(Tables 133-138)	
Class B, Other Trading Licences	21,235
(Tables 133 and 139-148)	
Class C, Gun and Game Licences *..	6,404
(Tables 133 and 149-151)	
Fines and Penalties	72
Total	£213,789

* This amount does not include the receipts from Club Duty (Table 45).

TABLE 42.—Excise Licence Duties.

Year (ended 31st March)	Net Receipts
1923-24	£213,789

EXCISE LICENCES—CLASS A.

TABLE 43.—Liquor Licences (excluding Occasional Licences)

Total Number and Net Receipts.

Year (ended 31st March)	Number Issued	Net Receipts
1923-24	18,753	£185,111

TABLE 44.—Liquor Licence Duties : Analysis of Net Receipts.

Description	Year (ended 31st March) 1923-24
Manufactures :—	£
Brewers	28,684
Distillers	790
Others	215
Total	29,689
Dealers Total	9,947
Retailers :—	
Spirits " On "	136,746
" " Off "	4,841
Beer, Cider or Perry " On "	319
" " " Off "	958
Wine or Sweets " On "	90
" " " Off "	2,358
Passenger Vessels and Railway Res- taurant Cars	163
Occasional	967
Total	146,442
Total	186,078

CLUB DUTY.

3. Club Duty is assessed upon a statement, which is required to be delivered to the Revenue Commissioners in the month of January in each year by the Secretary of every registered club, showing the purchases of intoxicating liquor during the preceding calendar year (Section 48 of the Finance (1909-10) Act, 1910) and is charged at the rate of 3d. for every £1 of the purchases shown in the statement (Section 9 of the Finance Act, 1922).

TABLE 45.—Club Duty.

Year (ended 31st March)	Number of Clubs	Net Receipts
1923-24	238	£2,911

LOCAL TAXATION ACCOUNT.

The Local Government (Ireland) Act, 1898, directed that the Local Taxation (Ireland) Account should receive from the Consolidated Fund (now the Central Fund) in each year an amount equal to the proceeds in the financial year preceding of Excise Licence duties as far as leviable in Ireland on certain specified licences. The Customs and Inland Revenue Act, 1890, directed that such portion of the existing duty on beer as amounted to 3d. per barrel, and an additional duty of 6d. per gallon on spirits were to be paid by the Revenue Departments into the Local Taxation Account. Section 17 of the Finance Act, 1907, however, directed that, from 1907-8 onwards, the proceeds of all these duties on beer, spirits, and Excise licences should be paid into the Exchequer, instead of into the Local Taxation Account, and that an equivalent amount should be issued to this account out of the Consolidated Fund (now the Central Fund). The Finance (1909-10) Act, 1910, and the Revenue Act, 1911, enacted that the amount to be paid out of the Consolidated Fund (now the Central Fund) to the local taxation account in respect of the duties on licences for the sale of intoxicating liquors and on beer and spirits should be equal to the proceeds of the corresponding duties in the year 1908-9.

In addition to the payment on account of Excise duties a grant in respect of Estate, etc., duties is also made to the Local Taxation Account. This grant was initiated by the Local Government Act, 1888, which provided for the allocation to local taxation purposes, in accordance with British Treasury regulations, of one half of the probate duties received in the United Kingdom in each financial year, four fifths of such amount to be devoted in relief of local taxation in England. The Probate Duties (Scotland and Ireland) Act, 1888, provided for the assignment to Scotland and Ireland of the remaining one fifth part, their respective shares being eleven per cent. and nine per cent.

On the introduction of the Estate Duty in the year 1894, provision was made for a continuance of such a payment to the local authorities out of that duty as would have been made to them if the probate duties had continued to be payable. The Finance Act, 1894 (Section 19), provided, in substitution for the grant out of probate duty, and in accordance with British Treasury

regulations, for the payment into the Local Taxation Account, of one and a half per cent. on the net value of such of the property in respect of which estate duty was leviable as would have been chargeable with the duty imposed by Section 27 of the Customs and Inland Revenue Act, 1881, if the Finance Act, 1894, had not been passed, and that the sum so determined should be applied as if it were the probate duty grant or one half of the proceeds of the sums collected in respect of probate duties. Section 27 of the Customs and Inland Revenue Act, 1881, referred to, imposed duty at the rates specified therein on free personal property situated within the United Kingdom disclosed in affidavits leading to grants of probate or letters of administration.

The amount allocated from Estate, etc., Duties to the Local Taxation Account is paid in the first instance into the Exchequer as required by the Finance Act, 1907, and the necessary payments to the Local Taxation Account are made out of the Central Fund.

The amount of the grant for the Saorstát for the year 1922-23 was calculated at one and a half per cent. on the capital value of free personalty (excluding personalty situated in Northern Ireland in respect of deaths which occurred after 21st November, 1921) upon which estate duty was paid in the Saorstát in that year. In addition the grant included one half of the proceeds of probate duty in the Saorstát in the year.

It was necessary to adopt a new procedure with regard to the grant for 1923-24. In cases of deaths on or after 1st April, 1923, free personal property situated in England and Scotland, upon which estate duty was charged in the Saorstát, was not included in the capital attributable to the Local Taxation Grant for the Saorstát, as under the law as adapted such property, if the Finance Act, 1894, had not been passed, would not be chargeable with the duty imposed by Section 27 of the Customs and Inland Revenue Act, 1881, on Inland Revenue Affidavits. The charge in Section 27 was confined to property in England, Scotland and Ireland in respect of which a grant of probate or administration was necessary in any one of these countries, and did not extend to property situate outside any one of these countries. The word "Ireland" in the Section must be regarded as adapted to "Saorstát Eireann" (see Section 3 of Adaptation of Enactments Act, 1922) and property outside Saorstát Eireann would not be the subject of a grant in Saorstát Eireann, and therefore would not be chargeable.

In cases of deaths on and after 22nd November, 1921, free personal property situated in Northern Ireland upon which estate duty was charged in the Saorstát was not included in the capital attributable to the Local Taxation Grant for the Saorstát, the procedure adopted with regard to such cases being similar to that in respect of cases containing English and Scottish property when the deaths were after the 1st April, 1923.

Consequently the capital value of free personalty on which the Local Taxation Grant for the year 1923-24 was based represented the value of property situated in the Saorstát in respect of which duty was paid on deaths which occurred subsequent to the 31st March, 1923, together with the value of free personalty in respect of which duty was paid on deaths which occurred before

the 1st April, 1923, whether the property was situated in the Saorstát or in Great Britain, and the value of free personalty situated in Northern Ireland in respect of which duty was paid on deaths which occurred before the 22nd November, 1921, and the amount attributable to the grant was calculated at one and a half per cent. on such capital value. To this was added one half of the proceeds of probate duty received in the year.

TABLE. 46—Local Taxation Account.

Customs and Excise Duties, Probate, &c., Duties and Estate Duty allocated to the Local Taxation Accounts.

Year (ended 31st March)	Customs and Excise Duties on Beer and Spirits	Local Taxation Licences—Excise		Estate Duty		Probate Duty		Totals
		Licences for the sale of Intoxi- cating Liquor	Other Licences	Capital value upon which Grant is calculated	Amount allo- cated	Net receipt of Probate Duty	Amount allo- cated	
	£	£	£	£	£	£	£	£
1923-24	86,811 (a)	119,450 (b)	17,839 (c)	6,048,612	90,729	296	148	314,977

(a) The amount payable under Section 17 of the Finance Act, 1907, and Section 17 of the Revenue Act, 1911, was provisionally fixed by the Ministry of Finance at £86,811. By the Local Taxation (Customs and Excise) Duties Grant Order, 1924, the amount has been determined at £86,690 14s. 10d., and the necessary adjustment will appear in the accounts for 1924-25.

(b) The amounts payable to the Local Taxation Account in respect of the duties on licences for the sale of Intoxicating Liquor, were, under the Finance (1909-10) Act, 1910, made equal to the proceeds of those duties in 1908-9. The amount for the whole of Ireland for the year was £166,197, and the amount proper to the Saorstát has been determined to be £119,450.

(c) Being the equivalent of the duties on these licences collected in the Saorstát in the previous year (Local Government (Ireland) Act, 1898), and not including a balance of £619 in respect of 1922-23.

SMUGGLING.

During the year ended 31st March, 1924, 425 seizures of smuggled goods were made. Of these, 202 were seizures of tobacco and spirits, the quantities seized being 2644½ lbs. of tobacco and 60.57 gallons of spirits. 11-170 3462
138 93 persons were convicted of smuggling and penalties amounting to £570 13s. 0d. were recovered. 282-13-9

NON-REVENUE WORK OF THE CUSTOMS AND EXCISE BRANCH.

In addition to the administration of the Customs, Excise and Inland Revenue, the Department is entrusted with a number of other functions the more important of which are specified below.

Certain additions to or modifications of the non-revenue work of the Department have been made during the year 1923-24 under the following legislative measures :—

- The Foreign Dogs (Irish Free State) Order, 1923. Restrictions on the landing of dogs and other animals.
- The Foot and Mouth Disease (Importation of Animals and Poultry) Order, 1923.
- The Foot and Mouth Disease (Disinfection of Persons) Order, 1923.
- The Hay and Straw (Movement from Great Britain to the Irish Free State) Order, 1923.
- The Hay and Straw (Movement from Great Britain to the Irish Free State) Amendment Order, 1923.
- The Foreign Hay and Straw (Ireland) Order of 1912 Amendment Order, 1924. Prohibition on the landing of imported hay and straw.
- The Manufactured Straw (Movement from Great Britain) Order, 1924.
- The Colorado Beetle Order, 1923. Restrictions on the landing of potatoes, etc.
- German Reparation (Recovery) Act, 1921. See page 44 for particulars.

OLD AGE PENSIONS.

The duties of Pension Officer under the Old Age Pensions Acts are entrusted to Officers of Customs and Excise. These duties are, broadly speaking, as follows :—

- (1) To investigate and report to the local Pension Committee upon claims to pensions (which, under the Regulations, must be transmitted to the Pension Officer) and also upon " Questions " as to the increase, reduction or withdrawal of existing pensions;
- (2) To give effect to the decision of the Pension Committee (or Central Pension Authority—The Department of Local Government and Public Health—if the case has been decided on appeal) whereby a pension is granted, revoked or altered in rate, and to ensure to the pensioner the means of drawing his pension so long as he remains entitled to it. This involves visiting the pensioners in their homes, delivering to them their Pension Order Books, and inquiring as to their continued title to a pension.

Particulars of the Claims received, Pensions payable, revoked, lapsed, etc., during the year ended 31st March, 1924, are shown in Table 47.

TABLE 47.—Old Age Pensions, including Pensions under the Blind Persons Act, 1920 : Claims Received, Pensions Payable, Revoked, Lapsed, etc.

Year (ended 31st March)	Total Number of Claims received during the year	Total Number of Ques- tions raised during the year	Number of Pensions revoked as the result of questions raised (included under Headings 4 to 7)	Claims rejected, and Pensions revoked on Questions raised during the Year					Total Number of Pensions actually payable on the last Friday in the Year										To Blind Per- sons (in- cluded in Col- umns 9 to 17)	Number of Pensioners of whose death infor- mation has reached the Officer during the Year
				By Committees or on Appeal				Number of Claims lapsed by death of, or with- drawn by, Claimants, or unin- vestigated and reported as invalid	10s.	8s.	6s.	4s.	2s.	1s.	Total	To Men	To Women			
				Nature of Disqualification																
				Age	Poor Relief	Means	Other Causes													
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)		
1923-24	22,046	4,533	1,546	7,903	938	2,329	1,477	917	112,439	3,755	4,121	2,035	432	63	122,845	51,087	71,758	3,373	14,598	

31/3/34 £ 3,089,000 a year

GERMAN REPARATION RECOVERY ACT, 1921.

This Act, which was passed on 1st April, 1921, provided for the payment to the Customs of a proportion of the purchase price of German goods, the official receipt for the amount so paid operating *pro tanto* as a good discharge to the importer as against the person to whom the purchase price of the goods was due. The proportion was fixed at 26 per cent. of the purchase price from 13th May, 1921. The collection of this levy was discontinued in the Irish Free State from 1st April, 1923. The disposal of certain outstanding deposits, and of goods liable to levy and imported prior to 1st April, 1923, but which were not taken up by consignees, is under consideration.

MERCHANT SHIPPING ACTS.

REGISTRY OF SHIPPING—During the year ended 31st December, 1923, 321 registry transactions were carried through.

MERCANTILE MARINE—Officers of Customs and Excise act as Superintendents of Mercantile Marine at ports other than Dublin.

During the year ended 31st December, 1923, the crews of 44 ships (475 men) were shipped, and the crews of 42 ships (671 men) discharged; 24 Orders were issued for payment of wages and effects; 15 Money Orders were issued and 1,844 paid; 69 payments were made in connection with the transmission of seamen's wages.

WRECK—During the year ended 31st December, 1923, 226 reports of wrecked property were made and the receipts on account of wreck sold amounted to £2,275.

LIGHT DUES—835 Light bills were issued, and £6,819 was received as light dues.

SALE OF FOOD AND DRUGS AND PUBLIC HEALTH ACTS.

The number of samples of imported tea taken by Officers of the Department and submitted for analysis was 609.

MERCHANDISE MARKS ACTS.

Under the Merchandise Marks Acts, 1887 and 1891, powers are conferred on this Department to detain :—

- (a) Any imported goods to which are applied marks or descriptions that are misleading as to the character, composition or origin of the goods;
- (b) Any imported goods of foreign manufacture bearing a name or trade mark which is, or purports to be, the name or trade mark of any manufacturer of, or dealer in, goods of the same description in Saorstát Eireann, and is not accompanied by a definite indication of the country of origin of the goods.

Imported goods bearing no marks, or marks which do not fall within the foregoing categories, are not required to bear an indication of the country in which they were produced or manufactured.

The number of detentions during the year ended 31st March, 1924, and the manner in which they were dealt with, are shown in the following Table :—

TABLE 48.—Merchandise Marks Acts : Detentions.

Year (ended 31st March)	Number of Consign- ments detained	Disposal				
		Delivered			Exported or returned to Port of Shipment	Seized
		As Saorstát Goods	On removal or qualifi- cation of marks	As imported		
1924	58	5	23	14	12	4

PREVENTIVE WORK.

The non-Revenue preventive work performed by the Department includes :

- (1) The prevention of the importation of :—
 - (a) Obscene literature, pictures, etc.
 - (b) Advertisements of lotteries.
 - (c) Foreign coins other than gold or silver, and imitation coins.
 - (d) Fictitious stamps and dies or instruments for making such stamps.
 - (e) Fish caught by beam trawling and otter trawling within certain prohibited areas.
 - (f) The plumage of birds, with certain exceptions (on behalf of the Department of Industry and Commerce).
 - (g) Shaving brushes manufactured in or exported from Japan (on behalf of the Department of Local Government and Public Health).
 - (h) Prepared opium (on behalf of the Department of Justice).
 - (i) Matches made with white Phosphorous.

- (2) The prevention of the irregular importation of :—
- (a) Explosives (on behalf of the Department of Justice).
 - (b) Hops (on behalf of the Department of Industry and Commerce).
 - (c) Arms and ammunition (on behalf of the Department of Justice).
 - (d) Dangerous Drugs (on behalf of the Department of Justice).
 - (e) Goods restricted under the Anthrax Prevention Act, 1919 (on behalf of the Department of Justice).
 - (f) Synthetic organic dyestuffs (on behalf of the Department of Industry and Commerce). The restrictions on the importation of these goods were withdrawn by the Dyestuffs (Import Regulations) Repeal Act, 1923.
- (3) The prevention of the irregular exportation of :—
- (a) Arms and ammunition (on behalf of the Department of Justice).
 - (b) Dangerous Drugs (on behalf of the Department of Justice).
 - (c) Gold and silver coin and gold bullion (on behalf of the Department of Industry and Commerce).

Note.—As soon as the necessary legislation is completed the Department will assume certain functions in connection with the prevention of the irregular importation of unassayed gold and silver plate (including watches and clocks), and of foreign reprints of copyright works.

STATISTICAL PUBLICATIONS.

This Department compiles the statistics of dutiable goods imported and exported and furnishes them to the Department of Industry and Commerce for inclusion in the periodical returns issued to the public. It also supplies that Department with the materials from which the figures representing the quantities of goods not liable to duty, imported and exported, are compiled, and with returns of the number and tonnage of ships arriving at and departing from each port in Saorstát Eireann.

Parliamentary Returns, and Returns sought by the Public in reference to dutiable Imports and Exports are also furnished by this Department.

THE DEATH DUTIES IN SAORSTAT ÉIREANN.

The Death Duties are seven in number, but, of these, three only are payable in connection with deaths occurring at the present time, namely, Estate Duty, Legacy Duty and Succession Duty. The remaining four, namely, Probate Duty, Account Duty, Temporary Estate Duty and Settlement Estate Duty, are leviable in connection with deaths which have occurred during certain specified periods, the last of which expired on the 12th May, 1914. These four duties are, therefore, of very little importance, and, with the exception of certain statistics relating to them, are not further referred to in this Report. The three duties which remain chargeable in relation to deaths occurring at the present time may be divided into two classes. The first class is represented by the Estate Duty, a duty payable with reference to the passing of property on death; the second comprises the Legacy Duty and the Succession Duty, each of which is a duty payable with reference to the acquisition of property by beneficiaries.

The Net Receipt of the Death Duties in the year 1923-24 was £1,049,906, as shown in the following table :

TABLE. 49—Net Receipt.

	£
Estate Duty (including Settlement Estate Duty) ...	822,589
Probate Duty	258
Account Duty	38
Temporary Estate Duty	7
Legacy Duty	175,094
Succession Duty	51,647
Corporation Duty	273
Total	1,049,906

TABLE 50.—Budget Estimate, Exchequer Receipt, and Net Receipt.

(Estate Duty, Settlement Estate Duty, Probate Duty, Account Duty, Temporary Estate Duty, Legacy Duty, and Succession Duty, and Corporation Duty.)

Year (ended 31st March)	Budget Estimate	Exchequer Receipt	Net Receipt
1923-24 ...	1,000,000	996,000	1,049,906

THE ESTATE DUTY.

1. The Estate Duty was imposed by the Finance Act, 1894, but the provisions of that Act have been varied from time to time by amendments contained in subsequent Finance and other Acts. Speaking broadly, Estate Duty is an *ad valorem* graduated tax leviable upon the principal value of all property situate in Saorstát Éireann (whether immovable or moveable, settled or not settled), which passes upon the death, after 1st August, 1894, of any individual; the liability in respect of such property attaches without reference either to the domicile of the deceased or to the distribution of the property among the beneficiaries, or to the method by which such distribution is regulated.

Estate Duty is also leviable in respect of moveable property situate out of Saorstát Éireann—(i) where the deceased was the owner and was domiciled in Saorstát Éireann, or (ii) where the property was vested in a trustee resident in Saorstát Éireann and passed on the death of the deceased under a Settlement.

2. To avoid double taxation of moveable property situated in Great Britain, Northern Ireland or a British dominion which, by reason of the same death is liable (i) to the Estate Duty in Saorstát Éireann and (ii) to a death duty in Great Britain, Northern Ireland or the Dominion, arrangements exist under statutory powers by which, when certain conditions are fulfilled, such property pays only so much duty as is equal to the larger of the two taxes. This result is secured by deducting from the amount of the Estate Duty due in Saorstát Éireann in respect of the property in question, a sum equal to the amount of the duty payable in Great Britain, Northern Ireland or the Dominion. These arrangements are applied either when no duty is payable in the Dominion in respect of the property situate in Saorstát Éireann when passing on death, or when the law of the Dominion contains provisions reciprocal to those above detailed, and when (in either case) the Dominion determines the situation of any property affected according to the general rules of law applied in Saorstát Éireann.

TABLE 51.—Death Duties payable in Great Britain, Northern Ireland or British Dominions, allowed as a deduction from Estate Duty in Saorstát Éireann.

Year	Great Britain	Northern Ireland	Dominions	Total
	£	£	£	£
1923-24	50,602	2,106	990	53,698

3. Certain stocks and bonds, as prescribed by the British Treasury in accordance with powers conferred by the Finance Acts of 1917 and 1918, are accepted, under certain conditions, in payment of any death duty in connection with deaths which took place prior to 1st April, 1924. The total amounts of stock and

bonds tendered in Saorstát Éireann in pursuance of these powers are as follows :—

Year ended 31st March. 1924.	Total Death Duties satisfied by the accept- ance of War Stocks and Bonds. £54,919.
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4. Under Section 13 (6) of the Damage to Property (Compensation) Act, 1923, Securities issued under that Act are accepted under certain conditions in payment of death duties. Prior to termination of the year ended 31st March, 1924, no securities issued under the Act referred to had been accepted in payment of death duties.

ESTATE DUTY

TABLE 52.—Rates of Duty and Main Provisions Relative thereto.

Upon the principal value ascertained as provided by law of all property, real or personal, settled or not settled, passing by deaths occurring after 1st August, 1894, Estate Duty is leviable at the under-mentioned rates :—

Where the Net Principal Value of the Estate		Rate of Duty Per Cent. where the Death occurred :—				
Exceeds	And does not exceed	After 1st August, 1894, and before 19th April, 1907	After 18th April, 1907, and before 30th April, 1909	After 29th April, 1909, and before 16th August, 1914	After 15th August, 1914, and before 1st August, 1919	After 31st July, 1919
£	£					
100	500	1	1	1	1	1
500	1,000	2	2	2	2	2
1,000	5,000	3	3	3	3	3
5,000	10,000	3	3	4	4	4
10,000	15,000	4	4	5	5	5
15,000	20,000	4	4	5	5	6
20,000	25,000	4	4	6	6	7
25,000	30,000	4½	4½	6	6	8
30,000	40,000	4½	4½	6	6	9
40,000	50,000	4½	4½	7	7	10
50,000	60,000	5	5	7	7	11
60,000	70,000	5	5	7	8	12
70,000	75,000	5	5	8	8	13
75,000	80,000	5½	5½	8	8	13
80,000	90,000	5½	5½	8	9	13
90,000	100,000	5½	5½	8	9	14
100,000	110,000	6	6	9	10	14
110,000	130,000	6	6	9	10	15
130,000	150,000	6	6	9	10	16
150,000	175,000	6½	7	10	11	17
175,000	200,000	6½	7	10	11	18
200,000	225,000	6½	7	11	12	19
225,000	250,000	6½	7	11	12	20
250,000	300,000	7	8	11	13	21
300,000	350,000	7	8	11	14	22
350,000	400,000	7	8	11	15	23
400,000	450,000	7	8	12	16	24
450,000	500,000	7	8	12	16	25
500,000	600,000	7½	9	12	17	26
600,000	750,000	7½	9	13	18	27
750,000	800,000	7½	10	13	18	27
800,000	1,000,000	7½	10	14	19	28
1,000,000	1,250,000	8	10	15	20	30
1,250,000	1,500,000	8	10	15	20	32
1,500,000	2,000,000	8	10	15	20	35
2,000,000	2,500,000	8	10	15	20	40
2,500,000	3,000,000	8	10	15	20	40
3,000,000	—	8	10	15	20	40

LEGISLATION.

The Saorstát Éireann Finance Act, 1923, contains provisions to the effect that any Security which the Minister for Finance has power to issue for the purpose of raising any money or loan may be issued with a condition that neither the capital of nor interest on such security shall be liable to any taxation in Saorstát Éireann so long as such security is in the beneficial ownership of a person or persons not ordinarily resident in Saorstát Éireann.

The Act referred to also contains provisions to the effect that the enactments under which certain securities issued by the British Treasury should be accepted in payment of death duties shall not apply in the case of any claim for death duties arising in Saorstát Éireann on a death occurring on or after 1st April, 1924, and in the case of a death occurring prior to that date shall apply only to the surplus of such securities as shall remain after the application of as much of the holding as can be applied in discharge of death duties in Great Britain or Northern Ireland.

ESTATE DUTY.

Statistics of Capital Values.

The compilation of statistics of capital values extracted from the affidavits and other documents presented for the purposes of the Death Duties serves to throw light on the distribution of wealth in private hands. The capital paying Estate Duty each year constitutes a microcosm of the aggregate wealth in the hands of living individuals, subject to the qualification that only estates of deceased persons leaving net capital in excess of £100 come under notice for purposes of Estate Duty. There are naturally minor variations from year to year in the distribution, among its various subdivisions, of the aggregate capital paying duty, but subject thereto and to any abnormal changes arising from rapid movements in the rate of interest, the price level or other major factors, the statistics for any year furnish a fairly reliable picture of the broad relations existing between the various parts of the aggregate wealth in private hands, above the limit of £100 already mentioned.

The tables are so full of detail that attention may be called to some of the salient facts. The numbers of estates chargeable with duty in the years 1922-23 and 1923-24 were 5,688 and 6,045 respectively. An analysis of these numbers reveals the fact that, in 1922-23, 51 per cent. was attributable to small estates paying a fixed duty of 30s. and 50s., 24 per cent. related to estates with net capital value between £100 and £1,000, 18 per cent. to estates between £1,000 and £5,000 and 7 per cent. to estates over £5,000; and in 1923-24, 53 per cent. represented small estates paying 30s. and 50s., 23 per cent. represented estates between £100 and £1,000, 17 per cent. related to estates between £1,000 and £5,000, and 7 per cent. was attributable to estates over £5,000.

The total Estate Duty paid in 1922-23 was in round numbers £786,000 and in 1923-24 £823,000. These amounts were apportioned as follows :—

In the respective years 12 per cent. and 13 per cent. was in respect of estates not exceeding £5,000 in value, 7 per cent. and 8 per cent. related to estates between £5,000 and £10,000, the remaining 81 per cent. and 79 per cent. having reference to estates over £10,000.

The aggregate net capital value of all estates upon which duty was paid in 1922-23 and 1923-24 amounted to £11,585,476 and £13,044,240 respectively, of which 66 per cent. appertained to estates exceeding a net value of £5,000 and 34 per cent. to estates not exceeding that sum in each year.

In addition to these cases, certain estates came before the Department which were exempt from duty, either because the estate fell below the £100 limit of liability to the duty, or because it was insolvent. Details of these estates are set out on page 64.

The comparability of the statistics for 1922-23 with those for 1923-24 is affected by the establishment, as an independent taxing jurisdiction, of Saorstát Éireann from 1st April, 1923. In 1922-23 a single Estate Duty was in force for Saorstát Éireann and Great Britain, and statistics of the capital values of moveable property, wheresoever situated, were shown under the country in which the duty was paid; this country of payment in the case of free moveable property belonging to a person domiciled in some part of Saorstát Éireann and Great Britain was, in the vast majority of cases, the country of domicile of the deceased, or, in the case of settled moveable property, the subject of a trust of Saorstát Éireann and Great Britain, the country of the forum of administration of the particular trust. Statistics of the capital values of immoveable property situated in Saorstát Éireann and Great Britain, on the other hand, were shown under the country in which the property itself was situated. Moveable property situated in Saorstát Éireann, but forming part of an estate passing on the death either (I) of a person dying domiciled in Great Britain or (II) of a tenant for life under a British trust, was therefore normally included in the British statistics, and excluded from those of Saorstát Éireann; immoveable property in similar circumstances was, however, included in the Saorstát Éireann statistics. In the year 1923-24, moveable property within these conditions attracted a liability to two Estate Duties, the one in Saorstát Éireann and the other in Great Britain. The capital statistics for Saorstát Éireann are increased accordingly by the value of such moveable property.

The following alterations in comparability affect the tables showing a classification by reference to the net value of estates. In the first place, as mentioned above, moveable property situated in Saorstát Éireann, but passing on the death either (I) of a person dying domiciled in Great Britain or (II) of a tenant for life under a British trust is, where the death took place subsequent to 31st March, 1923, classified in the statistics for 1923-24 in the range of estates determined by the value of the

property situated in Saorstát Éireann, while in 1922-23 such property appeared in statistics relating to Great Britain, and did not appear in Saorstát Éireann statistics. Secondly, in 1922-23 for the purpose of ascertaining the rate of Estate Duty payable on an estate passing on the death either (I) of a person dying domiciled in Saorstát Éireann or (II) of a tenant for life under a Saorstát Éireann trust, the rate of duty was ascertained by the aggregation of any immoveable property devolving on the particular death which was situated in Great Britain, while in 1923-24, if the death took place subsequent to 31st March, 1923, such property is eliminated from aggregation. Thirdly, in the statistics for 1923-24 the real estate situated in Saorstát Éireann of a person dying domiciled in Great Britain after 31st March, 1923, is subject to the rate of Estate Duty ascertained by the aggregation only of other property passing on that death chargeable with Estate Duty in Saorstát Éireann, while in 1922-23 such property is included under the rate determined by reference to the total value of the aggregable property chargeable with Estate Duty in the entire of the then United Kingdom. A further alteration in comparability relates to the receipt of duty, which is affected, not only by the changes described above, but also by the relief allowed in respect of double death duty taxation under the arrangements referred to at page 48.

TABLE 53.—Gross and Net Capital.

Estates or Portions of Estates liable to Duty and Paying Duty

Year		Gross Capital	Deductions	Net Capital
1922-23	...	13,296,036	1,710,560	11,585,476
1923-24	...	14,992,137	1,947,897	13,044,240

TABLE 54.—Numbers of Estates liable to Estate Duty.

Class		1922-23	1923-24
Small Estates :—			
Not exceeding £300 gross value ...		1,956	2,240
Exceeding £300, but not exceeding £500 gross value ...		959	961
Net			
Exceeding	Not exceeding		
£	£		
100	1,000	1,379	1,415
1,000	5,000 ...	996	1,037
5,000	10,000 ...	186	192
10,000	15,000 ...	83	87
15,000	20,000 ...	45	33
20,000	25,000 ...	22	20
25,000	30,000 ...	16	7
30,000	40,000 ...	18	17
40,000	50,000 ...	8	12
50,000	60,000 ...	4	5
60,000	80,000 ...	7	8
80,000	100,000 ...	4	9
100,000	150,000 ...	2	2
150,000	200,000 ...	2	—
200,000	250,000 ...	—	—
250,000	300,000 ...	1	—
300,000	400,000 ...	—	—
400,000	500,000 ...	—	—
500,000	600,000 ...	—	—
600,000	800,000 ...	—	—
800,000	1,000,000 ...	—	—
1,000,000	1,500,000 ...	—	—
1,500,000	2,000,000 ...	—	—
2,000,000	3,000,000 ...	—	—
3,000,000	— ...	—	—
Total ...		5,688	6,045

1938/9

2,408

1,266

1,866

1467

276

85

7462

TABLE 55.—Net Capital Values.

NOTE.—In this Table Leaseholds are classed with Realty.

Class	Personalty		Realty		Totals and Percentages					
	1922-23	1923-24	1922-23	1923-24	1922-23		1923-24			
	£	£	£	£	£		£			
Small Estates :—										
Not exceeding £300 gross value	...	...	238,148	260,138	119,706	147,871	357,854	3.09	408,009	3.13
Exceeding £300, but not exceeding £500 gross value	...	...	239,486	229,191	123,915	134,333	363,401	3.14	363,524	2.79
Net										
Exceeding £	But not exceeding £									
100	1,000	...	544,506	523,523	391,067	424,073	935,573	8.08	947,596	7.26
1,000	5,000	...	1,540,449	1,753,105	782,182	1,000,032	2,322,631	20.05	2,753,137	21.11
5,000	10,000	...	1,098,440	1,228,439	354,329	439,146	1,452,769	12.54	1,667,585	12.78
10,000	15,000	...	716,396	708,878	272,274	273,176	988,670	8.53	982,054	7.53
15,000	20,000	...	619,945	625,240	207,673	198,272	827,618	7.14	823,512	6.31
20,000	25,000	...	427,889	490,805	83,134	134,950	511,023	4.41	625,755	4.80
25,000	30,000	...	379,838	237,549	122,964	238,906	502,802	4.34	476,455	3.65
30,000	40,000	...	683,593	510,632	157,740	110,272	841,333	7.26	620,904	4.76
40,000	50,000	...	321,230	450,433	178,866	147,819	500,096	4.32	598,252	4.59
50,000	60,000	...	252,885	251,337	47,199	44,674	300,084	2.59	296,011	2.27
60,000	80,000	...	228,176	551,599	17,276	153,302	245,452	2.12	704,901	5.40
80,000	100,000	...	142,353	809,488	26,413	110,448	168,766	1.46	919,936	7.05
100,000	150,000	...	139,803	354,358	92,665	51,074	232,468	2.01	405,432	3.11
150,000	200,000	...	399,437	— 3,185	47,407	53,462	446,844	3.86	50,277	0.39
200,000	250,000	...	—	273	38,116	3,503	38,116	0.33	3,776	0.03
250,000	300,000	...	233,263	— 35,068	61,435	— 823	294,698	2.54	— 35,891	— 0.28
300,000	400,000	...	2,875	22,947	5,453	8,168	8,328	0.07	31,115	0.24
400,000	500,000	...	—	—	28,413	175,800	28,413	0.24	175,800	1.35
500,000	600,000	...	—	—	178,297	10,836	178,297	1.54	10,836	0.08
600,000	800,000	...	—	32,520	—	—	—	—	32,520	0.25
800,000	1,000,000	...	— 150,030	—	190,270	182,744	40,240	0.34	182,744	1.40
1,000,000	1,500,000	...	—	—	—	—	—	—	—	—
1,500,000	2,000,000	...	—	—	—	—	—	—	—	—
2,000,000	3,000,000	...	—	—	—	—	—	—	—	—
3,000,000	—	...	—	—	—	—	—	—	—	—
TOTAL	...		8,058,682	9,002,202	3,526,794	4,042,038	11,585,476	100.00	13,044,240	100.00

TABLE 56.—Distribution of the Net Receipt.

Class of Estate		Rate of Duty	1922-23	1923-24
£ gross	£ gross	Each Estate	£	£
Not exceeding 300	...	30s.	3,088	3,502
Exceeding 300 and not exceeding 500	...	50s.	2,458	2,410
Exceeding £ net	Not exceeding £ net	Per cent.		
100	1,000	1	1,834	2,056
1,000	5,000	2	15,609	15,295
5,000	10,000	3	70,479	81,472
10,000	15,000	3	—	—
15,000	20,000	4	58,774	64,729
20,000	25,000	4	261	—
25,000	30,000	5	50,571	46,167
30,000	40,000	4 or 5	1,180	362
40,000	50,000	6	49,185	44,973
50,000	60,000	4 or 6	188	523
60,000	80,000	7	36,189	39,448
80,000	100,000	4½ or 6	913	6,390
100,000	150,000	8	40,534	28,453
150,000	200,000	4½ or 6	3,892	302
200,000	250,000	9	69,580	53,229
250,000	300,000	4½ or 7	899	2,151
300,000	400,000	10	50,162	48,625
400,000	500,000	5 or 7	2,243	—
500,000	600,000	11	30,534	33,901
600,000	800,000	5, 5½, 7 or 8	824	—
800,000	1,000,000	12	6,196	25,339
1,000,000	1,500,000	13	24,109	52,896
1,500,000	2,000,000	5½, 8 or 9	887	618
2,000,000	3,000,000	13	7,812	40,504
3,000,000	—	14	14,198	67,810
Settlement Estate Duty	...	6, 9 or 10	1,107	— 677
TOTAL	...	14	—	13,848
		15	13,216	29,079
		16	21,361	20,986
		6½, 7, 10 or 11	778	— 245
		17	64,857	615
		18	11,708	9,266
		6½, 7, 11 or 12	5,456	455
		19	—	—
		20	384	61
		7, 8, 11 or 13	9,208	— 6,648
		21	49,065	5,531
		7, 8, 11, 14 or 15	575	5,324
		22	—	—
		23	536	521
		7, 8, 12 or 16	4,967	4,726
		24	—	—
		25	—	39,246
		7½, 9, 12 or 17	—	—
		26	48,656	3,113
		7½, 9, 10, 13 or 18	—	6,092
		27	—	—
		7½, 10, 14 or 19	10,355	26,509
		28	—	89
		8, 10, & 11 15 or 20	—	—
		30	—	—
		32	—	—
		8, 10 & 12, 15 or 20	—	—
		35	—	—
		8, 10 & 13, 10 & 14 } 15 or 20 } 40 }	—	—
		8, 10 & 15, 15 or 20	—	—
		40	—	—
		1 and 2	1,027	3,543
		—	785,855	822,589

TABLE 57.—Analysis of the Gross Capital Values of Personalty.

(Leaseholds for years and Yearly Tenants' Interests or Rights, though subject to Duty as Personalty, are not included in this Table. They have been treated as Realty and will be found in Table No. 58).

	1922-23	1923-24
	£	£
1. Government and Municipal Securities :		
(a) Saorstát Government Stocks	—	5,549
(b) Saorstát Municipal Securities	—	54,961
(c) British Government Securities :		
{ Irish Land Stocks	100,253	103,084
{ Other	1,473,749	1,452,384
(d) British and Northern Irish Municipal Securities	33,887*	53,050
(e) Dominion Securities, Government and Municipal	189,057	266,727
(f) Foreign Securities, Government and Municipal	69,307	59,212
2. Proprietary Shares or Debentures in Joint Stock, &c., Companies :		
(a) Saorstát Companies	—	1,452,986
(b) British and Northern Irish Companies	2,695,820*	1,781,963
(c) Dominion Companies	339,310	326,735
(d) Foreign Companies	226,562	194,790
3. Money out on Mortgage of Real Estate in		
(a) Saorstát	—	129,588
(b) Great Britain and Northern Ireland	134,773*	8,345
(c) Dominions	8,780	4,524
(d) Foreign Countries	—	282
4. Money on Bonds, Bills, Notes and other Securities	92,409	104,078
5. Other Debts due to deceased, including unpaid purchase money of Real and Leasehold Estate contracted in lifetime of deceased to be sold	497,391	410,535
6. Household Goods, Pictures, China, Linen, Apparel, &c.	299,444	317,135
7. Policies of Insurance on the life of the deceased or of any other person, and bonuses thereon	477,412	473,424
8. Cash :		
(a) In the House	57,062	38,461
(b) At the Bank	1,765,458	1,723,505

* Includes Saorstát figures which were not separately classified for year 1922-23.

TABLE 57.—Analysis of the Gross Capital Values of Personality—*contd.*

	1922-23	1923-24
9. Trade, Business, and Professional Assets :		
(a) Plant, Machinery and Fixed Assets ...	—	782
(b) Patent Rights ...	—	—
(c) Copyrights ...	—	—
(d) Book Debts ...	202,638	157,390
(e) Farming Stock ...	476,341	536,306
(f) Stock other than Farming ...	74,191	151,498
(g) Goodwill including Trade Marks ...	22,199	26,743
10. Ships or Shares of Ships ...	550	624
11. Expectant Interests (under Will or Settlement) ...	4,522	49,872
12. Share of deceased in personal estate of a partnership so far as not apportionable among other items ...	22,393	190,999
13. Proceeds of Sale of Settled Realty, &c., except so far as distributed among other items ...	—	10,288
14. Income due, <i>i.e.</i> , Rents, Profits, Dividends and Interest to date of death ...	61,991	72,566
15. Not Classified ...	— 180,977	25,761
Total Gross Capital Value ...	9,144,522	10,184,147
DEDUCTIONS.		
Bequests for National Purposes ...	—	—
Objects of National, &c., Interest settled to be enjoyed in kind ...	—	—
Debts owing to Persons resident in United Kingdom ...	1,003,416*	—
Debts owing to Persons resident in Saorstát Eireann ...	—	991,290
Funeral Expenses ...	82,315	78,470
Other Deductions ...	109	112,185
Total Deductions ...	1,085,840	1,181,945
Total Net Capital Value ...	8,058,682	9,002,202

* Includes Saorstát figures which were not separately classified for year 1922-23.

TABLE 58.—Analysis of Realty,

(Figures for 1922-23)

The Gross Annual Value shown is, in general, the gross amount of the Income Tax Assessment perty to the poor rate, if it is not let.

The deductions from the Gross Annual Value represent the annual charges attaching to the in arriving at the amount of annual value, and expenses necessary to maintain the property,

The Gross Capital Value is the estimated price which the property would fetch if sold in cultural property in estates not exceeding £1,000 net capital value.

The Deductions from the Gross Capital Value represent the incumbrances, &c., which Section 7 (1).

		Annual Value where shown			Capital		
		Gross	Deductions	Net	Gross where Annual Value shown	Gross where Annual Value not shown	Total Gross
		£	£	£	£	£	£
1.	Freehold	29,241	1,208	28,033	645,178	412,097	1,057,275
2.	Land { Other { Fee Farm ...	21,313	795	20,518	489,683	583,409	1,073,092
		7,111	1,536	5,575	139,014	41,692	180,706
		7,946	1,886	6,060	143,565	167,746	311,311
3.	Tenures { Purchased under Land Purchase Acts and Leasehold	49,131	—	49,131	1,267,254	354,997	1,622,251
		60,346	26	60,320	1,578,711	256,856	1,835,567
4.	House Property and Business Premises { Freehold ...	7,836	1,694	6,142	106,465	92,116	198,581
		11,804	1,772	10,032	164,107	168,814	332,921
5.	Other { Fee Farm	4,371	993	3,378	70,293	137,242	207,535
6.	Tenures { Leasehold	6,394	2,175	4,219	85,554	50,561	136,115
		37,577	12,276	25,301	502,837	166,459	669,296
		47,962	16,573	31,389	611,812	246,487	858,299
7.	Yearly Tenants' Interests or Rights	15,551	9,942	5,609	132,217	22,366	154,583
		15,549	10,430	5,119	130,724	17,792	148,516
8.	Mines, Minerals and Quarries	—	—	—	—	—	—
9.	Timber	—	—	—	—	—	—
10.	Tithe Rent Charges	86	—	86	1,586	140	1,726
11.	Other Rents (Fee Farm, Ground Rents and Rent Charges)	771	79	692	10,350	2,384	12,734
		1,485	5	1,480	27,236	3,216	30,452
12.	Sporting Rights	—	—	—	—	20,316	20,316
		10	—	10	120	11	131
13.	Manorial Rights	—	—	—	—	—	—
14.	Cessers of Annuities	1,256	—	1,256	19,232	4,528	23,810
		3,680	—	3,680	61,660	9,998	71,658
15.	Partnership Property, so far as not apportionable among other items	—	—	—	—	—	—
16.	Expectant Interests	—	—	—	—	—	—
17.	Real Estate not classified	—	—	—	—	4,427	4,427
		—	—	—	—	8,202	8,202
TOTALS		152,845 176,575	27,728 33,662	125,117 142,913	2,892,890 3,294,758	1,258,624 1,513,232	4,151,514 4,807,990

NOTE.—Leaseholds for Years, Yearly Tenants' Interests or Rights and Real Estate directed by

1922-23 and 1923-24.

are shown in italics).

(Schedule A), or the rental value of the property, if let, or the gross estimated rental of the property, *e.g.*, ground rents, quit rents, tithes and tithe rent charges if not already deducted *e.g.*, fire insurance, repairs, &c. the open market. There are, however, special provisions relating to certain classes of agricultural property, and certain other classes of property, which are not included in the above. There are also certain other classes of property which are not included in the above, and which are not included in the above, and which are not included in the above. There are, however, special provisions relating to certain classes of agricultural property, and certain other classes of property, which are not included in the above.

are permissible deductions under the provisions of the Death Duty Acts (Finance Act, 1894,

Value	Deductions			Net	Average number of years' purchase Gross Capital Value		Average percentage of deductions		Number of Cases of each Description of Property
	Mortgages	Rent Charges	Other		Total	On Gross Annual Value	On Net Annual Value	From Gross Annual Value	
£	£	£	£	£					
48,689	—	5,958	54,647	1,002,628	22.1	23.0	4.13	5.17	375
83,430	2,569	10,165	96,164	976,928	23.0	23.9	3.73	8.96	391
31,846	—	32	31,878	148,828	19.5	24.9	21.60	17.64	72
11,730	12,694	—462	23,962	287,349	18.1	23.7	23.74	7.70	111
458,642	—	23,250	481,892	1,140,359	25.8	25.8	—	29.71	1,726
573,504	—	26,603	600,107	1,235,460	26.2	26.2	0.04	32.69	2,036
15,915	—	432	16,347	182,234	13.6	17.3	21.62	8.23	135
12,325	-706	1,580	13,199	319,722	13.9	16.4	15.01	3.96	189
7,955	—	569	8,524	199,011	16.1	20.8	22.72	4.11	79
1,831	16	1,426	3,273	132,842	13.4	20.3	34.02	2.40	110
11,344	—	12	11,356	657,940	13.4	19.9	32.67	1.70	673
13,738	—	477	14,215	844,084	12.8	19.5	34.55	1.66	729
19,838	—	—	19,838	134,745	8.5	23.6	63.93	12.83	709
14,220	—	—	14,220	134,296	8.4	25.5	67.08	9.57	807
—	—	—	—	—	—	—	—	—	—
—	—	—	—	1,726	18.4	18.4	—	—	1
238	—	—	238	12,496	13.4	15.0	10.25	1.87	7
812	—	—	812	29,640	18.3	18.3	0.34	2.67	17
—	—	—	—	20,316	—	—	—	—	1
—	—	—	—	131	12.0	12.0	—	—	1
—	—	—	—	—	—	—	—	—	—
—	—	—	—	23,810	15.4	15.4	—	—	17
—	—	—	—	71,658	16.8	16.8	—	—	32
—	—	—	—	—	—	—	—	—	—
—	—	—	—	4,427	—	—	—	—	—
—	—	—	—	8,202	—	—	—	—	—
594,467	—	30,253	624,720	3,526,794	—	—	—	—	—
711,590	14,573	39,789	765,952	4,042,038	—	—	—	—	—

Settlement to be sold, but not sold, though subject to duty as Personalty, are here analysed as Realty

TABLE 59.—Classification of all

(Figures for 1922-23)

Class	Government and Municipal Securities	Stocks, Shares, &c. of Joint Stock, &c., Companies	Cash	Money lent on Mortgages, Bonds, Bills, &c.	Trade Assets	Policies of In- surance	House- hold Goods, China, &c.	
	Table 57 item 1	Table 57 item 2	Table 57 item 8	Table 57 items 3, 4 & 5	Table 57 items 9, 10 & 12	Table 57 item 7	Table 57 item 6	
	£	£	£	£	£	£	£	
Small Estates not ex- ceeding £300 gross value	14,584 10,580	11,979 16,175	106,524 105,749	15,823 18,430	51,831 59,900	16,020 14,723	19,644 20,488	
Small Estates exceeding £300, but not exceed- ing £500 gross value	25,820 12,868	20,390 23,372	105,498 91,823	15,977 11,174	40,160 47,151	13,522 13,438	17,775 14,168	
Not Exceeding £ Net 100	£ Net 1,000	76,354 71,021	122,323 111,506	250,216 233,221	57,327 71,849	148,296 177,645	69,739 63,550	50,649 42,184
1,000	5,000	290,432 325,888	567,081 565,677	529,684 583,279	186,369 181,333	220,680 230,996	147,185 118,952	72,612 80,804
5,000	10,000	282,822 247,152	440,393 486,860	199,298 231,727	109,958 79,694	85,313 116,947	46,889 69,593	32,826 34,701
10,000	15,000	141,287 224,420	409,826 384,616	125,941 125,788	51,520 56,616	50,370 75,975	20,247 35,941	20,202 28,358
15,000	20,000	167,398 97,786	259,257 297,129	86,956 68,646	34,256 37,337	35,396 32,614	26,687 17,286	16,103 9,222
20,000	25,000	97,301 141,165	203,701 174,529	69,436 55,071	52,987 47,807	10,645 58,326	38,484 23,417	7,732 16,394
25,000	30,000	108,708 70,508	146,971 148,711	88,151 — 346	11,328 3,090	16,400 3,429	10,704 8,720	3,386 — 802
30,000	40,000	177,210 121,455	392,295 216,139	32,291 66,106	88,645 27,795	25,239 59,685	41,472 37,653	16,615 11,927
40,000	50,000	124,960 61,749	200,081 305,752	20,037 73,467	44,059 61,420	16,046 18,085	18,755 2,958	11,239 9,481
50,000	60,000	60,021 72,502	127,637 127,367	11,520 1,697	1,403 4,142	13,476 — 3,671	8,793 — 6,166	2,900 5,941
60,000	80,000	76,508 118,493	137,503 281,301	9,463 46,478	30,235 7,767	— 151 26,868	189 21,505	6,614 12,990
80,000	100,000	15,942 145,161	65,122 528,611	12,047 30,853	6,375 31,756	— 47,761	9,028 23,552	9,228 28,278
100,000	150,000	16,605 113,321	30,715 49,540	42,429 48,407	13,333 1,125	66,057 112,631	— 27,674	3,517 2,748
150,000	200,000	58,330 49,914	44,756 27,039	81,139 —	11,701 8,845	2,207 —	5,000 —	2,497 —
200,000	250,000	— —	— —	— —	— —	— —	— —	— —
250,000	300,000	123,256 23,359	35,758 —	51,890 —	2,057 —	16,347 —	4,698 628	5,905 253
300,000	400,000	8,715 87,625	45,904 12,150	— —	— 7,172	— —	— —	— —
400,000	500,000	— —	— —	— —	— —	— —	— —	— —
500,000	600,000	— —	— —	— —	— —	— —	— —	— —
600,000	800,000	— —	— —	— —	— —	— —	— —	— —
800,000	1,000,000	— —	— —	— —	— —	— —	— —	— —
1,000,000	1,500,000	— —	— —	— —	— —	— —	— —	— —
1,500,000	2,000,000	— —	— —	— —	— —	— —	— —	— —
2,000,000	3,000,000	— —	— —	— —	— —	— —	— —	— —
3,000,000	—	— —	— —	— —	— —	— —	— —	— —
Total		1,866,253 1,994,967	3,261,692 3,756,474	1,822,520 1,761,966	733,353 657,352	798,312 1,064,342	477,412 473,424	299,444 317,135
Per Cent.		14.04 13.31	24.53 25.06	13.71 11.75	5.52 4.38	6.01 7.10	3.69 3.15	2.25 2.11

Property, 1922-23 and 1923-24.

are shown in italics).

Land	House Property and Business Premises	Ground Rents, &c.	Mines, Minerals and Quarries	Other Property		Total Gross Capital Values	Total Deductions	Total Net Capital Values
				Personalty	Realty			
Table 58 items 1, 2, 3 & 7	Table 58 items 4, 5 & 6	Table 58 items 10 & 11	Table 58 item 8	Table 58 items 11, 13, 14 & 15	9, 12, 13, 14, 15, 16, & 17			
£	£	£	£	£	£	£	£	£
189,025	12,729	—	—	1,743	—	439,902	82,048	357,854
232,175	15,167	—	—	14,093	—	507,480	99,471	408,009
174,341	24,320	—	—	344	—	438,147	74,746	363,401
187,836	26,332	—	—	15,197	—	443,359	79,835	363,524
483,292	135,439	1,260	—	24,873	4,221	1,423,989	488,416	935,573
503,497	149,113	618	—	11,646	7,466	1,443,316	495,720	947,596
579,983	295,861	1,742	—	- 129,107	22,848	2,785,370	462,739	2,322,631
785,010	403,341	2,042	—	- 1,763	22,375	3,297,934	544,797	2,753,137
233,073	156,291	2,073	—	34,622	1,146	1,624,704	171,935	1,452,769
243,415	207,455	13,622	—	115,421	4,027	1,850,614	183,029	1,667,585
160,426	137,818	—	—	- 27,785	—	1,089,852	101,182	988,670
140,621	134,862	3,424	—	- 118,417	9,721	1,101,925	119,871	982,054
157,418	50,255	—	—	15,383	—	849,109	21,491	827,618
83,396	91,473	2,120	—	113,258	27,289	877,556	54,044	823,512
54,394	28,740	—	—	2,927	—	566,347	55,324	511,023
105,757	24,623	3,228	—	15,824	3,844	669,985	44,230	625,755
101,857	30,127	—	—	19,916	20,338	557,886	55,084	502,802
217,660	41,107	786	—	11,551	131	504,545	28,090	476,455
114,173	43,653	—	—	- 27,379	—	904,214	62,881	841,333
66,199	45,143	—	—	7,593	2,176	661,871	40,967	620,904
103,785	75,081	—	—	- 89,419	—	533,624	33,528	500,096
110,987	33,161	1,146	—	12,302	2,775	693,283	95,031	598,252
46,684	3,715	—	—	39,216	—	315,365	15,281	300,084
40,417	4,257	—	—	48,603	—	295,089	- 922	296,011
9,998	7,486	—	—	- 21,984	—	255,861	10,409	245,452
94,743	82,293	—	—	73,928	187	766,533	61,652	704,901
30,715	698	—	—	35,242	—	184,397	15,631	168,766
62,429	48,298	—	—	15,617	—	962,316	42,380	919,936
46,230	38,776	7,659	—	- 2,338	—	262,983	30,515	232,468
45,945	3,812	2,662	—	22,915	—	430,780	25,348	405,432
47,572	—	—	—	198,784	—	451,986	5,142	446,844
70,207	12,544	—	—	- 88,983	—	79,566	29,289	50,277
38,116	—	—	—	—	—	38,116	—	38,116
3,503	—	—	—	273	—	3,776	—	3,776
27,012	34,423	—	—	3,272	—	304,618	9,920	294,698
—	- 823	—	—	- 59,091	—	- 35,674	217	- 35,891
5,453	—	—	—	- 51,744	—	8,328	—	8,328
8,168	—	—	—	- 84,000	—	31,115	—	31,115
28,413	—	—	—	—	—	28,413	—	28,413
171,894	5,177	2,530	—	—	—	179,601	3,801	175,800
192,585	—	—	—	—	—	192,585	14,288	178,297
11,883	—	—	—	—	—	11,883	1,047	10,836
—	—	—	—	32,520	—	32,520	—	32,520
190,270	—	—	—	- 150,030	—	40,240	—	40,240
182,744	—	—	—	—	—	182,744	—	182,744
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
3,014,815	1,075,412	12,734	—	- 114,464	48,553	13,296,036	1,710,560	11,585,476
3,368,486	1,327,335	32,178	—	158,487	79,991	14,992,137	1,947,897	13,044,240
22.67	8.08	.09	—	-.86	.37	100.00	12.87	87.13
22.47	8.85	.22	—	1.06	.54	100.00	12.99	87.01

TABLE 60.—Analysis of Gross and Net Capital according to Title and Mode of Disposition, &c.

		Personalty		Realty		Total		
		1922-23	1923-24	1922-23	1923-24	1922-23	1923-24	
		£	£	£	£	£	£	
(1) Property of which the Deceased was absolute owner, and which passed under his will or Intestacy.	Situating in Saorstát Eireann (Free Property)	Gross	6,711,865				9,515,987	
		Net	5,613,021				7,770,784	
	Situating in Great Britain	Gross	8,758,869	2,545,263	2,661,792	2,804,122	Gross 11,420,661	2,545,263
		Net	7,641,956	2,454,049	2,133,945	2,157,763	Net 9,775,901	2,454,049
	Situating in Northern Ireland	Gross		68,921				68,921
		Net		65,010				65,010
	Situating in British Dominions	Gross	107,987	28,834			107,987	28,834
		Net	107,897	28,834			107,897	28,834
	Situating in Foreign Countries	Gross	20,518	57,719			20,518	57,719
		Net	20,518	57,661			20,518	57,661
Total		Gross 8,887,374	9,412,602	2,661,792	2,804,122	11,549,166	12,216,724	
		Net 7,770,371	8,218,575	2,133,945	2,157,763	9,904,316	10,376,338	
(2) Settled Property	Situating in Great Britain	Gross	—	264,095	—	—	—	264,095
		Net	—	261,530	—	—	—	261,530
	Situating in Northern Ireland	Gross	—	6,798	—	—	—	6,798
		Net	—	6,798	—	—	—	6,798
	Situating in British Dominions	Gross	—	—	—	—	—	—
		Net	—	—	—	—	—	—
	Situating in Foreign Countries	Gross	—	601	—	—	—	601
		Net	—	601	—	—	—	601
	Real Estate directed by settlement to be sold	Gross	—	—	—	—	—	—
		Net	—	—	—	—	—	—
	Real Estate directed by settlement to be sold (Sold)	Gross	—	—	—	—	—	—
		Net	—	—	—	—	—	—
	Real Estate directed by settlement to be sold (Unsold)	Gross	—	2,005	—	—	—	2,005
		Net	—	2,005	—	—	—	2,005
	Leasehold for years in England and Ireland	Gross	74,953	55,442	—	—	74,953	55,442
Net		74,953	53,013	—	—	74,953	53,013	
Other Settled Property	Gross	720,065	638,028	905,278	1,674,436	1,625,343	2,312,464	
	Net	720,065	626,391	839,587	1,584,197	1,559,652	2,210,588	
Total		Gross 795,018	966,969	905,278	1,674,436	1,700,296	2,641,405	
		Net 795,018	950,338	839,587	1,584,197	1,634,605	2,534,535	

(3) Gifts, &c.	Donationes Mortis Causa ...	Gross	1,020	7,351	—	—	1,020	7,351
		Net	1,020	7,351	—	—	1,020	7,351
	Inter Vivos Gifts ...	Gross	15,200	54,297	—	—	15,200	54,297
		Net	15,181	54,297	—	—	15,181	54,297
	Policies effected by the Deceased on his life and kept up for the benefit of a donee	Gross	5,389	825	—	—	5,389	825
		Net	5,389	825	—	—	5,389	825
	Capital value of Annuities and other interests purchased or provided by the Deceased, so that a benefit arose on his death	Gross	—	6,894	—	—	—	6,894
		Net	—	6,894	—	—	—	6,894
	Total	Gross	21,609	69,367	—	—	21,609	69,367
		Net	21,590	69,367	—	—	21,590	69,367
(4) Joint Property	Property vested by the Deceased in himself and some other person jointly so that the beneficial interest passed on his death to such other person	Gross	15,707	48,725	—	1,194	15,707	49,919
		Net	15,707	48,725	—	553	15,707	49,278
(5) Property of which the Deceased was competent to dispose, but of which he did not dispose ...	Gross	—	—	—	—	—	—	
(6) Moneys which the Deceased had a general power to charge on Real Estate	Gross	—	—	—	—	—	—	
	Net	—	—	—	—	—	—	
(7) Interests in Expectancy the Duty on which has been commuted (Sec. 12, Finance Act, 1894) ...	Gross	1,294	14,322	—	—	1,294	14,322	
	Net	1,294	14,322	—	—	1,294	14,322	
(8) Property not distinguished under any of the foregoing heads ...	Gross	7,964	400	—	—	7,964	400	
	Net	7,964	400	—	—	7,964	400	
Total Capital	Gross	9,728,966	10,512,385	3,567,070	4,479,752	13,296,036	14,992,137	
	Net	8,611,944	9,301,727	2,973,532	3,742,513	11,585,476	13,044,240	

NOTE.—Leaseholds for years, Yearly Tenants' Interests or Rights and Real Estate directed by Settlement to be sold, but not sold, are subject to Duty as personalty, and are here classed as such.

TABLE 61.—Numbers and Capital Values of Estates not liable to Estate Duty.

It should be borne in mind that in the great majority of exempt cases no probate is applied for and hence no documents are presented to the Department. It follows that information as to the capital in such estates is not obtainable.

A. Insolvent Estates.

B. Estates not exceeding £100 net value.

	Year (ended 31st March)	Number of Estates as represented by the Number of Affidavits for Probate or Administration		Gross Capital	Debts	Net Deficiency
A. Insolvent Estates	1922-23	134	Personalty	£ 111,083	£ 228,344	£ 117,261
				Realty	74,093	59,486	- 14,607
			Total	185,176	287,830	102,654
A. Insolvent Estates	1923-24	151	Personalty	135,656	288,358	152,702
				Realty	77,037	43,149	- 33,888
			Total	212,693	331,507	118,814
B. Estates not ex- ceeding £100 net value	1922-23	1,761	Personalty	75,502	15,628	Net Capital 59,874
				Realty	62,987	29,565	33,422
			Total	138,489	45,193	93,296
B. Estates not ex- ceeding £100 net value	1923-24	1,927	Personalty	97,186	43,223	Net Capital 53,963
				Realty	77,094	32,396	44,698
			Total	174,280	75,619	98,661

PROBATE DUTY AND ACCOUNT DUTY.

Rates of Duty.

On affidavit of value for Probate or Letters of Administration, and on Accounts delivered of personal and moveable property as described in Sect. 38 of the Customs and Inland Revenue Act, 1881 :—

Where the estate and effects—

Exceed the value of £100, but do not exceed £500	£1 for each £50 and fraction of £50.
Exceed the value of £500, but do not exceed £1,000	£1 5s. for each £50 and fraction of £50
Exceed the value of £1,000	£3 for each £100 and fraction of £100.

The Legacy and Succession Duties at £1 per cent. are not payable on assets covered by the stamp duties paid at the foregoing rates. When the gross value of an estate does not exceed £300, a fixed stamp duty of 30s. is payable on the Affidavit, which also satisfies any claim to Legacy or Succession Duty in respect of the estate or effects to which such Affidavit relates.

It should be noted that these duties are applicable only to property passing by deaths occurring prior to 2nd August, 1894, the Estate Duty imposed by the Finance Act, 1894, and amending Acts, being payable in respect of property passing by deaths occurring on or after that date.

TABLE 62.—Net Receipt.

Year (ended 31st March)	Probate Duty	Account Duty	Total
1.	2.	3.	4.
1923-24	£ 258	£ 38	£ 296

TEMPORARY ESTATE DUTY.

Customs and Inland Revenue Act, 1889.

(In addition to PROBATE AND LEGACY OR SUCCESSION DUTIES.)

Rate of Duty

On personal Property, exceeding the value of }
 £10,000 passing by Will or Intestacy, or } £1 for every £100
 included in an "Account" } or fraction thereof
 On successions exceeding the value of £10,000 }

This Duty is applicable only to property passing by deaths occurring prior to 2nd August, 1894.

TABLE 63.—Net Receipt.

Year (ended 31st March)	Amount
1923-24	{ On Personalty ... £7
	{ On Realty ... —
	{ Total ... 7

LEGACY DUTY AND SUCCESSION DUTY.

Legacy Duty and Succession Duty together form the second of the two classes of Death Duties above referred to as being chargeable in connection with deaths occurring at the present time. As already indicated, each of them is in the nature rather of an acquisition Duty on a beneficiary than (as in the case of the Estate Duty) of a Transfer Duty on property.

The current scale of rates of Legacy Duty and Succession Duty is as follows :—

Relationship of the Beneficiary (or the person of nearer consanguinity whom he or she has married) to the Author of the Bounty	Rate of Duty per cent.
Husband or wife, child or lineal descendant of child, father or mother or any lineal ancestor	1
Brother or sister, lineal descendant of brother or sister	5
Any other person, including any related only by natural ties	10
	In certain cases supplementary rates to a maximum of 1½ per cent. are chargeable

TABLE 64.—Net Receipt.

Year (ended 31st March)		Amount
1923-24	Legacy Duty ...	£ 175,094
1923-24	Succession Duty ...	51,647

LEGACY DUTY.

TABLE 65.—Distribution of Capital and corresponding Net Receipt.

		1922-23		1923-24	
In respect of a Legacy to	Rates of Duty	Capital	Duty	Capital	Duty
	Per cent.	£	£	£	£
The husband or wife of the deceased ...	1	364,585	3,660	564,098	5,729
A child, or a descendant of a child, of the deceased, or father or mother or any lineal ancestor of the deceased	1*	34,423	343	1,720	20
	1	745,633	7,637	964,346	10,028
A brother or sister of the deceased, or any descendant of a brother or sister ...	3*	12,569	400	49,487	1,553
	5	1,716,102	86,818	2,113,843	107,699
An uncle or aunt of the deceased, or any descendant of an uncle or aunt ...	5*	8,521	432	4,457	234
	10	84,263	8,454	191,018	19,281
A great uncle or aunt of the deceased, or any descendant of a great uncle or aunt ...	6*	—	—	—	—
	10	54,338	5,469	5,788	592
Any other person ...	10	258,018	25,858	298,118	29,958
Total ...	—	3,278,452	139,071	4,192,875	175,094

* Where the Testator or Intestate died before 30th April, 1909.

SUCCESSION DUTY.

TABLE 66. — Distribution of Capital and corresponding Net Receipt.

In respect of a Succession	Rates of Duty per cent.				1922-23		1923-24	
	Im- posed by 16 & 17 Vict., c. 51	Im- posed by 10 Edw. 7, c. 8	(Addi- tional) Im- posed by 51 & 52 Vict., c. 8	Total	Capital	Duty	Capital	Duty
	£	£	£ s.	£ s.	£	£	£	£
By the husband or wife of the predecessor ...	—	1	—	1 0	117,734	1,186	175,765	1,837
By a child or a descendant of a child, of the predecessor, or father or mother, or any lineal ancestor of the predecessor ...	—	1	0 10	1 10	—	—	256	3
By a brother or sister of the predecessor, or any descendant of a brother or sister ...	1	—	—	1 0	9,095	97	—	—
	1	—	0 10	1 10	367	11	12,103	199
By an uncle or aunt of the predecessor, or any descendant of an uncle or aunt ...	—	1	—	1 0	332,638	3,511	528,657	5,625
	—	1	0 10	1 10	16,252	265	138,672	2,118
By a great uncle or aunt of the predecessor, or any descendant of a great uncle or aunt ...	3	—	—	3 0	96,373	3,023	79,426	2,539
	3	—	1 10	4 10	560	37	88,337	6,004
By any other person ...	—	5	—	5 0	349,186	18,251	463,739	24,326
	—	5	1 10	6 10	308	22	2,533	165
Total ...	5	—	—	5 0	—	—	11,077	589
	5	—	1 10	6 10	—	—	308	22
By a great uncle or aunt of the predecessor, or any descendant of a great uncle or aunt ...	—	10	—	10 0	24,989	2,578	20,342	2,085
	—	10	1 10	11 10	—	—	704	81
By any other person ...	6	—	—	6 0	—	—	133	9
	6	—	1 10	7 10	—	—	—	—
Total ...	—	10	—	10 0	3,064	314	4,617	499
	—	10	1 10	11 10	—	—	87	10
Total ...	10	—	—	10 0	37,967	4,298	43,915	4,945
	10	—	1 10	11 10	78	10	4,496	591
Total ...	—	—	—	—	988,611	33,603	1,575,167	51,647

NOTE.—Where an instalment of duty is received, only the Capital corresponding to that instalment is entered.

LEGACY DUTY AND SUCCESSION DUTY.

TABLE 67.—Capital on which Duty was paid.

Year (ended 31st March)	Capital on which duty was paid as passing to legatees bearing the undermentioned relationship to the deceased						Total Capital on which Duty was Paid
	Husband or wife	Child or descendant of a child ; or father or mother or any lineal ancestor	Brother or sister or descendant of a brother or sister	Uncle or aunt or descendant of an uncle or aunt	Great uncle or great aunt or descendant of a great uncle or great aunt	Other relation or stranger	
	£	£	£	£	£	£	£
1922-23	364,585	780,056	1,728,671	92,784	54,338	258,018	3,278,452
1923-24	564,098	966,066	2,163,330	195,475	5,788	298,118	4,192,875
	£	£	£	£	£	£	£
1922-23	117,734	358,352	446,427	24,989	3,064	38,045	988,611
1923-24	176,021	679,432	634,035	32,431	4,837	48,411	1,575,167

CORPORATION DUTY.

Corporation Duty is a Stamp Duty imposed by the Customs and Inland Revenue Act, 1885. It is charged at the rate of £5 per cent. on the net annual value of income or profits accrued in respect of all real or personal property held by bodies corporate or incorporate, subject to certain specific exemptions.

TABLE 68.—Net Receipt.

Year (ended 31st March)	Amount
1923-24	£ 273

STAMP DUTIES.

The law relating to Stamp Duty in An Saorstát is governed by the provisions of the Stamp Act, 1891, the Stamp Duties Management Act, 1891, and the Acts amending the same, which, by virtue of Article 73 of the Constitution, were preserved in full force and effect until repealed or amended by subsequent enactment of the Oireachtas. In its application to An Saorstát, this body of legislation has to be construed with reference to the Adaptation of Enactments Act, 1922 (Number 2 of 1922), the Revenue Commissioners Order, 1923, the Inland Revenue (Adaptation of Taxing Acts) Order, 1923, and also with reference to the Double Taxation (Relief) Act, 1923 (Number 8 of 1923), and the Double Taxation (Relief) Order (No. 1), 1923. The Adaptation of Enactments Act, 1922, and the two Revenue Orders have the effect of amending the British Statutes in certain respects which may be summarised shortly as follows :—

- (a) " Saorstát Éireann " is substituted for " Ireland " or " United Kingdom " wherever these expressions occur in a British Statute.
- (b) References to Government or Parliamentary stocks or funds are to be construed as references to
 - (i) Stocks or funds of the Government or Oireachtas of Saorstát Éireann,
 - (ii) Stocks and funds of the Government or Parliament of the late United Kingdom of Great Britain and Ireland which are registered in the books of the Bank of Ireland in Dublin; and
 - (iii) Stocks and funds of the Government or Parliament of Great Britain which are registered in the books of the Bank of Ireland in Dublin.
- (c) References to Parliament are to be construed as references to both or each or either of the Houses of the Oireachtas.
- (d) References to the Treasury are to be construed as references to the Minister for Finance.
- (e) References to the *Dublin Gazette* are to be construed as references to *Iris Oifigiúil*.

The effect of these adaptations is to bring within the scope of the full charge to Stamp Duty certain instruments hitherto exempt or liable to duty at a reduced rate under the United Kingdom Statutes. The principal of these instruments are as follows :—

Bills of Exchange.

- (a) Draft or order drawn by any banker outside Saorstát Éireann on any banker within Saorstát Éireann or draft or order drawn by any banker within Saorstát Éireann on any banker outside Saorstát Éireann not payable to bearer or to order and used solely for the purpose of settling or clearing any account between such bankers.
- (b) Letter written by any banker outside Saorstát

Éireann to any banker within Saorstát Éireann or letter written by any banker within Saorstát Éireann to any banker outside Saorstát Éireann directing the payment of any sum of money, the same not being payable to bearer or to order and such letter not being sent or delivered to the person to whom payment is to be made or to any person on his behalf.

(c) Letter of credit granted outside Saorstát Éireann authorising drafts to be drawn within Saorstát Éireann.

(d) Warrant or Order for the payment of any dividend or interest on any share in the Government or Parliamentary stocks or funds of the late United Kingdom of Great Britain and Ireland or of Great Britain which are not registered in the books of the Bank of Ireland in Dublin.

(e) Draft or order drawn upon any banker in Saorstát Éireann by an officer of a public department of Great Britain or Northern Ireland for the payment of money out of a public account.

(f) Bill drawn outside Saorstát Éireann for the sole purpose of remitting money to be placed to any account of public revenue.

Conveyance or Transfer.

(a) Transfers of shares in the stocks or funds of the Government or Parliament of the late United Kingdom of Great Britain and Ireland or of Great Britain which are not registered in Ireland in the books of the Bank of Ireland in Dublin.

(b) Transfers of stocks or shares to "dealers" who are members of a Stock Exchange in Great Britain, which, prior to the adaptation of the Finance Act, 1920, were passed in the first instance on a 10s. stamp, are subject to the full *ad valorem* duty.

Contract Note.

The exclusion from the definition of a Contract Note contained in Section 77 (3) of the Finance (1909-10) Act, 1910, of a note sent by a broker or agent to his principal where the principal is himself acting as broker or agent for a principal is now limited to those cases where the principal to whom the note is sent by the broker or agent is himself either a member of a Stock Exchange in Saorstát Éireann or a person who *bona fide* carries on the business of a Stockbroker in Saorstát Éireann and is registered as such in the list of Stockbrokers kept by the Revenue Commissioners.

Letter or Power of Attorney.

(1) Letter or power of attorney executed or to be used in Saorstát Éireann for (a) the receipt of dividends, when amounting to less than £3 per annum, out of any definite and certain share of, or (b) the sale, transfer or acceptance of

(i) the Government or Parliamentary Stocks or funds of the late United Kingdom of Great Britain and

- Ireland which are not registered in the books of the Bank of Ireland in Dublin ;
- (ii) the Government or Parliamentary Stocks or funds of Great Britain which are not registered in the books of the Bank of Ireland in Dublin.
- (2) Letter or Power of Attorney executed or to be used in Saorstát Éireann for (a) the receipt of dividends out of, or (b) the sale, transfer or acceptance of any stocks or funds of the Government of Northern Ireland.

RECEIPTS.

Receipts given for the consideration money for the purchase of any share in any of the stocks or funds of the Government or Parliament of the late United Kingdom of Great Britain and Ireland or of Great Britain which are not registered in the books of the Bank of Ireland in Dublin or of any share in the stocks and funds of the Government of Northern Ireland.

Relief from Double Stamp Duty.

Part III of the Double Taxation (Relief) Order (No. 1), 1923, provides that where on or after the first day of April, 1923, an instrument is chargeable with Stamp Duty in Great Britain or Northern Ireland and in the Irish Free State and has been stamped in one of those countries, the instrument shall, to the extent of the duty it bears, be deemed to be stamped in the other country. But if the Stamp Duty chargeable on the instrument in such other country exceeds the Stamp Duty chargeable in the country in which the instrument has previously been stamped, the instrument shall not be deemed to have been duly stamped in such other country until stamped in accordance with the laws of that country with a stamp denoting an amount equal to such excess.

And where composition for Stamp Duty is made or agreed to be made in one of such countries, any instrument which by virtue of the composition is exempt from the payment of duty in that country shall on and after the first day of April, 1923, be treated in the other country as having been stamped in the first mentioned country with a stamp denoting the amount of duty which, but for the composition, would have been chargeable on that instrument.

TABLE 69.—Stamp Duties. Budget Estimate, Exchequer Receipt, and Net Receipt.

Year (ended 31st March)	Budget Estimate	Exchequer Receipt	Net Receipt
1923-24 ...	£ 400,000	£ 516,000	£ 493,706

Table 70.—Stamp Duties. Classification, 1923-24.

		Net Receipt
(1) Land and Property other than Stocks and shares :—		£
Conveyances (Lands and Houses)	On Sale - Single Rate	10,064
	" Double Rate	75,662
Conveyances (other Property)	Voluntary Dispositions—	
	Single Rate	1,567
	Double Rate	4,881
	On Sale - Single Rate	247
Conveyances (other Property)	Double Rate	1,463
	Voluntary Dispositions—	
	Single Rate	55
	Double Rate	954
Leases		6,997
Mortgages, etc. (Lands and Houses)		4,183
" (Other Property)		1,131
Settlements		664
Total of (1)		107,868
(2) Stocks, Shares, Debentures, etc. :—		
Transfers of Stocks and Shares	On Sale	74,888
	Voluntary Dispositions	654
Composition for duty from Corporations, etc.		2,407
Share Warrants to Bearer		118
Marketable Securities transferable by delivery		16
Bonds, Debentures, etc. (at 2s. 6d. per cent. duty)		610
Loan Capital Duty		1
Contract Notes (Stockbrokers')		4,957
Letters of Allotment		61
Total of (2)		83,712
(3) Companies' Share Capital Duty		25,412
(4) Cheques, Bills, of Exchange, etc. :—		
Cheques		123,630
Bills of Exchange and Promissory Notes :—		
Inland		20,590
Foreign		205
Bankers' Bills and Notes		41,854
Total of (4)		186,279
(5) Receipts, etc.—Total		63,742
(6) Shipping :—		
Marine Insurance Policies		74
Bills of Lading		53
Total of (6)		127

TABLE 70.—Stamp Duties—*con.*

	Net Receipt
(7) Certificates and Licences :—	£
Solicitors' and Conveyancers' Certificates	7,109
Bankers' Licences	720
Certificates of Registration of Alkali and other Works	108
Total of (7)	7,937
(8) Insurance and Miscellaneous :—	
Life Insurance Policies	589
Fire, Accident and Miscellaneous Policies	697
Agreements under hand	980
Documents not classified (including transfers from Post Office Receipts for Adhesive stamps above 2d. in value on deeds, etc.)	15,602
Penalties	761
Total of (8)	18,629
Total of all Stamp Duties	493,706

TABLE 71.—Numbers of Solicitors' and Conveyancers' Certificates Issued.

Year (ended 31st March)	Number
1923-24	1,007

TABLE 72.—Other Statistics relating to Stamp Revenue in the Year ended 31st March, 1924.

	Number
Bankers' Licences issued	16
Certificates of Registration of Alkali and other Works issued	18
Instruments presented for Adjudication ...	9,098

TABLE 73.—Number of Joint Stock Companies Registered.

Year (ended 31st March)	Number
1923-24	115

TABLE 74.—Number of Limited Partnerships Registered.

Year (ended 31st March)	Number
1923-24	Nil

TABLE 75.—Net Receipt of Fees Collected by Means of Stamps.

	Year (ended 31st March)
	1923-24
Fee Stamps :—	£
Bankruptcy Court	1,419
Censorship of Films Act	476
Civil Service Commission	427
Companies Registration	1,921
County Courts	13,895
Dail Eireann Courts (Winding-up) Act	—
Judgments Registry Fund	7
Judicature	33,265
Land Commission	631
Land Registry	14,932
Limited Partnerships Act	—
Lunacy Fee Fund	799
Money Lenders Registration	65
Newspaper Registration	19
Official Arbitration (Land)	286
Private Bill Fees	89
Public Record	—
Registration of Deeds	13,554
Total Fee Stamps	81,785
Patents for Inventions, Designs, etc.	106
Total of Fee and Patent Stamps	81,891

TABLE 76.—Sales and Leases of Land, Number of Transactions of which particulars were presented.

Year (ended 31st March)	Number
1923-24	6,200

MINERAL RIGHTS DUTY.

Under Section 15 of the Finance Act, 1923, and the Schedule to that Act, Mineral Rights Duty was chargeable for the year 1923-24 at the rate of 1s. in the £ on the rental value of all rights to work minerals and of all mineral way leaves.

TABLE 77.—Mineral Rights Duty, Budget Estimate, Exchequer Receipt, Net Receipt and Number of Assessments.

Year (ended 31st March)	Budget Estimate	Exchequer Receipt	Number of Assessments	Net Receipt
1923-24	Nil	Nil	44	£244

INCOME TAX.

Legislation and Judicial Decisions.

(1) The Finance Act, 1923 (No. 21 of 1923), imposed income tax for the year 1923-24 at the standard rate of 5s. in the £ and provided *inter alia* that the several statutory and other provisions which were in force in Saorstát Éireann or in the area now comprised therein during the year beginning on 6th April, 1922, in relation to income tax should, subject to the adaptations and modifications made or to be made in such provisions by or under the Adaptation of Enactments Act, 1922 (No. 2 of 1922), and subject to the provisions of the Double Taxation (Relief) Act, 1923 (No. 8 of 1923), and subject to the provisions of the said Finance Act, 1923 (No. 21 of 1923), have effect in relation to the income tax to be charged as aforesaid for the year beginning on 6th April, 1923. The several statutory provisions referred to include the Income Tax Act, 1918, and the income tax sections of the Finance Acts, 1919, 1920, 1921 and 1922. The substance of the more important amendments and changes effected by the Finance Act, 1923, is contained in the following paragraphs, Nos. 2—12.

(2) Provision was made for exemption from liability to Income Tax in respect of the accumulated interest on Savings Certificates issued by the Minister for Finance.

(3) It was provided that Saorstát Éireann income tax should be charged as and from 1st October, 1923, in respect of British Government securities issued subject to the condition that the interest thereon should be exempt from income tax.

(4) The following amendments were made in sub-section (1) of Section 187 of the Income Tax Act, 1918 :—

(a) The expression "purchase annuity" was defined as meaning "the first or original annuity payable before any redemption or statutory reduction." This definition did away with the anomaly whereby the quantum of assessment under Schedule B became reduced through the partial liquidation of the purchase charge by cash payments or through decadal reduction of the purchase annuity;

(b) all the concerns contained in No. III of Schedule A of the Income Tax Act, 1918, were made assessable and chargeable under Schedule D by reference to profits in accordance with the rules applicable to Schedule D so far as the same were not inconsistent with the rules of the said No. III of Schedule A.

(5) In cases in which any employed person had omitted to make payment of any income tax under Schedule D or E provision was made for the compulsory deduction by the employer of the tax due as aforesaid by the employed person.

(6) In any case in which any person made default in paying income tax levied on him provision was made for recovery by the Under-Sheriff.

(7) Provision was made for the assessment under Schedule D of all interest, dividends, annuities and shares of annuities payable out of any public revenue of Saorstát Éireann or out of any public revenue of Great Britain or of Northern Ireland or of Great Britain and Northern Ireland, where such interest, etc., is not assessed under Schedule C.

(8) Provision was made for the exemption of certain income of Charities in Great Britain and Northern Ireland. (The British Finance Act, 1923, afforded reciprocal treatment to Saorstát Éireann charities in respect of British income tax.)

(9) In the case of income from foreign interest, dividends, etc., in regard to which the persons intrusted with the payment of the same were under an obligation to pay the appropriate tax powers were taken to enable the Revenue Commissioners to relieve such persons from such obligation. Furthermore, it was provided that tax should be charged under Schedule D on the person entitled to receive such interest, etc., where tax was not deducted by the person intrusted with payment. These powers were taken in order that the hardship that would be occasioned by a double deduction of Tax, both Saorstát and British, might be obviated under conditions to be prescribed by the Revenue Commissioners.

(10) As regards the assessment and charging of income tax in relation to public offices it was provided that the powers previously exercised by Commissioners appointed under Section 69 of the Income Tax Act, 1918, should be exercised by the Special Commissioners.

(11) Section 12 of the Finance Act, 1923, made several adaptations in existing Acts, the more important effects of which were :—

- (a) the abolition of relief in respect of tax paid to the British Dominions ;
- (b) the provision that Section 27 of the Finance Act, 1920, and Section 28 of the Finance Act, 1921, should have effect in connection with Double Income Tax Relief, subject to the provisions of any Order made under the Double Taxation (Relief) Act, 1923 (No. 8 of 1923).
- (c) the provision that tax under Schedule D should be charged in respect of the profits or gains arising or accruing to any person, whether a citizen of Saorstát Éireann or not, although not resident in Saorstát Éireann, from the sale of any goods, wares or merchandise, manufactured or partly manufactured by such person in Saorstát Éireann.

(12) Provision was made for the recovery, in certain cases, of taxes and duties, or any fine, penalty or forfeiture incurred in connection therewith, by proceedings taken at the suit of the Attorney-General of Saorstát Éireann.

(13) The Finance (No. 2) Act, 1923, provided for exemption from income tax in the case of National Health Insurance Authorities in Great Britain and Northern Ireland. (A reciprocal exemption from British tax is granted by the British Finance Act, 1923, to National Health Insurance Authorities in Saorstát Éireann.)

(14) Section 1 of the Double Taxation (Relief) Act, 1923, provided for the making of arrangements between the Government of Saorstát Éireann and the British Government in cases where there was a charge both to Saorstát Éireann Tax and British Tax in respect of the same source of income, and the Double Taxation (Relief) Order (No. 1), 1923, embodied the agreement arrived at between the two Governments for relief in respect of Double Income Tax. The Order provided, *inter alia*, that :—

(a) Relief shall be allowed from British Income Tax in accordance with and under the provisions of section twenty-seven of the Finance Act, 1920, subject to the proviso that for the purpose of determining the Dominion rate of tax, the first paragraph of sub-section (8) (d) of that section shall not apply, but the rates of Irish Free State Income Tax and Super-tax respectively shall be ascertained in the same manner as the rates of British Income Tax and Super-tax respectively are required to be ascertained by the second paragraph of sub-section (8) (d) of that section.

(b) The Irish Free State Government shall grant relief from Irish Free State Income Tax at the lower of the two rates following, viz. :—

(i) the rate of relief from British Income Tax allowable under section twenty-seven of the Finance Act, 1920, as modified by this arrangement; and

(ii) the excess of the Irish Free State rate of Income Tax (or, where Irish Free State Super-tax is payable, the excess of the sum of the rates of Irish Free State Income Tax and Super-tax) over the rate of relief from British Income Tax allowable as aforesaid.

(c) This arrangement applies to Income Tax (including Super-tax) for the year of assessment commencing on the sixth day of April, nineteen hundred and twenty-three, and subsequent years.

INCOME TAX, 1923-24.

Judicial Decisions.

Name of Case	Precis of Decision	Date of Judgment	Court	Where Reported
A. Guinness, Son & Co., Ltd. v. Morris (Inspector of Taxes)	Credit balances resulting from sales of goods under Orders of the Food Controller are profits of a trade assessable to Income Tax (but see below).	14th May, 1923	King's Bench Division	(1923) 2 I.R. 186
Do. do.	Credit balances resulting from sales of goods under Orders of the Food Controller are not profits of a trade assessable to Income Tax	17th July 1923	Court of Appeal	Do. 205

INCOME TAX—STATISTICS, Etc.

The amount included for Income Tax in the Budget Estimate for 1923-24 was £3,000,000. The Gross Receipt of Income Tax in the year amounted to £5,852,182, and the repayments to £957,406, leaving a Net Receipt of £4,894,776.

Particulars of the Budget Estimate, Exchequer Receipt and Net Receipt of Income Tax and Super-tax are shown in Table 78.

INCOME TAX AND SUPER-TAX.

TABLE 78.—Budget Estimate, Exchequer Receipt and Net Receipt.

Year	Budget Estimate		Exchequer Receipt (Income Tax and Super-Tax)	Net Receipt.	
	Income Tax	Super-Tax		Income Tax	Super-Tax
1923-24	£ 3,000,000	£ 300,000	£ 5,388,000	£ 4,894,776	£ 504,385

Statistics of the assessments to Income Tax for the year 1923-24 are not yet available but will be published in the next Report. Table 79 contains estimates of the Assessments for that year :—

INCOME TAX.

TABLE 79.—Estimate of Assessments made in 1923-24.

	£
(a) Gross Income	63,000,000
(b) Exemptions :—	
Incomes below the effective exemption limit*	4,000,000
Charities, colleges, hospitals, schools, friendly societies, &c.	800,000
British, Dominion & Foreign Dividends belonging to persons not resident in Saorstát Éireann	160,000
(c) Reductions :—	
Repairs—Lands and Houses and Buildings ...	1,000,000
Empty Property	40,000
Wear and Tear of Machinery or Plant ...	500,000
Other Reductions and Discharges	14,500,000
Total (b) and (c)	21,000,00
(d) Actual Income (viz., Gross Income (a) less Exemptions (b) and Reductions (c)) ...	42,000,000
(e) Earned Income Allowance	2,200,000
(f) Personal Allowances, Deductions, and Reliefs ...	14,800,000
Total (e) and (f)	17,000,000
(g) Taxable Income (viz., Actual Income (d) less Allowances (e) and (f))	25,000,000
(h) Net Produce of the Tax	4,500,000
(j) Net Produce for each penny of the normal rate of tax (5s.), i.e., one sixtieth of the total (h)	75,000
(k) Average Effective Rate of Tax levied on each Pound of Actual Income (d) ...	25.71d.

* This item represents that fraction of the Income of exempt persons which for administrative reasons comes under the purview of the Department.

TABLE 80.—Estimate of Gross and Actual Income, 1923-24.
Schedules A, B, C, D, and E.

	Income from the ownership of Lands, Houses, &c.	Profits from the occupation of Lands, &c.	Income from British, Dominion and Foreign Government Securities where such Income is taxed by deduction at the source	Profits from Businesses, Professions, certain Employments and certain Interest	Salaries of Government, Corporation and Public Company Officials	TOTAL.
	Schedule A.	Schedule B.	Schedule C.	Schedule D.	Schedule E.	
	£	£	£	£	£	£
Gross Income	10,800,000	2,200,000*	2,200,000	28,300,000	19,500,000	63,000,000
Actual Income	3,200,000	1,250,000	1,200,000	21,000,000	15,350,000	42,000,000

* Excluding Incomes below the Exemption Limit (£135).

TABLE 81.—Income Tax Repayments in 1923-24.

Class of Repayment	Income upon which tax was repaid
	£
Incomes below the Effective Exemption limit ...	531,474
Personal Allowances* ...	873,426
Charities, Hospitals, Friendly Societies, &c. ...	680,000
British, Dominion and Foreign Dividends belonging to non-residents ...	—
Bank Interest (including Building Society Interest) ...	179,822
Management Expenses (Life Assurance Companies) ...	1,395
Maintenance, Repairs, &c., of Property ...	7,848
Double Assessments (Rule 3 of the General Rules applicable to Schedule C, Income Tax Act, 1918)	500,000
Diminution of Income (mainly sec. 34 of the I. T. Act, 1918) ...	149,139
Other Reductions and Allowances ...	419,179
Total Income relieved ...	3,342,283
Income Tax corresponding thereto ...	796,830
Tax Repayments:—	
Reduction to half-standard rate ...	147,390
Life Assurance Premiums ...	9,565
Double Taxation Relief ...	3,621
Total Tax repaid ...	957,406

* Including allowances for children, housekeeper, dependent relatives, &c.

SUPER-TAX.

Super-tax is an additional duty of Income Tax chargeable on the income of any individual, the total of which from all sources for the preceding year exceeds a specified amount.

TABLE 82.—Rates of Super-tax.

Year	Incomes Chargeable	Rates of Super-tax
1923-24	In respect of the first £2,000 of the Income	Nil
	In respect of the next £500 of the Income up to £2,500	1s. 6d. in the £
	" " £500 " " £3,000	2s. 0d. "
	" " £1,000 " " £4,000	2s. 6d. "
	" " £1,000 " " £5,000	3s. 0d. "
	" " £1,000 " " £6,000	3s. 6d. "
	" " £1,000 " " £7,000	4s. 0d. "
	" " £1,000 " " £8,000	4s. 6d. "
	" " £12,000 " " £20,000	5s. 0d. "
	" " £10,000 " " £30,000	5s. 6d. "
	In respect of remainder of income over £30,000	6s. 0d. "

The total income of the individual for the purposes of Super-tax is normally the total income assessable to Income Tax for the previous year. Income charged with Income Tax by deduction at the source is deemed to be income of the year in which it is receivable and is liable to assessment to Super-tax in the following year. Income charged with Income Tax by direct assessment is returnable to Super-tax in the following year in the amount of the Income Tax assessment. Where an assessment on an item of income has become final and conclusive for the purposes of Income Tax for any year that assessment is also final and conclusive in estimating income for the purposes of Super-tax for the following year. Earned income is returnable to Super-tax in the full amount of the income without deduction of the allowance in respect of earned income made for the purposes of Income Tax.

The measure of Double Taxation Relief appropriate to the case of a taxpayer liable to Super-tax is indicated in the section of the Report relating to Income Tax.

Particulars of the Budget Estimate, Exchequer Receipt and Net Receipt of Income Tax and Super-tax are shown in Table 78.

The effective rate of Income Tax and Super-tax on each pound of income increases with the growth of the income as shown in the following Tables :—

TABLE 83.—Income Tax and Super-tax, 1923-24. Amount and Effective Rate of Tax on Specimen Incomes.

(a) Single Persons.

Actual Total Income	If Income all "Earned" Income				If Income all "Investment" Income			
	Income Tax	Super Tax	Total	Effective Rate	Income Tax	Super Tax	Total	Effective Rate
£	£	£	£	s. d.	£	£	£	s. d.
2,000	388	—	388	3 11	438	—	438	4 5
2,250	451	19	470	4 2	501	19	520	4 7
2,500	513	37	550	4 5	563	37	600	4 10
2,750	576	62	638	4 8	626	62	688	5 0
3,000	638	87	725	4 10	688	87	775	5 2
4,000	888	212	1,100	5 6	938	212	1,150	5 9
5,000	1,138	362	1,500	6 0	1,188	362	1,550	6 2
6,000	1,388	537	1,925	6 5	1,438	537	1,975	6 7
7,000	1,638	737	2,375	6 9	1,688	737	2,425	6 11
8,000	1,888	962	2,850	7 2	1,938	962	2,900	7 3
9,000	2,138	1,212	3,350	7 5	2,188	1,212	3,400	7 7
10,000	2,388	1,462	3,850	7 8	2,438	1,462	3,900	7 10
15,000	3,638	2,712	6,350	8 6	3,688	2,712	6,400	8 6
20,000	4,888	3,962	8,850	8 10	4,938	3,962	8,900	8 11
25,000	6,138	5,337	11,475	9 2	6,188	5,337	11,525	9 3
30,000	7,388	6,712	14,100	9 5	7,438	6,712	14,150	9 5
40,000	9,888	9,712	19,600	9 10	9,938	9,712	19,650	9 10
50,000	12,388	12,712	25,100	10 1	12,438	12,712	25,150	10 1
100,000	24,888	27,712	52,600	10 6	24,938	27,712	52,650	10 6
150,000	37,388	42,712	80,100	10 8	37,438	42,712	80,150	10 8

TABLE 84.—Income Tax and Super-tax, 1923-24. Amount and Effective Rate of Tax on Specimen Incomes.

(b) Married Couples without Children.

Actual Total Income	If Income all "Earned" Income				If Income all "Investment" Income			
	Income Tax	Super Tax	Total	Effective Rate	Income Tax	Super Tax	Total	Effective Rate
£	£	£	£	s. d.	£	£	£	s. d.
2,000	366	—	366	3 8	416	—	416	4 2
2,250	428	19	447	4 0	478	19	497	4 5
2,500	491	37	528	4 3	541	37	578	4 7
2,750	553	62	615	4 6	603	62	665	4 10
3,000	616	87	703	4 8	666	87	753	5 0
4,000	866	212	1,078	5 5	916	212	1,128	5 8
5,000	1,116	362	1,478	5 11	1,166	362	1,528	6 1
6,000	1,366	537	1,903	6 4	1,416	537	1,953	6 6
7,000	1,616	737	2,353	6 9	1,666	737	2,403	6 10
8,000	1,866	962	2,828	7 1	1,916	962	2,878	7 2
9,000	2,116	1,212	3,328	7 5	2,166	1,212	3,378	7 6
10,000	2,366	1,462	3,828	7 8	2,416	1,462	3,878	7 9
15,000	3,616	2,712	6,328	8 5	3,666	2,712	6,378	8 6
20,000	4,866	3,962	8,828	8 10	4,916	3,962	8,878	8 11
25,000	6,116	5,337	11,453	9 2	6,166	5,337	11,503	9 2
30,000	7,366	6,712	14,078	9 5	7,416	6,712	14,128	9 5
40,000	9,866	9,712	19,578	9 9	9,916	9,712	19,628	9 10
50,000	12,366	12,712	25,078	10 0	12,416	12,712	25,128	10 1
100,000	24,866	27,712	52,578	10 6	24,916	27,712	52,628	10 6
150,000	37,366	42,712	80,078	10 8	37,416	42,712	80,128	10 8

TABLE 85.—Income Tax and Super-tax, 1923-24. Amount and Effective Rate of Tax on Specimen Incomes.

(c) Married Couples entitled to the Allowances for Three Children.

Actual Total Income	If Income all "Earned" Income				If Income all "Investment" Income			
	Income Tax	Super Tax	Total	Effective Rate	Income Tax	Super Tax	Total	Effective Rate
£	£	£	£	s. d.	£	£	£	s. d.
2,000	343	—	343	3 5	393	—	393	3 11
2,250	406	19	425	3 9	456	19	475	4 3
2,500	468	37	505	4 0	518	37	555	4 5
2,750	531	62	593	4 4	581	62	643	4 8
3,000	593	87	680	4 6	643	87	730	4 10
4,000	843	212	1,055	5 3	893	212	1,105	5 6
5,000	1,093	362	1,455	5 10	1,143	362	1,505	6 0
6,000	1,343	537	1,880	6 3	1,393	537	1,930	6 5
7,000	1,593	737	2,330	6 8	1,643	737	2,380	6 10
8,000	1,843	962	2,805	7 0	1,893	962	2,855	7 2
9,000	2,093	1,212	3,305	7 4	2,143	1,212	3,355	7 5
10,000	2,343	1,462	3,805	7 7	2,393	1,462	3,855	7 9
15,000	3,593	2,712	6,305	8 5	2,643	2,712	6,355	8 6
20,000	4,843	3,962	8,805	8 10	4,893	3,962	8,855	8 10
25,000	6,093	5,337	11,430	9 2	6,143	5,337	11,480	9 2
30,000	7,343	6,712	14,055	9 4	7,393	6,712	14,105	9 5
40,000	9,843	9,712	19,555	9 9	9,893	9,712	19,605	9 10
50,000	12,343	12,712	25,055	10 0	12,393	12,712	25,105	10 1
100,000	24,843	27,712	52,555	10 6	24,893	27,712	52,605	10 6
150,000	37,343	42,712	80,055	10 8	37,393	42,712	80,105	10 8

The Special Commissioners continue to receive returns for the year 1923-24 and complete statistics for that year are not yet available. The latest information indicates that the total income ultimately to be dealt with, the yield of tax, and the number of persons chargeable for the year 1923-24 will be approximately as follows:—

TABLE 86.—Super-tax. Numbers, Incomes and Tax.

Year	Estimated Total Income	Super-tax charged thereon	Estimated Number of Persons chargeable
1923-24 ...	£ 7,000,000	£ 500,000	1,500

SUPER-TAX, YEAR 1923-24.—Classification of assessments to Super-tax made between 6th April, 1923, and 5th April, 1924, for the years 1920-21, 1921-22, 1922-23 and 1923-24. (In the case of additional assessments made in 1923-24 where the original assessments were made prior to 6th April, 1923, only the amount of the additional income has been included.)

TABLE 87. — Super-tax. Distribution of Incomes.

Class		Total Incomes assessed	Total Number of Assessments
Exceeding	Not Exceeding		
£	£	£	
2,000	2,500	886,415	399
2,500	3,000	852,332	322
3,000	4,000	922,790	295
4,000	5,000	615,587	149
5,000	6,000	568,361	109
6,000	7,000	463,505	78
7,000	8,000	339,592	49
8,000	10,000	365,658	44
10,000	20,000	659,356	57
20,000	—	382,025	17
Totals ...		6,055,621	1,519

EXCESS PROFITS DUTY.

The Finance Act, 1921, determined the period to which the Excess Profits Duty should apply. Moreover, Section 39 of that Act provided as follows :—

“ Notwithstanding anything to the contrary in the principal Act (*i.e.*, the Finance (No. 2) Act, 1915), repayments and adjustments of excess profits duty may be obtained and made, and assessments and additional assessments to excess profits duty in respect of any accounting period may be made at any time, as the case may require, unless and until Parliament otherwise determines.”

In these circumstances the Revenue Commissioners are only concerned with the winding-up of the Duty, the collection of arrears and the making of assessments, repayments and adjustments appropriate to the period for which the Duty was in operation. The statutory enactments governing the Duty include the appropriate provisions of the Adaptation of Enactments Act, 1922 (No. 2 of 1922).

The Gross Receipt of Duty in the year 1923-24 amounted to £266,736, and the Duty repaid to £174,537, leaving a Net Receipt of £92,199. Particulars of the Budget Estimate, Exchequer Receipt and Net Receipt of Excess Profits Duty are shown in Table 88.

TABLE 88.—Excess Profits Duty. Budget Estimate, Exchequer Receipt and Net Receipt.

Year	Budget Estimate	Exchequer Receipt	Net Receipt
1923-24 ...	£ 50,000	£ 119,000	£ 92,199

TABLE 89.—Excess Profits Duty.—Number of Assessments, Gross Excess Profits, and Gross Duty Assessed.

Year (ended 31st March)	Number of Assessments	Gross Excess Profits	Gross Duty Assessed
1923-24 ...	77	£ 351,000	£ 213,955

TABLE 90.—Excess Profits Duty. Set-offs, Discharges and Repayments.

Year	Set-offs	Discharges	Repayments	Interest* Allowances	Total
1923-24	£ 5,505	£ 332,538	£ 174,536	£ —	£ 512,579

* Under Section 54 of the Finance Act, 1916.

The amount of Excess Profits Duty in assessment, less sums remitted or shown due to be remitted, and less payments to date (including sums deposited in anticipation of assessment) is shown in Table 91.

TABLE 91.—Excess Profits Duty. Arrears Outstanding.

Date	Amount
31st March, 1924 ...	£ 1,023,000

It should be understood that many of the assessments are the subject of appeal and enquiry, the settlement of which will considerably reduce the amount to be ultimately received by the Exchequer.

CORPORATION PROFITS TAX, 1923-24.

Corporation Profits Tax, which applies to profits accruing on and after the 1st January, 1920, was first imposed by the Finance Act, 1920. Subject to the provisions of that Act, of the Finance Acts, 1921, 1922 and 1923, and of the Adaptation of Enactments Act, 1922 (No. 2 of 1922), the Corporation Profits Tax continues to be charged in Saorstát Éireann.

The Gross Receipt of Corporation Profits Tax in 1923-24 amounted to £363,647, and repayments of duty to £566, leaving a Net Receipt of £363,081. The Budget Estimate, Exchequer Receipt and Net Receipt are shown in Table 92.

TABLE 92.—Corporation Profits Tax. Budget Estimate, Exchequer Receipt and Net Receipt.

Year (ended 31st March)	Budget Estimate	Exchequer Receipt	Net Receipt
	£	£	£
1923-24 ...	250,000	358,000	363,081

TABLE 93.—Corporation Profits Tax. Assessments made in 1923-24.

Number of Assessments	... ..	812
		£
Actual Profits	... ..	7,686,975
Abatements of £500 or parts of £500	... ..	306,395
Taxable Profits	... ..	7,380,580
Tax chargeable thereon	... ..	369,029
Less Tax allowed for limitation under Section 52 (1) (b) of the Finance Act, 1920	... ..	1,098
Net Tax payable	... ..	367,931

NOTE.—These figures are subject to adjustments in respect of discharges and repayments still to be made.

The approximate amount of Corporation Profits Tax in assessment (less arrears shown due to be remitted) at 31st March, 1924, was £224,000.

In many cases these arrears are subject to adjustment on appeal or otherwise, and a considerable part of the duty shown above may consequently fall to be discharged.

MISCELLANEOUS DUTIES FOR OTHER DEPARTMENTS AND SERVICES.

1. Work in connection with the laws restricting the importation of cattle, horses, asses, mules, dogs and other animals, hay and straw, and articles falling within the scope of the Destructive Insects and Pests Acts, 1877 and 1907 (on behalf of the Department of Lands and Agriculture), and the exportation of salmon (on behalf of the Department of Fisheries).

2. The enforcement of health regulations (on behalf of the Department of Local Government and Public Health).
3. The detention of vessels and cargoes by order of Court or other proper authority.
4. The collection of Passenger returns and certain other work under the Aliens Acts (on behalf of the Department of Justice).
5. The following duties (on behalf of the Department of Industry and Commerce), viz. :—

Collection of Light dues :

Measurement of deck cargo spaces on ships for the purpose of levying dues under Section 85 of the Merchant Shipping Act, 1894 ;

Work in connection with the law relating to certain grain-laden ships.

The Commissioners also co-operate with the Department of Industry and Commerce in the conduct of prosecutions and inquiries under the Merchant Shipping Acts.

6. Investigation of claims for allowances by dependants of men serving in the National Army.
7. The following security printing is carried out in the Commissioners' Stamping Branch on behalf of the Government Departments indicated in each case :—

Adhesive Postage Stamps,

Stamped Postal Stationery,

Embossed and Printed Stamps on Postal Stationery
(Department of Posts and Telegraphs).

National Health Insurance Stamps (National Health Insurance Commission).

Unemployment Insurance Stamps (Department of Industry and Commerce).

Savings Certificates (Department of Finance).

Adhesive Fiscal Stamps (various Departments).

TABLE 10. - Customs Duties (1/2) - (Contd.)

Articles	Value	Quantity	Rate	Duty
	(Rs.)	(Metric Tons)	(%)	(Rs.)
Wine	1,000		10	100
Whisky	1,000		10	100
Beer	1,000		10	100
...
Total	1,000,000			1,00,000

APPENDIX.

FOR LIST OF CONTENTS SEE PAGES 7-8

1. The value of goods imported into India during the year 1956-57 was Rs. 1,000,000 lakhs.

2. The value of goods exported from India during the year 1956-57 was Rs. 500,000 lakhs.

3. The value of goods re-exported from India during the year 1956-57 was Rs. 100,000 lakhs.

TABLE 94.—Customs Duties (a); Gross and Net Receipts.

Articles	Year ended 31st March, 1924			
	Gross Receipts	Drawbacks and Allowances	Repayments and Rebates	Net Receipts
	£	£	£	£
Spirits :—				
Rum	242,929	—	177	242,752
Brandy	135,979	—	477	135,502
Geneva and other Sorts	477,884	—	7,579	470,305
Articles containing Spirit :—				
Perfumery	105	—	—	105
Soap	368	—	6	362
Varnish	—	—	—	—
Beer	169,280	55	1,244	167,981
Wine	222,410	—	1,278	221,132
Table Waters	3,223	—	3	3,220
Cider and Perry	1,349	—	10	1,339
Tea	645,176	—	3,813	641,363
Cocoa	56,734	1,129	138	55,467
Coffee	5,920	—	14	5,906
Chicory	1,138	—	2	1,136
Coffee and Chicory, roasted and ground, mixed	51	—	—	51
Sugar, etc. :—				
Refined and Unrefined	1,928,674	43,038	4,102	1,881,534
Molasses	14,530	1,205	71	13,254
Glucose	19,440	210	209	19,021
Saccharin	3,029	—	2	3,027
Articles containing Sugar	119,858	—	557	119,301
Fruit dried etc. :—				
Currants	6,787	28	46	6,713
Raisins	19,225	26	41	19,158
Figs	1,676	—	—	1,676
Plums	3,012	—	14	2,998
Tobacco	3,829,148	109,250	712	3,719,186
Matches	34,169	—	179	33,990
New Import Duties :—				
Motor Cars and Motor Cycles	261,207	519	3,943	256,745
Cinematograph Films	12,492	46	213	12,233
Clocks and Watches	21,719	—	116	21,603
Musical Instruments	35,184	24	204	34,956
Key Industry Goods	5,162	8	122	5,032
Depreciated Currency Goods	3,301	—	54	3,247
Playing Cards	2,906	—	6	2,900
Motor Spirit	—	—	minus 20(b)	20
Other Articles :—				
Chloral Hydrate	24	—	—	24
Chloroform (c)	600	—	1	599
Collodion	103	—	—	103
Ether, Acetic	21	—	—	21
„ Butyric	1	—	—	1
„ Sulphuric (c)	1,305	—	4	1,301
Ethyl Bromide	—	—	—	—
„ Chloride	6	—	—	6
„ Iodide	—	—	—	—
Charges on Imported Spirits bottled in bond	15	—	—	15
Monies deposited but not appropriated to Goods	3,522	—	1,284	2,238
TOTAL	8,289,662	155,538	26,601	8,107,523

(a) *i.e.*, Duties on imported goods or on goods manufactured in bond from imported dutiable materials.

(b) Arrears paid out of Customs Revenue in 1922-23 recovered from Road Fund.

(c) Delivered duty-free, under certain conditions to public hospitals, as from the 9th of July, 1923.

TABLE 95.—Excise : Gross and Net Receipts.

Articles	Year ended 31st March, 1924.			
	Gross Receipts	Drawbacks and Allowances	Repay-ments	Net Receipts
	£	£	£	£
Spirits	3,205,407	6,780	14,484	3,184,143
Beer	11,774,784	6,133,657	711	5,640,416
Table Waters	33,093	—	16	33,077
Cider and Perry	143	—	—	143
Tobacco	8,142	—	—	8,142
Matches	100,922	49	—	100,873
Entertainments	168,877	—	1,207	167,670
Liquor Licences	186,345	—	204	186,141
Club Duty	2,912	—	1	2,911
Other Licences	27,690	—	42	27,648
Moneys deposited but not ap-propriated to goods	590	—	—	590
TOTAL	15,508,905	6,140,486	16,665	9,351,754

TABLE 96.—Principal Dutiable Articles : Quantities retained for Consumption (1st April to 31st December, 1923).

Articles	Unit of Quantity	Quantity
Spirits (a) :—		
Home-made	Pf. gall.	687,404
Imported, total (d)	"	97,482
" Rum	"	46,291
" Brandy	"	26,273
Beer (b)	Std. barrel	819,392
Wine	gall.	604,710
Tea	lb.	18,274,830
Cocoa, Raw	cwt.	1,465
Cocoa, Preparations	"	37,064
Coffee and Chicory	"	3,533
Sugar, Refined and Unrefined (c)	"	1,313,879
Molasses	"	14,554
Glucose	"	31,017
Currants	"	60,901
Raisins	"	32,700
Tobacco :—		
Unmanufactured	lb.	4,321,115
Imported Manufactured	"	1,635,569

(a) Excluding spirits delivered for methylation or use in arts or manufacture.

(b) This figure represents the actual quantity charged with duty during the period, less the quantity on which drawback, &c., was paid.

(c) Represents the equivalent in Sugar exceeding 98° polarisation, of all Sugar Refined and Unrefined (including Sugar in composite articles, but excluding Saccharin) imported duty paid and retained for home consumption, after deducting Sugar exported on drawback, including the Sugar in composite articles.

(d) Includes 569 Liquid gallons Perfumed Spirits and 106 Liquid gallons Spirits Not Tested.

**TABLE 97.—CUSTOMS TARIFF OF SAORSTAT ÉIREANN
IN FORCE ON THE 1st APRIL, 1923.**

PRELIMINARY NOTES.

Preferential Customs Rates.

1.—Preferential Customs Rates are granted in respect of certain goods as specified in the Tariff where they are shown to the satisfaction of the Revenue Commissioners to have been consigned from and grown, produced or manufactured in the British Empire.

Manufactured articles generally are not entitled to the preferential rates unless 25 per cent. of their value is the result of labour within the British Empire.

Manufactured Tobacco, Refined Sugar, Syrup, Molasses and Extracts from Sugar, however, are entitled to the preferential rate if not less than 5 per cent. of their value is the result of labour within the British Empire, but the preferential rate is granted only in respect of such proportion of the manufactured article as corresponds to the proportion of dutiable material used in its manufacture which is shown to have been grown or produced in the British Empire.

Sugar refined in a bonded refinery in the Irish Free State and Caven-
dish Tobacco manufactured in a bonded factory in the Irish Free State are similarly entitled to the preferential rate only to the extent to which they are manufactured from dutiable material grown or produced in the British Empire.

Composite Articles containing Dutiable Ingredients.

2.—Section 7 (1) of the Finance Act, 1901, provides that where any manufactured or prepared goods contain, as a part or ingredient thereof, any article liable to any duty of Customs, duty shall be charged in respect of such quantity of the article as shall appear to the satisfaction of the Ministry of Finance to be used in the manufacture or preparation of the goods, and in the case of goods so containing more than one such article, shall be charged in a similar manner on each article liable to duty at the rates of duty respectively applicable thereto, unless the Ministry of Finance shall be of opinion that it is necessary for the protection of the revenue that duty should be charged in accordance with the Customs Tariff Act, 1876 (see note 5). Any rebate which can be allowed by law on any article when separately charged shall be allowed in charging goods in respect of the quantity of that article used in the manufacture or preparation of the goods.

In the case of the Key Industry Duty, however, it is provided by Section 1 (4) of the Safeguarding of Industries Act, 1921, that where an imported article is a compound article of which an article liable to duty under this section is an ingredient or forms part, no duty shall be charged under this section in respect of the compound article if the compound is of such a nature that the article liable to duty has lost its identity.

3.—The Schedule to the Customs Tariff Act, 1876 (referred to in Note 4), provides that goods not prohibited to be imported into or used in the Irish Free State, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or, if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

Governing date in case of a change of duty.

4.—Section 7 (2) of the Finance Act, 1901, provides that as respects the first levying or repealing of any duty of Customs the time at which the importation of any goods shall be deemed to have had effect shall be the time at which the entry of the goods under the Customs Act is delivered.

5.—Section 9 of the Finance Act, 1900, provides that the duty to be paid on goods or commodities deposited in a Customs or Excise warehouse is to be the duty chargeable at the date of the actual removal of those goods or commodities from the warehouse, and if before that date any sums shall have been paid in respect of duty, the difference (if any) between the sums so paid and the actual duty chargeable shall be paid or repaid, as the case may be. But under Section 3 of the Finance Act, 1911, if goods are removed under bond for re-warehousing, and duty is paid without the goods being re-warehoused, the duty chargeable is that in force at the time when duty is paid.

6.— *Minimum Charge of Customs Duty*
See under *Legislation* Page 13.

Goods chargeable by weight.

6.—Duty is chargeable on the net weight, which is arrived at either by actual weighing net or by deduction from the gross weight of either the actual tare or an average tare agreed to by the importer.

TABLE 97.—Customs Duties, Drawbacks and Allowances for 1923-24.

CUSTOMS DUTIES	Rates of Duty	
	Full	Preferential
<i>AD VALOREM</i> duties :—	£ s. d.	£ s. d.

The value of any article for the purposes of *ad valorem* duty 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 port of importation, and duty shall be paid on that value as fixed by the Revenue Commissioners. (See Finance (No. 2) Act, 1915, and Safeguarding of Industries Act, 1921.)

*CLOCKS, WATCHES, and the component parts of clocks and watches	<i>ad valorem</i>	33½ per cent.
MOTOR CARS, including motor bicycles and motor tricycles ...	„	33½ per cent.
*ACCESSORIES and component parts of motor cars, motor bicycles, or motor tricycles, other than tyres	„	33½ per cent.

Motor cars which are proved to the satisfaction of the Revenue Commissioners to be constructed and adapted for use, and intended to be used solely as motor omnibuses, or motor ambulances or in connection with the conveyance of goods or burden in the course of trade or husbandry, or by a local authority as fire engines or otherwise for the purposes of their fire brigade service, and chassis, component parts and accessories which are so proved to be intended to be used solely for any such motor cars, are not charged with import duty, except in so far as Key Industry Duty and Depreciated Currency Duty may be chargeable.

If a motor car, motor bicycle or motor tricycle is imported with tyres attached, the value of the tyres is deducted for the purpose of the charge of duty.

Engineers' hand tools are admitted free of duty.

If it is shown to the satisfaction of the Revenue Commissioners that any motor car, chassis, component part or accessory has been, and is being, exclusively used for purposes which entitle it to an exemption from the above duty the Commissioners, subject to such conditions (if any) as they think fit to impose, will repay any such duty paid on the car, chassis, part or accessory on importation.

MUSICAL INSTRUMENTS, including gramophones, pianolas and other similar instruments ...	<i>ad valorem</i>	33½ per cent.
*ACCESSORIES and component parts of musical instruments and records and other means of reproducing music	„	33½ per cent.

Complete Musical Instruments of a value not exceeding two shillings and sixpence each, and mouth organs are admitted free of duty.

* Where it is proved to the satisfaction of the Revenue Commissioners that any article is of a kind mainly used as an accessory or a component part which is liable to the above import duty, but is imported for use for some other purpose, or has been, and is being, exclusively used for some other purpose, the Commissioners will, subject to such conditions (if any) as they think fit to impose, allow the article to be imported free of the above duty, or repay any such duty paid on importation, as the case requires.

Two-thirds of full rate.

TABLE 97—continued.

Customs Duties—continued.		Rates of Duty	
		Full	Preferential
		£ s. d.	£ s. d.
<i>AD VALOREM</i> duties—continued.			
DEPRECIATED CURRENCY DUTY	<i>ad valorem</i>	33½ per cent.	—
For articles liable to this duty see Table 41.			
KEY INDUSTRY DUTY	„	33½ per cent.	—
For articles liable to this duty see Table 40.			
BEER —			
Of the descriptions called or similar to Mum, Spruce, or Black Beer, or Berlin White Beer, or other preparations, whether fermented or not fermented, of a similar character, where the worts thereof are, or were before fermentation, of a specific gravity—			
Not exceeding 1215°	} for every 36 gals. }	20 2 0	
Exceeding 1215°	„	23 11 0	
Of any other description where the worts thereof were, before fermentation, of a specific gravity of 1055° (And so in proportion for any difference in gravity.)	„	5 0 6	
CARDS, PLAYING	the doz. packs.	0 3 9	
CHICORY :—			
Raw or kiln-dried	the cwt.	1 6 6	Five-sixths of full rate.
Roasted or ground	the lb.	0 0 4	
Mixed with Coffee (<i>see</i> Coffee).			
CHLORAL HYDRATE	„	0 1 9	
CHLOROFORM	„	0 4 4	
CIDER or PERRY, not containing added Spirit	the gallon	0 0 4	
CINEMATOGRAPH FILMS imported for the purpose of the exhibition of pictures or other optical effects by means of a cinematograph or other similar apparatus :—			
Blank film, on which no picture has been impressed, known as raw film or stock	} per linear foot of the standard width of 1½ inches.	0 0 0½	Two-thirds of full rate.
Positives, <i>i.e.</i> , films containing a picture and ready for exhibition	„	0 0 1	
Negatives, <i>i.e.</i> , films containing a photograph from which positives can be printed	„	0 0 5	

If it is proved to the satisfaction of the Revenue Commissioners as respects any imported negative cinematograph film, whether developed or undeveloped, that the production of the film was organised by persons whose chief or only place of business was in the Irish Free State, and that the producer of the film and the principal actors and artists employed for the production thereof were Irish Free State citizens and domiciled in the Irish Free State, that film shall, subject to compliance with such conditions as the Commissioners may by regulation prescribe, be treated for the purpose of the duties charged on imported cinematograph films by Section 12 of the Finance (No. 2) Act, 1915, as being Blank film. The regulations prescribed are issued as Statutory Rules and Orders, 1922, No. 921).

Table 97—continued.

Customs Duties—continued.		Rates of Duty	
		Full	Preferential.
		£ s. d.	
CLOCKS, <i>see Ad Valorem</i> duties			
COCOA	the cwt.	1 8 0	} Five-sixths of full rate.
Husks and Shells	the "	0 4 0	
Cocoa Butter	the lb.	0 0 3	
Preparations of Cocoa, &c. ...	the cwt.	Charged under Sec. 7, Finance Act, 1901 (<i>see Preliminary Note 4</i>)	
COFFEE:—			
Not kiln-dried, roasted, or ground ...	the lb.	1 8 0	
Kiln-dried, roasted, or ground ...	the lb.	0 0 4	
Coffee and Chicory, roasted and ground: mixed	the "	0 0 4	
COLLODION	the gallon	1 14 11	
DENATURED ALCOHOL, <i>see (d)</i> of the notes following the duties on Spirits and Strong Waters			
DEPRECIATED CURRENCY DUTY, <i>see Ad Valorem</i> duties.			
ETHER, ACETIC	the lb.	0 2 7	
" BUTYRIC	the gallon	1 1 10	
" SULPHURIC	the "	1 16 6	
ETHYL BROMIDE	the lb.	0 1 5	
" CHLORIDE	the gallon	1 1 10	
" IODIDE	the "	0 19 0	
FRUIT, Dried or otherwise Preserved, <i>viz.</i> :—			
Currants, Figs and Fig Cake, Plums (commonly called French Plums and Prunelloes), Plums Dried or Preserved, not otherwise described, Prunes and Raisins.			
(a) Without Sugar:—			
Currants	the cwt.	0 2 0	} Five-sixths of full rate.
Other dutiable Fruit	the "	0 10 6	
(b) With Sugar— <i>see</i> Sugar, &c.			

Plums include Greengages, Damsons, Mirabelles and Dried Apricots. Tinned and Bottled Apricots and Apricot Pulp, Apricot Jam, Tinned and Bottled Green Figs, Green Fig Jam, Plum Pulp, and Plum Jam are not charged with Duty as Preserved Fruit, but duty is charged on any added Sugar (*see* Sugar, &c.) Fruit Preserved in water is charged with duty on the weight of the Fruit only.

TABLE 97—continued.

Customs Duties—continued.	Rates of Duty					
	Full		Preferential.			
	£	s.	d.	£	s.	d.
GLUCOSE, <i>see</i> Sugar, &c.						
GRAMOPHONES, <i>see</i> <i>Ad Valorem</i> duties.						
KEY INDUSTRY DUTY, <i>see</i> <i>Ad Valorem</i> duties.						
MATCHES, safety and other sorts :—	} the stand- ard gross of 10,000 matches	}	0	5	2	
On any number in a box not exceeding eighty						
On any number in a box in excess of eighty			0	3	5	
METHYLATED SPIRITS, <i>see</i> (d) of the notes following the duties on Spirits and Strong Waters						
MOLASSES, <i>see</i> Sugar, &c.						
MOTOR CARS, <i>see</i> <i>Ad Valorem</i> duties.						
MUSICAL INSTRUMENTS, <i>see</i> <i>Ad Valorem</i> duties.						
PERRY, <i>see</i> Cider.						
SACCHARIN, <i>see</i> Sugar, &c.						

SPIRITS AND STRONG WATERS :—	Imported in Cask.(e)	Imported in Bottle.	Imported in Cask.(e)	Imported in Bottle.
	The proof gallon.	The proof gallon.	The proof gallon.	The proof gallon.
For every gallon computed at hydrometer proof of Spirits of any description (except Perfumed Spirits), including Naphtha or Methylic Alcohol purified so as to be potable, and mixtures and preparations containing Spirits* :—				
Enumerated Spirits :—	s. d.	s. d.	s. d.	s. d.
Brandy, if warehoused 3 years or more (b)	75 4	76 4	72 10	73 10

* Imported spirits may be delivered under certain conditions for use in the manufacture of Power Methylated Spirits, Industrial Methylated Spirits, or in any Art or Manufacture under Section 8 of the Finance Act, 1902, without payment of duty in the case of imported spirits chargeable with duty at the Preferential rate, and on payment of the difference between the full and Preferential rate in the case of Spirits liable to the Full rate.

Imported spirits may be delivered under certain conditions for use in the manufacture of Mineralised Methylated Spirits on payment of the difference between the Full rate or Preferential rate, as the case may be, and the rate of Excise duty on Home-made Spirits.

Imported Methylic Alcohol may be used in Art or Manufacture without the payment of differential duty.

For notes (a), (b), (c), (d) and (e), *see* the notes following the duties on Spirits and Strong Waters.

TABLE 97—continued.

Customs Duties—continued.	Rates of Duty.			
	Full.		Preferential.	
SPIRITS AND STRONG WATERS—continued.	Imported in Cask.(e)	Imported in Bottle.	Imported in Cask.(e)	Imported in Bottle.
	The proof gallon.	The proof gallon.	The proof gallon.	The proof gallon.
Enumerated Spirits—contd.	s. d.	s. d.	s. d.	s. d.
Rum, if warehoused 3 years or more ...	75 4	76 4	72 10	73 10
„ if warehoused 2 and less than 3 years ...	76 4	77 4	73 10	74 10
„ if warehoused 18 months and less than 2 years ...	76 10	77 10	74 4	75 4
„ if not warehoused, or warehoused less than 18 months (a) ...	76 10	77 10	74 4	75 4
Imitation Rum, if warehoused 3 years or more (b) ...	75 5	76 5	72 11	73 11
Geneva, if warehoused 3 years or more ...	75 5	76 5	72 11	73 11
„ if warehoused 2 and less than 3 years ...	76 5	77 5	73 11	74 11
„ if not warehoused, or warehoused less than 2 years ...	76 11	77 11	74 5	75 5

Spirits of the above descriptions sweetened to such an extent that the spirit thereby ceases to be an Enumerated Spirit are, if tested, to be charged as Unenumerated Sweetened Spirits.

Unenumerated Spirits (c), (d) :				
Sweetened (including Liqueurs, Cordials, Mixtures and other preparations containing Spirits; if tested) :—	s. d.	s. d.	s. d.	s. d.
If warehoused 3 years or more ...	76 6½	77 6½	73 10¼	74 10¼
If warehoused 2 and less than 3 years ...	77 6½	78 6½	74 10¼	75 10¼
If not warehoused, or warehoused less than 2 years ...	78 0½	79 0½	75 4¼	76 4¼

For notes (a), (b), (c), (d), and (e), see the notes following the duties on Spirits and Strong Waters.

TABLE 97—continued.

Customs Duties—continued.	Rates of Duty.			
	Full.		Preferential	
	Imported in Cask.(e)	Imported in Bottle.	Imported in Cask.(e)	Imported in Bottle.
SPIRITS AND STRONG WATERS—continued.				
Unenumerated Spirits.—contd.	The proof gallon.	The proof gallon.	The proof gallon.	The proof gallon.
Not Sweetened (including Liqueurs, Cordials, Mix- tures and other prepara- tions containing Spirits, provided such Spirits can be shown to be both Un- enumerated and not Sweetened; if tested):—				
If warehoused 3 years or more	s. d. 75 5	s. d. 75 5	s. d. 72 11	s. d. 72 11
If warehoused 2 and less than 3 years (a)	76 5	76 5	73 11	73 11
If not warehoused, or warehoused less than 2 years (a)	76 11	76 11	74 5	74 5
Naphtha and Methylic Alcohol purified so as to be potable:—				
If warehoused 3 years or more	75 5	76 5	72 11	73 11
If warehoused 2 and less than 3 years (a)	76 5	77 5	73 11	74 11
If not warehoused, or ware- housed less than 2 years (a)	76 11	77 11	74 5	75 5
Liqueurs, Cordials, Mixtures, and other preparations con- taining Spirits, not Sweetened, when such spirits are not shown to be Unenumerated; if tested (c):—				
If warehoused 3 years or more	75 5	76 5	72 11	73 11
If warehoused 2 and less than 3 years	76 5	77 5	73 11	74 11
If not warehoused, or warehoused less than 2 years	76 11	77 11	74 5	75 5
Liqueurs, Cordials, Mixtures and other preparations con- taining Spirits in bottle, entered in such a manner as to indicate that the strength is not to be tested (c):—	The liquid gallon.	The liquid gallon.	The liquid gallon.	The liquid gallon.
If warehoused 3 years or more	—	102 5	—	99 1
If warehoused 2 and less than 3 years	—	103 9	—	100 5
If not warehoused, or warehoused less than 2 years	—	104 5	—	101 1

For notes (a), (b), (c), (d) and (e), see the notes following the duties on Spirits and Strong Waters.

TABLE 97—continued.

Customs Duties—continued.	Rates of Duty.			
	Full.		Preferential.	
	Imported in Cask.(e)	Imported in Bottle.	Imported in Cask.(e)	Imported in Bottle.
SPIRITS AND STRONG WATERS—continued.				
Perfumed Spirits :—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
If warehoused 3 years or more	6 0 0	6 1 0	5 16 0	5 17 0
If warehoused 2 and less than 3 years	6 1 7	6 2 7	5 17 7	5 18 7
If not warehoused, or warehoused less than 2 years	6 2 5	6 3 5	5 18 5	5 19 5

NOTES :—

(a) Rum warehoused less than 18 months, and Naphtha, Methylic Alcohol, and Unenumerated Unsweetened Plain Spirits warehoused less than 3 years must be of a strength not less than 60 o.p., and may be delivered to authorised persons only on receipt of a requisition.

(b) Brandy and Imitation Rum warehoused less than three years may not be delivered for home consumption in any circumstances.

(c) Mixtures, Compounds and other preparations chargeable with duty in respect of the spirit contained in them or used in their preparation or manufacture are, if recognised by the Revenue Commissioners as being used for medical purposes, to be charged at the following rates of duty, viz. :—

	The proof gallon. £ s. d.	The proof gallon. £ s. d.	The proof gallon. £ s. d.	The proof gallon. £ s. d.
Spirits, Unenumerated, Sweet- ened; if tested	0 16 3½	0 17 3½	0 16 1¼	0 17 1¼
Spirits, Unenumerated, not Sweetened; if tested	0 15 2	0 15 2	0 15 2	0 15 2
Spirits not shown to be Unenu- merated, not Sweetened; if tested	0 15 2	0 16 2	0 15 2	0 16 2
		The liquid gallon. £ s. d.		The liquid gallon. £ s. d.
If in bottle and entered in such a manner as to indicate that the strength is not to be tested	—	1 1 5	—	1 1 5

Any Customs duty paid on Spirits in excess of the respective rates set out above is repaid if it is proved to the satisfaction of the Revenue Commissioners that the Spirits have been used for scientific purposes or used solely in the manufacture or preparation of articles recognised by them as being used for medical purposes.

(d) Imported Spirits corresponding with the trade descriptions "Denatured Alcohol" or "Methylated Spirits" are chargeable with duty as Unenumerated Spirits.

(e) Bottling Charges on Imported Spirits :—

For every one dozen imperial or reputed quart bottles, or two dozen imperial or reputed pint bottles of Imported Spirits bottled in warehouse, on delivery for home consumption	The one (or two) dozen bottles. £ s. d. 0 0 3	—	The one (or two) dozen bottles. £ s. d. 0 0 3	—
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TABLE 97—continued.

Customs Duties—continued.		Rates of Duty		
		Full	Preferential.	
		£ s. d.	£ s. d.	
SUGAR, &c. :—				
SUGAR :—				
Not exceeding 76 degrees of polarisation	... ..	the cwt.	0 12 4
Exceeding 76 and not exceeding 77	... ..	"	0 12 8.7
" 77	" ..	"	0 13 1.6	
" 78	" ..	"	0 13 6.6	
" 79	" ..	"	0 13 11.5	
" 80	" ..	"	0 14 4.4	
" 81	" ..	"	0 14 9.4	
" 82	" ..	"	0 15 2.3	
" 83	" ..	"	0 15 7.8	
" 84	" ..	"	0 16 1.4	
" 85	" ..	"	0 16 6.9	
" 86	" ..	"	0 17 0.5	
" 87	" ..	"	0 17 6.6	
" 88	" ..	"	0 18 0.8	
" 89	" ..	"	0 18 8.2	
" 90	" ..	"	0 19 3.6	
" 91	" ..	"	0 19 11.0	
" 92	" ..	"	1 0 6.4	
" 93	" ..	"	1 1 1.7	
" 94	" ..	"	1 1 9.1	
" 95	" ..	"	1 2 4.5	
" 96	" ..	"	1 2 11.9	
" 97	" ..	"	1 3 7.3	
" 98	" ..	"	1 5 8	
MOLASSES and Invert Sugar and all other Sugar and Extracts from Sugar which cannot be completely tested by the polariscope and on which duty is not otherwise charged :—			Five-sixths of full rate.	
If containing 70 per cent. or more of sweetening matter	"		0 16 3
If containing less than 70 per cent. and more than 50 per cent. of sweetening matter	"		0 11 8
If containing not more than 50 per cent. of sweetening matter	"		0 5 8½
Molasses is free of duty when cleared for use by a licensed distiller in the manufacture of Spirits or if it is to be used solely for the purpose of food for stock.				
GLUCOSE :—				
Solid	... ..	the cwt.	0 16 3
Liquid	... ..	"	0 11 8
SACCHARIN (including substances of a like nature or use)	... ..	the oz.	0 8 3

Articles containing not more than 1 per cent. of Saccharin used as a preservative are charged under Section 7 of the Finance Act, 1901; other Mixtures containing Saccharin are charged under the Customs Tariff Act, 1876. (See Preliminary Notes, 4 and 5).

TABLE 97—continued.

Customs Duties—continued.	Rates of Duty		
	Full	Preferential	
SUGAR, &c.—continued.			
ARTICLES CONTAINING SUGAR OR ANY OTHER SWEETENING MATTER. (a)			
If Spirit has been used in the manufacture of any of the undermentioned Sugar articles, an additional duty is charged at the rate of $\frac{1}{2}$ d. per lb. or, if $\frac{1}{2}$ d. per lb. is not sufficient to cover the Spirit used, at the rate of 1d. per lb. or such higher rate as analysis may show to be necessary.			
Blacking, Liquid, containing Sugar or any other sweetening matter (a) ...	the cwt.	£ s. d. 0 5 8 $\frac{1}{2}$	} Five-sixths of full rate.
Blacking, Solid, containing Sugar or any other sweetening matter (a) ...	"	0 5 8 $\frac{1}{2}$	
Candied or Drained Peel ...	"	0 18 6 $\frac{1}{2}$	
Caramel, Solid ...	"	1 5 8	
" Liquid ...	"	0 18 6 $\frac{1}{2}$	
Chutney ...	"	0 11 8	
Cocoonut, Sugared ...	"	0 11 8	
Confectionery :—			
Confectionery, Fig ...	"	0 17 6	
Licorice, on the entry for which the Importer has declared that the duty on the Sugar or other sweetening matter (a) used in the preparation of the goods does not exceed 8s. 3d. per cwt. (or five-sixths of that rate, as the case may be) ...	"	0 8 3	
A.B. Gums, imported in Bulk, in Barrels or Cases, on the entry for which the Importer has declared that the duty on the combined quantity of Sugar and Glucose used in the manufacture of the goods does not exceed 11s. 8d. per cwt. (or five-sixths of that rate, as the case may be) ...	"	0 11 8	
Other A.B. Gums, Caramels, Chewing Gums, Jelly Beans, Turkish Delight, Sugared Almonds, &c., on the entry for which the Importer has declared that the duty on the sugar or other sweetening matter (a) used in the preparation of the goods does not exceed 18s. 6 $\frac{1}{2}$ d. per cwt. (or five-sixths of that rate, as the case may be) ...	"	0 18 6 $\frac{1}{2}$	

(a) The term "sweetening matter" does not include Saccharin, for which see Note to Saccharin.

TABLE 97—continued.

Customs Duties—continued.		Rates of Duty.	
		Full.	Preferential.
SUGAR, &c.—continued.		£ s. d.	£ s. d.
Other Sugared Almonds, Chewing Gums, Jelly Beans, &c., Caraway Seeds, and Confectionery made from Sugar and containing no other ingredients except flavouring	the cwt.	1 5 8	} Five-sixths of full rate.
Flowers, as Violets and Rose Petals, &c., in Crystallised Sugar, as Crystallised Fruit	”	1 5 8	
Fruit, preserved in Sugar :—			
(1) Fruit, not liable to duty as such :—			
Tinned or Bottled, in <i>thin</i> Syrup, on the entry for which the Importer has declared that the duty on the Sugar or other sweetening matter (a) used in the preparation of the goods does not exceed 3s. 5d. per cwt. (or five-sixths of that rate, as the case may be) ...	”	0 3 5	
Tinned or Bottled, in <i>thin</i> Syrup, in other cases	”	0 5 8½	
Tinned or Bottled, in <i>thick</i> Syrup	”	0 15 1½	
Crystallised, Glacé or Metz	”	1 5 8	
Drained	”	0 15 5	
Fruit Pulp, in <i>thin</i> Syrup	”	0 5 8½	
” ” ” <i>thick</i> ”	”	0 18 6½	
(2) Fruit liable to duty as such :—			
Crystallised, Glacé or Metz	”	1 5 8	
Tinned or Bottled, in Syrup	”	1 5 8	

Unless the Importer elects to pay duty on the whole weight at 25s. 8d. per cwt. (or five-sixths of that rate as the case may be), the Fruit is charged as Fruit preserved without Sugar, and the Syrup at 3s. 5d. (subject to declaration on entry as indicated above), 5s. 8½d. or 15s. 1½d. per cwt. (or five-sixths of the respective rate as the case may be) according to its rating.

Mixtures of dutiable and non-dutiable Fruit are charged as though the whole were dutiable, unless a separate account can be taken of the non-dutiable Fruit.

Apricots, Crystallised and Glacé, are charged with duty at 25s. 8d. per cwt. (or five-sixths of that rate as the case may be), but Tinned and Bottled Apricots, Apricot Pulp, Plum Pulp, and Tinned and Bottled Green Figs are charged with duty as non-dutiable Fruit preserved in Sugar, i.e., on the Sugar or Syrup only.

(a) The term “sweetening matter” does not include Saccharin, for which see Note to Saccharin.

TABLE 97—continued.

Customs Duties—continued.		Rates of Duty	
		Full	Preferential
		£ s. d.	£ s. d.
SUGAR, &c.—continued.			
Fruits, Imitation, Crystallised or not, on the entry for which the Importer has declared that the duty on the Sugar or other sweetening matter (a) used in the preparation of the goods does not exceed 21s. 1d. per cwt. (or five-sixths of that rate, as the case may be)	the cwt.	1 1 1	} Five-sixths of full rate.
Fruits, Imitation, Crystallised or not, in all other cases	"	1 5 8	
Ginger, Preserved in Syrup or Sugar	"	0 18 6½	
Jam, Marmalade and Fruit Jellies, if not made from Fruit liable to duty as such (b)	"	0 18 6½	
Jam, Fruit Jellies and Pulp, if made from Fruit liable to duty as such	"	1 5 8	
Marzipan	"	0 15 1½	
Milk, Condensed, sweetened	"	0 11 8	
Milk, Condensed, slightly sweetened, on the entry for which the Importer has declared that the duty on the Sugar, or other sweetening matter (a) used in the preparation of the goods does not exceed 4s. 7d. per cwt. (or five-sixths of that rate, as the case may be)	"	0 4 7	
Milk Powder :—			
If declared by the Importer not to contain any added Sugar and found free from added Sugar	—	Free	
On the entry for which the Importer has declared that the duty on the Sugar or other sweetening matter (a) used in the preparation of the goods does not exceed 9s. 4½d. per cwt. (or five-sixths of that rate, as the case may be)	"	0 9 4½	
In all other cases, including those in which the importer wishes to dispense with sampling and testing	"	1 1 1	
Tamarinds, preserved in Syrup	"	0 5 8½	
Other Preparations made with added Sugar or other sweetening matter (a)	"	Charged under Sec. 7 Finance Act, 1901 (see Preliminary Note 4).	

(a) The term "sweetening matter" does not include Saccharin, for which see Note to Saccharin.

(b) "Apricot," "Green Fig" or "Plum" Jams, Jellies and Pulp are charged under this head

TABLE 97—continued.

Customs Duties—continued.		Rates of Duty	
		Full	Preferential
		£ s. d.	£ s. d.
TABLE WATERS :—			
Table Waters (other than Herb Beer) which contain as the result of the ordinary process of manufacture, or are prepared in the ordinary process of manufacture with, Sugar or other sweetening matter, or which are fermented beverages		the gallon	0 0 4
Herb Beer		"	0 0 2
Other Table Waters		"	0 0 8
TEA		the lb.	0 0 8
TOBACCO :—			
Unmanufactured :—			
If Stripped or Stemmed :—			
Containing 10 lb. or more of moisture in every 100 lb. weight thereof		"	0 8 2½
Containing less than 10 lb. of moisture in every 100 lb. weight thereof		"	0 9 1
If Unstripped or Unstemmed :—			
Containing 10 lb. or more of moisture in every 100 lb. weight thereof		"	0 8 2
Containing less than 10 lb. of moisture in every 100 lb. weight thereof		"	0 9 0½
Manufactured, viz. :—			
Cigars		"	0 15 7
Cigarettes		"	0 12 7
Cavendish or Negrohead		"	0 11 10½
Cavendish or Negrohead Manufactured in Bond		"	0 10 4½
Other Manufactured Tobacco		"	0 10 4½
Snuff containing more than 13 lb. of moisture in every 100 lb. weight thereof		"	0 9 9½
Snuff not containing more than 13 lb. of moisture in every 100 lb. weight thereof		"	0 11 10½
WATCHES, see <i>Ad Valorem</i> duties.			
WINE :—			
Not exceeding 30° of Proof Spirit		the gallon	0 2 6
Exceeding 30° but not exceeding 42° of Proof Spirit		"	0 6 0
And for every degree or part of a degree beyond the highest above charged, an additional duty		"	0 0 6
Wine includes Lees of Wine.			
Additional—			
On Still Wine imported in Bottle		the gallon	0 2 0
On Sparkling Wine (a)		"	0 12 6

(a) Wine rendered sparkling or effervescent in Bond is liable to the same duties as imported Sparkling Wine.

TABLE 97—continued.

(2) CUSTOMS DRAWBACKS.	Rates of Drawback.		
	Full.	Preferential.	
	£ s. d.	£ s. d.	
<i>AD VALOREM</i> Goods—if it is proved to the satisfaction of the Revenue Commissioners that an import duty has been duly paid on the goods and that the goods have not been used in the Irish Free State—upon being exported, as merchandise :—			
CLOCKS, WATCHES, and the component parts of clocks and watches ...	... }	Equal to the amount of duty paid.
MOTOR CARS, including motor bicycles and motor tricycles }		
ACCESSORIES and component parts of motor cars, motor bicycles or motor tricycles, other than tyres }		
MUSICAL INSTRUMENTS, including gramophones, pianolas and other similar instruments }		
ACCESSORIES and component parts of musical instruments, and records and other means of reproducing music }		
DEPRECIATED CURRENCY GOODS (see pages 36 and 37.)	... }		
KEY INDUSTRY GOODS (see pages 36 and 37.)	... }		
BEER of an original gravity of 1055° imported or brought into the Irish Free State—upon being subsequently exported, or shipped for use as ships' stores ...	for every 36 galls. }		5 0 3*
(And so in proportion for any difference in gravity).			
CHICORY, see Coffee.			
CINEMATOGRAPH FILMS—if it is proved to the satisfaction of the Revenue Commissioners that an import duty has been duly paid, and that the article has not been used in the Irish Free State—upon being exported, as merchandise ...	— }	Equal to the amount of duty paid.	
COCOA :—		Equal to the amount of duty paid in respect of the quantity of cocoa, or cocoa butter, or cocoa husks and shells, as the case may be, which appears to the satisfaction of the Ministry of Finance to have been used in the manufacture or preparation of the goods.	
Goods in the manufacture or preparation of which in the Irish Free State any duty-paid cocoa, or cocoa butter, or cocoa husks and shells, has or have been used—upon being exported, or shipped for use as ships' stores, or deposited in a bonded warehouse for use as ships' stores	— }		

* This rate of drawback only takes effect where it is shown that the import duty has been paid at the current rate.

TABLE 97—continued.

Customs Drawbacks—continued.		Rates of Drawback.	
		Full.	Preferential.
COFFEE, Chicory, Mixtures of Coffee and Chicory :—			
Roasted Coffee or Roasted Chicory, or any mixture of Roasted Coffee and Roasted Chicory, if it is shown to the satisfaction of the Revenue Commissioners that the duties on importation have been duly paid, and subject to conditions prescribed by the Commissioners—upon being exported or shipped for use as ships' stores, or if roasted in the Irish Free State deposited in a bonded warehouse for use as ships' stores—			
Coffee	... .. the 100 lb.	£ s. d. 1 8 0*	} Five-sixths of full rate.
Chicory	... .. "	1 2 6*	
Mixtures of Coffee and Chicory	... .. "	1 2 6*	
No drawback is allowed on any Coffee, Chicory, or mixture, if any substance other than Coffee, Chicory, or a substance necessarily or ordinarily used in the manufacturing of Chicory is mixed therewith.			
FRUIT, DRIED (Figs, Fig Cake, Raisins, Currants) :—			
Goods in the manufacture or preparation of which in the Irish Free State any of the following articles, viz. :— Dried Figs, Fig Cake, Raisins or Currants, have been used—upon being exported, or shipped for use as ships' stores, or deposited in a bonded warehouse for use as ships' stores			Equal to the amount of duty paid in respect of the quantity of the article which appears to the satisfaction of the Ministry of Finance to have been used in the manufacture or preparation of the goods if it is shown to the satisfaction of the Revenue Commissioners that the duties on importation have been duly paid.
GLUCOSE	} see SUGAR, &c.		
MOLASSES			
SACCHARIN			
SUGAR, &c. :—			
Sugar which has passed a refinery in the Irish Free State, and on which the proper import duties have been paid—upon being exported, or deposited in any bonded warehouse for use as ships' stores			Equal to the amount of duty paid on Sugar of the like polarisation.
Molasses produced by a refiner in the Irish Free State from Imported Sugar and delivered by him to a licensed distiller for use in the manufacture of Spirits.		the cwt.	0 5 8½* } Five-sixths of full rate.

* This rate of drawback only takes effect where it is shown that the import duty has been paid at the current rate.

TABLE 97—*continued.*

Customs Drawbacks— <i>continued.</i>		Rates of Drawback.	
		Full.	Preferential.
SUGAR, &c.— <i>continued.</i>			
Goods (other than Beer) in the manufacture or preparation of which in the Irish Free State any Sugar, Molasses, Glucose, or Saccharin liable to duty has been used—upon being exported, or deposited in any bonded warehouse for use as ships' stores	—		Equal to the amount of duty paid in respect of the quantity of that article which appears to the satisfaction of the Ministry of Finance to have been used in the manufacture or preparation of the goods, or, in the case of residual products, to be contained therein.
Sugar and Glucose used in the brewing of Beer for export—upon deposit of the Beer in bond.	—		Equal to the amount of duty paid on such Sugar and Glucose.
† TOBACCO :—			
(1) Tobacco manufactured in the Irish Free State—upon being, by any licensed manufacturer, exported, as merchandise, or shipped for use as ships' stores, or deposited in any bonded warehouse for use as ships' stores, or exported by parcel post :—			
Cigars	the lb.	0 9 3½*	} Five-sixths of full rate.
Cigarettes	"	0 9 1*	
Cut Roll, Cake, or other manufactured Tobacco	"	0 8 10*	
Snuff (not being Offal Snuff)	"	0 8 7*	
(2) Stalks, Shorts, or other refuse of Tobacco, including Offal Snuff—upon being, by any licensed manufacturer, exported as merchandise, or deposited :—			
in an approved bonded warehouse for exportation as merchandise ;			} Five-sixths of full rate.
in a bonded warehouse approved for the manufacture of sheep-wash, &c. ; or			
for abandonment in an approved State Warehouse	"	0 8 4½*	

* This rate of drawback only takes effect where it is shown that the import duty has been paid at the current rate.

† The rates of drawbacks specified are allowed on Tobacco, &c., containing 14 per cent. of moisture, a proportionate increase or reduction being made if the moisture is less or more than 14 per cent.

A deduction is made from the drawback for every lb. of inorganic matter in excess of 22 per cent. (calculated on the Tobacco, &c., exclusive of water). The Revenue Commissioners are, however, empowered to waive this deduction, except in the case of Snuff, where they are satisfied that there has been no artificial increase of inorganic matter during manufacture.

No drawback is allowed on the exportation of any Cavendish or Negrohead Tobacco manufactured in bond and delivered for home consumption.

TABLE 97—continued.

(3) CUSTOMS ALLOWANCES.		Rates of Allowance.	
		Full.	Preferential.
		£ s. d.	£ s. d.
MOLASSES produced by a refiner in the Irish Free State from Sugar on which the import duty has been paid—if the Molasses is to be used solely for the purpose of food for stock	the cwt.	0 5 8½*	} Five-sixths of full rate.
SPIRITS :— Imported unsweetened Spirits, and Rum or Imitation Rum, after being used in the manufacture of Mineralised Methylated Spirits—upon being exported	the proof gallon.	0 0 3	

* This rate of allowance only takes effect where it is shown that the import duty has been paid at the current rate.

TABLE 98.—Excise Duties, Drawbacks and Allowances for 1923-24.

(1) EXCISE DUTIES		Rates of Duty.	
		£ s. d.	
BEER	} For every 36 gallons of worts of a specific gravity of 1055 degrees, and so in proportion for any difference in quantity or gravity.	5 0 0	
CARDS, PLAYING		the pack	0 0 3
CHICORY, raw or kiln-dried	the cwt.	1 1 1	
CIDER and PERRY	the gallon	0 0 4	
COFFEE or Chicory substitutes or any mixture of any such substitutes with Coffee or Chicory	the ¼ lb.	0 0 1	
ENTERTAINMENTS :— Where the payment for admission excluding the duty—			
Is ... 0 2½ or under	s. d.	0 0 0½	
Exceeds 0 2½ and does not exceed 0 4	s. d.	0 0 1	
" 0 4 " " " " " " " "	s. d.	0 0 1½	
" 0 4½ " " " " " " " "	s. d.	0 0 2	
" 0 7 " " " " " " " "	s. d.	0 0 3	
" 1 0 " " " " " " " "	s. d.	0 0 4	
" 2 0 " " " " " " " "	s. d.	0 0 6	
" 3 0 " " " " " " " "	s. d.	0 0 9	
" 5 0 " " " " " " " "	s. d.	0 1 0	
" 7 6 " " " " " " " "	s. d.	0 1 6	
" 10 6 " " " " " " " "	s. d.	0 2 0	
" 15 0	s. d.	0 2 0	
		for the first 15s., and 6d. for every 5s. or part of 5s. over 15s.	

TABLE 98—*continued.*

EXEMPTIONS.—Applications for Certificates of Exemption from Duty may be made in the case of Entertainments of any of the following classes :—

- (a) An Entertainment the whole of the takings of which, without any deduction for any expenses whatever, are devoted to philanthropic or charitable purposes.
- (b) An Entertainment which is of a wholly educational character.
- (c) An Entertainment which is intended only for the amusement of children and the charge for admission to which is not more than 2d. for each person.
- (d) An Entertainment which is provided for partly educational or partly scientific purposes by a society, institution, or committee not conducted or established for profit.
- (e) An Entertainment which is provided in furtherance of the object of reviving national pastimes by a society or institution founded with that object and not conducted or established for profit.
- (f) An Entertainment, provided by or on behalf of a school or other educational institution not conducted or established for profit, which is provided solely for the purpose of promoting some object in connection with the school or institution, and at which all the persons taking part as performers are under the age of eighteen and are receiving or have received instruction in the school or institution. "Educational Institution" includes any organisation certified by a local education authority to be established and conducted for the purpose of providing social or physical training for children or young persons who are attending or have attended schools or educational institutions provided, aided, or maintained by that authority, and "persons who are receiving or have received instruction in the school or institution" includes persons who are members of the organisation.
- (g) An Entertainment provided by a society which is established solely for the purpose of promoting the interests of the industry of agriculture, or some branch thereof, or the manufacturing industry, or some branch thereof, or the public health, and which is not conducted for profit; and consisting solely of an exhibition of the products of the industry, or branch thereof, for promoting the interests of which the society exists, or materials, machinery, appliances or foodstuffs used in the production of those products, or of articles which are of material interest in connection with questions relating to the public health, as the case may be.
- (h) An Entertainment which :—
 - (1) Is provided by a society which is established solely for the purpose of promoting graphic art or the art of sculpture, or both such arts, and which is not conducted for profit and
 - (2) Consists solely of an exhibition of works of graphic art or of sculpture, or of both such classes of works, executed and exhibited by persons who practise graphic art or the art of sculpture for profit and as their main occupation.

N.B.—In sub-paragraphs (g) and (h) the expression "society" include a company, institution, or other association of persons by whatever name called. In sub-paragraph (g) the expression "agriculture" includes horticulture and live-stock breeding, and the expression "live-stock" includes animals of any description.

REPAYMENT of Entertainments Duty may be obtained where the Revenue Commissioners are satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic or charitable purposes, and that the whole of the expenses of the entertainment do not exceed 30 per cent. of the receipts.

ALLOWANCE of duty is also made, under certain conditions in respect of spoiled or unused Entertainments duty Stamps.

TABLE 98—continued.

Excise Duties—continued.		Rates of Duty.	
		£ s. d.	
GLUCOSE, <i>see</i> SUGAR, &c.			
MATCHES :—			
On any number in a box not exceeding eighty	} the stand- ard gross of 10,000 matches. }	0 5 0	
On any number in a box in excess of eighty		0 3 4	
MOLASSES, <i>see</i> SUGAR, &c.			
SACCHARIN, <i>see</i> SUGAR, &c.			
SPIRITS :—			
If warehoused for 3 years or upwards ...	the proof gal.	3 12 6	
If warehoused for 2 and less than 3 years	"	3 13 6*	
If not warehoused or warehoused for less than 2 years	"	3 14 0*	
Any Excise duty paid on Spirits in excess of the rate of 14s. 9d. the proof gallon is repaid if it is proved to the satisfaction of the Revenue Commissioners that the Spirits have been used for scientific purposes, or used solely in the manufacture or preparation of articles recognised by them as being used for medical purposes.			
SUGAR, &c.		£ s. d.	
†SUGAR :—			
Not exceeding 76° of polarisation ...	the cwt.	Five-sixths of	0 11 2
Exceeding 76° and not exceeding 77°	"	" "	0 11 6.8
" 77° " " 78°	"	" "	0 11 11.3
" 78° " " 79°	"	" "	0 12 3.8
" 79° " " 80°	"	" "	0 12 8.3
" 80° " " 81°	"	" "	0 13 0.8
" 81° " " 82°	"	" "	0 13 5.2
" 82° " " 83°	"	" "	0 13 9.7
" 83° " " 84°	"	" "	0 14 2.8
" 84° " " 85°	"	" "	0 14 7.8
" 85° " " 86°	"	" "	0 15 0.8
" 86° " " 87°	"	" "	0 15 5.9
" 87° " " 88°	"	" "	0 15 11.5
" 88° " " 89°	"	" "	0 16 5.1
" 89° " " 90°	"	" "	0 16 11.8
" 90° " " 91°	"	" "	0 17 6.5
" 91° " " 92°	"	" "	0 18 1.2
" 92° " " 93°	"	" "	0 18 8.0
" 93° " " 94°	"	" "	0 19 2.7
" 94° " " 95°	"	" "	0 19 9.4
" 95° " " 96°	"	" "	1 0 4.1
" 96° " " 97°	"	" "	1 0 10.8
" 97° " " 98°	"	" "	1 1 5.6
" 98°	"	" "	1 3 4
MOLASSES and Invert Sugar and all other Sugar and Extracts from Sugar which cannot be completely tested by the polariscope and on which duty is not otherwise charged :—			
If containing 70 per cent. or more of sweetening matter	"	" "	0 13 6
If containing less than 70 per cent. and more than 50 per cent. of sweetening matter	"	" "	0 9 8
If containing not more than 50 per cent. of sweetening matter	"	" "	0 4 9½
Molasses is free of duty when cleared for use by a licensed distiller in the manufacture of Spirits, or if it is to be used solely for the purpose of food for stock.			

* In this case the spirits must have been distilled at a strength of not less than 60 o.p. and may be delivered to *authorised persons only* on receipt of a requisition.

† No Duty is chargeable as respects sugar or molasses made from Beet grown in the Irish Free State.

TABLE 98—continued.

Excise Duties—continued.		Rates of Duty	
SUGAR, &c.—continued.			
GLUCOSE :—			
Solid	the cwt.	Five-sixths of	£ s. d. 0 16 3
Liquid	"	" "	0 11 8
SACCHARIN (including substances of a like nature or use)	the oz.	" "	0 8 3
TABLE WATERS :—			
Table Waters (other than Herb Beer) which contain as the result of the ordinary process of manufacture, or are prepared in the ordinary process of manufacture with, Sugar or other sweetening matter, or which are fermented beverages			
	the gallon		0 0 4
Herb Beer	"		0 0 2
Other Table Waters	"		0 0 8
TOBACCO :—			
Unmanufactured, viz. :—			
Tobacco containing 10 lb. or more of moisture in every 100 lb. weight thereof		the lb.	Five-sixths of 0 8 0
Tobacco containing less than 10 lb. of moisture in every 100 lb. weight thereof		"	" " 0 8 10½
Manufactured, viz. :—			
Cavendish or Negrohead manufactured in bond		"	" " 0 10 4½

(2) Excise Drawbacks		Rates of Duty	
BEER, brewed on or after 20th April, 1920,—upon being exported as merchandise, or shipped for use as ships' stores, or deposited in an approved warehouse for the purpose of being exported or shipped for use as ships' stores.		{ For every 36 gallons of an original gravity of 1055° and so in proportion for any difference in quantity or gravity. }	5 0 3*
For additional drawback in respect of Sugar and Glucose, see "Sugar, &c."			
CHICORY, Roasted,—upon being exported, or shipped for use as ships' stores, or deposited in a bonded warehouse for use as ships' stores, from the premises of a chicory roaster	the 100 lb.		0 18 9
CHICORY MIXED WITH COFFEE, Roasted,—upon being exported, or shipped for use as ships' stores, or deposited in a bonded warehouse for use as ships' stores	"		0 18 9

These drawbacks only take effect where it is shown that the Excise duty on Chicory and the import duty on Coffee have been duly paid. No drawback is allowed on any Chicory, or Chicory and Coffee mixture, if any substance other than Coffee, Chicory, or a substance necessarily or ordinarily used in the manufacturing of Chicory, is mixed therewith.

* This rate of drawback only takes effect where it is shown that the duty has been paid at the current rate.

TABLE 98.—continued.

(2) Excise Drawbacks—continued.	Rates of Drawback.	
GLUCOSE MOLASSES SACCHARIN	} See SUGAR, &c.	
SPIRITS, Home-made:—		
Home-made Compounds exceeding 11 o.p., Liqueurs (including all sweetened or otherwise "obscured" Compounds), Tinctures and Medicinal Spirits—upon being deposited in an approved warehouse by the licensed rectifier or compounder for exportation, or for ships' stores ...	} the proof gallon.	} According to the amount of duty paid.*
Unsweetened Home-made Compounds not exceeding 11 o.p.—upon being deposited in an approved warehouse, by the licensed rectifier or compounder for exportation, or for ships' stores, or for home consumption	}	}
Tinctures (including Medicinal Spirits, Essences, and Perfumed Spirits)—upon being exported, or shipped as ships' stores, or exported by Parcel Post, direct from the premises of the licensed rectifier or compounder ...	}	}
Rectified Spirits of Wine of less strength than 50 o.p.—upon being deposited in an approved warehouse by the licensed rectifier for exportation, or for ships' stores or for use in warehouse ...	}	}
Rectified Spirits of Wine of a strength not less than 50 o.p.—upon being deposited in an approved warehouse by the licensed rectifier for exportation, or for ships' stores, or for use in warehouse, or for delivery for use duty free under Section 8 of the Finance Act, 1902; and Spirits of a strength not less than 74 o.p. (absolute alcohol)—upon being deposited for the foregoing purposes or for home consumption ...	} the proof gallon	} According to the amount of duty paid.*
Rectified Spirits of Wine , including absolute alcohol—upon being exported direct from the premises of a licensed rectifier or compounder ...	}	}
SUGAR, &c.:—		
Sugar —upon being exported, or shipped for use as ships' stores, or deposited in a bonded warehouse for use as ships' stores ...	} the cwt.	} According to the amount of duty paid.
Molasses and Invert Sugar and all other Sugar and Extracts from Sugar which cannot be completely tested by the polariscope—upon being exported, or shipped for use as ships' stores, or deposited in a bonded warehouse for use as ships' stores ...	}	}

* Where Imported Spirits have been used in the manufacture of the Compounds, &c., drawback is calculated as if the duty on those Spirits had been paid at the Excise Rate.

TABLE 98.—*continued.*

(2) Excise Drawbacks.— <i>continued.</i>		Rates of Drawback.
SUGAR, &c.— <i>continued.</i>		
Molasses—upon being delivered to a licensed distiller for use in the manufacture of spirits	the cwt.	£ s. d. Five-sixths of 0 4 9½*
Glucose—upon being exported, or shipped for use as ships' stores, or deposited in a bonded warehouse for use as ships' stores, or deposited in a bonded Cavendish Factory for the manufacture of Cavendish or Negro-head Tobacco	”	{ According to the amount of duty paid.
Saccharin (including substances of a like nature or use)—upon being exported, or shipped for use as ships' stores, or deposited in a bonded warehouse for use as ships' stores	the oz.	” ”
Sugar and Glucose used in the brewing of Beer for export—upon deposit of the Beer in bond	the cwt.	{ According to the amount of duty paid on such Sugar and Glucose.
Goods (other than Beer) in the manufacture or preparation of which in the Irish Free State any Sugar, Molasses, Glucose or Saccharin liable to duty has been used—upon being exported, or shipped for use as ships' stores, or deposited in a bonded warehouse for use as ships' stores	—	{ According to the amount of duty paid in respect of the quantity of Sugar, Molasses, Glucose or Saccharin which appears to the satisfaction of the Ministry of Finance to have been used in the manufacture or preparation of the goods.
TOBACCO	the lb.	{ Five-sixths of Full rates of Customs Drawback (see page 108).

* This rate of drawback only takes effect where it is shown that the Excise duty has been paid at the current rate.

(3) EXCISE ALLOWANCES.		Rates of Allowance
MATCHES, removed from a manufactory or warehouse—upon being exported, or shipped for use as ships' stores	{ the standard gross of 10,000 matches. }	£ s. d. 0 0 2
MOLASSES, produced from Sugar made in the Irish Free State on which the Excise duty has been paid—if the Molasses is to be used solely for the purpose of food for stock	the cwt.	Five-sixths of 4 9½†

† This rate of allowance only takes effect where it is shown that the Excise duty has been paid at the current rate.

TABLE 98.—*continued.*

(3) EXCISE ALLOWANCES	Rates of Allowance	
SPIRITS :—		
Home-made Plain Spirits —upon being exported, or shipped as stores, or used in warehouse for fortifying wines or for any other purpose to which Imported Spirits may be applied ...	the proof gallon.	£ s. d. 0 0 3
Rectified Spirits of Wine of less strength than 50 o.p.—upon being deposited in warehouse by the rectifier ...	„	0 0 3
Rectified Spirits of Wine of a strength not less than 50 o.p.—upon being exported, or shipped as stores, or used in warehouse ...	„	0 0 3
Home-made Compounds exceeding 11 o.p.—upon being deposited in warehouse by the rectifier ...	„	0 0 5
Home-made Compounds not exceeding 11 o.p.—upon being exported, or shipped as stores, or used in warehouse	„	0 0 5
Home-made Liqueurs, Tinctures or Medicinal Spirits, Essences and Perfumed Spirits —upon being exported, or shipped as stores ...	„	0 0 5
Home-made Plain Spirits —upon being used for the manufacture of Power or Industrial Methylated Spirits ...	„	0 0 5
Home-made Plain Spirits —after being used in the manufacture of Mineralised Methylated Spirits—upon being exported ...	„	0 0 3
Home-made Spirits (other than Methyl Alcohol) received by an authorised user of Spirits duty-free under Section 8 of the Finance Act, 1902 ...	„	0 0 5
TOBACCO , in a marketable condition and fully cured—upon being exported from warehouse or curer's premises or upon being manufactured into Cavendish or Negrohead in bond ...	the lb.	0 0 2

TABLE 99.—Immature Spirits : Net Receipts from additional Duties.

Description				1923-24
				£
Home-made	...	...	...	—
Rum	...	...	...	305
Brandy	...	...	...	—
Other Spirits	...	...	...	2,405
			Total	2,710

TABLE 100.—Distilleries : Output in year ended 30th September, 1923.

Class of Distillery	Number	Output
Distilleries manufacturing Yeast :—		Proof Gallons
Using Patent Stills with or without Pot Stills	1	388,248
Using Pot Stills only	—	—
Distilleries not manufacturing Yeast :—		
Using Patent Stills with or without Pot Stills	—	—
Using Pot Stills only	6	1,468,195
Totals	7	1,856,443

TABLE 101.—Distilleries : Number at Work.

Period	Number of Distilleries at Work
Year ended 30th September, 1923	7

TABLE 102. Distilleries : Distribution of those at work during year ended 30th September, 1923.

County					Number
Dublin	...	...	...	...	3
Kildare	...	...	...	...	1
Louth	...	...	...	...	1
Offaly	...	...	...	...	1
Westmeath	...	...	...	...	1

TABLE 103.—Distilleries : Materials used in year ended 30th September, 1923 (a).

Malt	Unmalted Grain	Malt Culms
Bushels 346,896	Bushels 438,488	Bushels 24,824

(a) Based on Returns supplied by the Distillers.

TABLE 104. Illicit Distillation : Detections and Seizures of Plant, Materials, etc.

Year (ended 31st March)					Number
1923-24	...	...	...	...	237

TABLE 105.—Imported Spirits : Consumption and Receipts (details).

Description	Imported in	Year ended 31st March, 1924	
		Quantity retained for Consumption	Net Receipts
		Proof Gallons	£
Rum (Table 13)	Cask	62,459	228,081
" " " " " " " "	Bottle	3,909	14,585
" " " " " " " "	Cask	2	7
" " " " " " " "	Bottle	21	79
Brandy (Table 14)	Cask	11,293	42,528
" " " " " " " "	Bottle	24,372	92,974
Geneva (Table 15)	Cask	3,761	14,401
" " " " " " " "	Bottle	12,799	49,987
Sweetened, unenumerated ...	Cask	765	2,858
" " " " " " " "	Bottle	6,187	16,409
Unsweetened, unenumerated (Table 15)	Cask	48,384	174,768
" " " " " " " "	Bottle	58,551	201,121
Naphtha and Methylic Alcohol	Cask	— 6 (minus)	— 24 (minus)
" " " " " " " "	Bottle	39	153
Unsweetened, not shown to be unenumerated	Cask	19	41
" " " " " " " "	Bottle	2,334	3,562
Not Tested	Bottle	266(a)	731
Perfumed	Cask	—	—
" " " " " " " "	Bottle	849(a)	5,161
For Methylation	—	54,412	1,134
" " " " " " " " delivered free	—	14,190	—
For use in Art or Manufacture, delivered free	—	—	—
Articles containing Spirit :—			
Perfumery	—	27	105
Toilet Soap	—	43	362
Varnish	—	—	—
Duty on Samples	—	—	3
Total	—	304,676	849,026

(a) Liquid Gallons.

TABLE 106. — Spirits : Non-dutiabie use under Finance Act, 1902.

Year (ended 31st March)	Use	Home- made	Imported		Total
			Methylic Alcohol	Other than Methylic Alcohol	
		Proof Gallons	Proof Gallons	Proof Gallons	Proof Gallons
1923-24 ...	Arts & Manufacture Scientific (Universi- ties, Hospitals, etc.)	—	—	—	—
		49	—	—	49
Total ...		49	—	—	49

TABLE 107. Methylated Spirits : Issue of Spirits for Manufacture of.

Year (ended 31st March)	Home-made Spirits	Imported Spirits	Total
	Proof Gallons	Proof Gallons	Proof Gallons
1923-24 ...	37,156	68,602	105,758

TABLE 108.— Methylated Spirits : Manufacture of.

Year (ended 31st March)	Industrial		Mineralised		Total		Allowances paid to Methylators of Industrial Methylated Spirit
	Spirits Received for Manu- facture	Quantity Issued	Spirits Received for Manu- facture	Quantity Issued	Spirits Received for Manu- facture	Quantity Issued	
	Proof Galls.	Bulk Galls.	Proof Galls.	Bulk Galls.	Proof Galls.	Bulk Galls.	£
1923-24 ...	29,691	18,182	76,067	51,265	105,758	69,447	108

TABLE 109.—Industrial Methylated Spirits : Uses.

Use	Quantity Used. Year (ended 31st March) 1924
Manufactures :	Bulk Gallons
Finish for sale	3,402
Varnishes, Polishes or Lacquers for sale	4,378
Stains, Paints, Enamels, etc., for sale	2,419
Varnishes, Finish, Stains, Polishes, Lacquers, etc., or for use in Manufacturers' own workshops—Not for sale	2,532
Embrocations, Liniments and Lotions	1,038
Oil Refinery	739
Surgical Dressings	27
Hair Washes	2,159
Cattle Medicines	189
Aniline and other Dyes—Solutions	27
Photo Plates	6
Inks	23
Collodion	4
Disinfectants	9
Other Purposes :	
Dyeing and Cleaning Operations in Laundries and Dye Works	51
Educational and Scientific Purposes in Colleges and Schools	193
Hospitals, Asylums and Infirmaries	965
Analytical and Scientific Purposes in the Laboratories of Analysts, Works, Chemists, etc.	44
Preservation of Specimens in Museums and Hospitals	112
Total	18,317

TABLE 110.—Home-made Beer: Materials used and Beer Produced.

Year (ended 31st Sept.)	Brewers for Sale								Beer Produced
	Materials Used								
	Malt	Malt Husks	Oat Husks	Rice Grits and Flaked Rice	Maize Grits, Flaked Maize and other similar Preparations	Sugar, including its equivalent Syrups, Glucose and Saccharin	Hops	Hop Substitutes	
	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	lbs.	lbs.	Bulk Barrels (a)
1923	4,426,576	72	976	24,192	130,772	210,375	8,792,762	40	2,803,217

(a) Barrels of 36 gallons at any gravity less 6 per cent. for waste.

TABLE 111.—Home-made Beer : Exports.

Year (ended 31st March)				Quantity	
1923-24	...	...	...	Standard Barrels 1,430,336	

TABLE 112.—Wine retained for Consumption : Countries whence consigned, 1923-24.

Description	Germany	Netherlands	France	Portugal	Madeira	Spain Red Wine	Spain White Wine
Cask, not exceeding 30°	Gallons 387	Gallons 1,370	Gallons 43,200	Gallons 58,503	Gallons 214	Gallons 39,205	Gallons 30,325
„ exceeding 30° ...	142	162	3,701	414,071	404	2,368	40,725
Bottle, Still, not exceeding 30° ...	248	121	2,030	64	—	1,665	54
Bottle, Still, exceeding 30° ...	25	12	69	220	6	27	22
Bottle, Sparkling ...	257	117	17,864	—	—	—	—
Total ...	1,059	1,782	66,864	472,858	624	43,265	71,126
Duty received ...	£349	£341	£20,371	£131,556	£150	£5,988	£16,029

Description	Italy	Other Foreign Countries	Australia	Other British Possessions	Great Britain	Northern Ireland	Total
Cask, not exceeding 30°	Gallons 4,644	Gallons 2,104	Gallons 5,508	Gallons 355	Gallons 64,553	Gallons 4,358	Gallons 254,726
„ exceeding 30° ...	1,196	1,376	—	—	68,624	9,734	542,503
Bottle, Still, not exceeding 30° ...	240	—	minus - 2	—	22,388	1,762	28,570
Bottle, Still, exceeding 30° ...	minus - 3	—	(a)	minus - 1	3,966	4,088	8,431
Bottle, Sparkling ...	(a) 80	—	—	(a)	5,291	107	23,716
Total ...	6,157	3,480	5,506	354	164,822	20,049	857,946
Duty received ...	£1,052	£676	£384	£27	£38,611	£5,598	£221,132

(a) Excess of Repayments.

TABLE 113.—Sparkling Wine : Descriptions retained for Consumption.

Description						1923-24
						Gallons.
Champagne	...	...	...	...	...	20,186
Saumur	...	...	...	...	...	187
Burgundy	...	...	...	...	...	76
Hock	...	...	...	...	...	45
Moselle	...	...	...	...	...	49
Other Sorts	...	...	...	...	...	3,173
TOTAL						23,716

TABLE 114.—Imported Sugar : Details for 1923-24.

Polarisation	Net Quantities entered for Consumption				Receipts			
	Imported		Refined in Bond	Total	Imported		Refined in Bond	Total
	Refined	Unrefined Cane and other Sorts			Refined	Unrefined		
	Cwt.	Cwt.	Cwt.	Cwt.	£	£	£	£
Not exceeding 76° ...	—	3	—	3	—	2	—	2
Exceeding 76° not exceeding 77° ...	—	—	—	—	—	—	—	—
" 77° " " 78° ...	—	—	—	—	—	—	—	—
" 78° " " 79° ...	—	—	—	—	—	—	—	—
" 79° " " 80° ...	86	—	—	86	60	—	—	60
" 80° " " 81° ...	40	—	—	40	28	—	—	28
" 81° " " 82° ...	304	—	—	304	216	—	—	216
" 82° " " 83° ...	421	—	—	421	321	—	—	321
" 83° " " 84° ...	817	—	—	817	639	—	—	639
" 84° " " 85° ...	2,619	—	—	2,619	2,109	—	—	2,109
" 85° " " 86° ...	4,369	—	—	4,369	3,624	—	—	3,624
" 86° " " 87° ...	3,352	—	—	3,352	2,853	—	—	2,853
" 87° " " 88° ...	3,375	—	—	3,375	2,961	—	—	2,961
" 88° " " 89° ...	2,233	—	—	2,233	2,012	—	—	2,012
" 89° " " 90° ...	3,724	—	—	3,724	3,473	—	—	3,473
" 90° " " 91° ...	7,056	—	—	7,056	6,797	—	—	6,797
" 91° " " 92° ...	6,040	—	—	6,040	6,013	—	—	6,013
" 92° " " 93° ...	2,864	—	—	2,864	2,943	—	—	2,943
" 93° " " 94° ...	805	4	—	809	842	5	—	847
" 94° " " 95° ...	432	20	—	452	466	22	—	488
" 95° " " 96° ...	724	67	—	791	767	74	—	841
" 96° " " 97° ...	143	6	—	149	152	7	—	159
" 97° " " 98° ...	195	21	—	216	223	24	—	247
" 98° " " ...	1,479,965	—	—	1,479,965	1,887,939	—	—	1,887,939
Total ...	1,519,564	121	—	1,519,685 (a) 35,727	1,924,438	134	—	1,924,572 43,038
Drawbacks ...	—	—	—	—	—	—	—	—
Net Quantity retained for Consumption and Net Receipts ...	—	—	—	1,483,958	—	—	—	1,881,534

(a) Equivalent, in refined Sugar, of Drawback paid ; Sugar in composite articles is included.

TABLE 115.—Sugar : Imports and Exports.

Calendar Year	Imports	Re-Exports	Net Imports
1923 (9 Months only) { Refined	Cwt. 1,203,526	Cwt. 1,148	Cwt. 1,202,378
{ Unrefined	69	—	69
Total ...	1,203,595	1,148	1,202,447

NOTE.—Figures for first three months of 1923 not available.

TABLE 116.—Imported Articles containing Sugar : Details for 1923-24.

Articles	Quantities retained for Consumption	Net Receipts
	Cwt.	£
Blackening	539	70
Milk Condensed	17,194	9,794
Confectionery (a) and other articles containing Sugar	176,203	169,437
TOTAL	193,936	119,301

(a) Chocolate Confectionery is included under Cocoa Preparations (*see* Table 26).

NOTE.—Duty was based on fixed tariff ratings up to the 26th June, 1923. For the remainder of the Financial Year duty was charged under Section 7 (1) of the Finance Act, 1901 (*see* note 4 in Table 97), in respect of importations of goods manufactured in Great Britain and Northern Ireland.

TABLE 117.—Molasses : Consumption and Receipts.

Year (ended 31st March)	Customs				
	Imported	Manu- factured in Bond from Imported Materials	Total	Drawbacks	Retained for Consump- tion
<i>Quantities</i>	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.
1923-24 ...	22,824	—	22,824	2,076	20,748
<i>Receipts</i>	£	£	£	£	£
1923-24 ...	14,459	—	14,459	1,205	13,254

TABLE 118.—Molasses : Details for 1923-24.

	Sweetening Matter Contained						Total	
	70% or more		Less than 70% and more than 50%		Not more than 50%			
	Quantities	Receipts	Quantities	Receipts	Quantities	Receipts	Quantities	Receipts
	Cwt.	£	Cwt.	£	Cwt.	£	Cwt.	£
Manufactured in bond from imported materials	—	—	—	—	—	—	—	—
Imported manufactured	9,587	7,738	9,891	5,766	3,346	955	22,824	14,459
Entered for consumption (net)	9,587	7,738	9,891	5,766	3,346	955	22,824	14,459
Drawbacks	—	—	2,076	1,205	—	—	2,076	1,205
Retained for consumption	9,587	7,738	7,815	4,561	3,346	955	20,748	13,254

TABLE 119.—Molasses : Duty Free Uses.

Year (ended 31st March)	Used in Distilleries	Food for Stock	Total
	Cwt.	Cwt.	Cwt.
1923-24	—	260	260

TABLE 120.—Glucose.

Year (ended 31st March)	Customs (Imported)					Excise (Home-made)				
	Net Charged with Duty			Drawbacks	Net Total	Charged with Duty less repayments			Drawbacks	Net Total
	Solid	Liquid	Total			Solid	Liquid	Total		
	Cwt.	Cwt.	Cwt.	Cwt. (a)	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	
Quantities 1923-24 ...	452	38,175	38,627	361	38,266	—	—	—	—	—
Receipts 1923-24 ...	£ 352	£ 18,879	£ 19,231	£ 210	£ 19,021	—	—	—	—	—

(a) Estimated equivalent of Drawback paid.

TABLE 121.—Saccharin.

Year (ended 31st March)	Customs (Imported)			Excise (Home-made)			Total
	Net Charged with Duty	Draw- backs	Net	Charged with Duty (less re- payments)	Draw- backs	Net	
<i>Quantities</i> 1923-24 ...	Oz. 8,610	Oz. —	Oz. 8,610	Oz. —	Oz. —	Oz. —	Oz. 8,610
<i>Receipts</i> 1923-24 ...	£ 3,027	£ —	£ 3,027	£ —	£ —	£ —	£ 3,027

TABLE 122.—Tobacco Drawback.

	1923-24	
	Quantities (a)	Amount
	lbs.	£
Tobaccos manufactured :—		
Cigars :—		
Merchandise	—	—
Ships' Stores	—	—
Cigarettes :—		
Merchandise	391	177
Ships' Stores	13	6
Cut, Roll, Cake, or other manufactured tobacco :—		
Merchandise	2,838	1,221
Ships' Stores	86	36
Snuff, not Offal exported as Merchandise	92	39
Offal Tobacco :—		
Stalks :—		
Exported direct	—	—
Deposited, abandoned	225,182	94,052
" not abandoned	—	—
Shorts and Smalls :—		
Exported direct	—	—
Deposited, abandoned	6,366	2,628
" not abandoned	—	—
Offal Snuff :—		
Deposited, abandoned	24,320	10,195
" not abandoned	2,261	896
Total Offal Tobacco	258,129	107,771
Total	261,549	109,250

(a) Reduced to the moisture standard of 14 per cent.; the actual weights exported or deposited for drawback (in the case of Offal), as shown in Table 123, are different.

TABLE 123.—Home Manufactured Tobacco : Exports.

					1923-24
					lbs.
Manufactured out of Bond :—					
Cigars	...	...	...	...	390
Cigarettes	...	...	...	...	2,803
Other Sorts (except Snuff)	...	...	...	...	225,181
Stalks exported on Drawback (a)	...	...	...	...
Snuff :—					92
Not Offals	...	...	...	...	25,044
Offals denatured	...	...	...	...	6,367
Shorts and Smalls	...	...	...	...
Total					259,877

(a) Includes exports of Stalks deposited and abandoned.

TABLE 124.—Tobacco Shipped as Stores for Merchant Vessels.

					1923-24
					lbs.
Foreign manufactured	...	...	...	...	—
Cavendish, manufactured in bond	...	...	...	...	—
Irish Free State, manufactured out of Bond, on	...	...	...	...	99
Drawback	...	...	...	...	—
Unmanufactured	...	...	...	...	—
Total					99

TABLE 126.—Matches.

Year (ended 31st March)	Customs (Imported)		Excise (Home-made)		Total		
	Retained for Home Use	Net Receipts	Retained for Home Use	Net Receipts	Retained for Home Use	Net Receipts	
	Std. gross of 10,000	£	Std. gross of 10,000	£	Std. gross of 10,000	£	
1923-24	Safety:—						
	Number in box not exceeding 80 ...	30,840	7,968	84,501	21,115	115,341	29,083
	Excess over 80 in a box	358	61	—	—	358	61
	Other Sorts:—						
	Number in box not exceeding 80 ...	81,343	21,164	308,691	77,160	390,034	98,324
	Excess over 80 in a box	27,183	4,797	15,589	2,598	42,772	7,395
	Total ...	139,724	33,990	408,781	100,873	548,505	134,863

TABLE 127.—Cinematograph Films.

Year (ended 31st March)	Blank Film		Positives		Negatives		Total	
	Retained for Home use	Net Receipts	Retained for Home use	Net Receipts	Retained for Home use	Net Receipts	Retained for Home use	Net Receipts
	Linear Feet (a)	£	Linear Feet (a)	£	Linear Feet (a)	£	Linear Feet (a)	£
1923-24	16,592	23	4,115,190	12,210	—	—	4,131,782	12,233

(a) Linear feet of the standard width of 1½ inches.

TABLE 128.—Clocks.

Year (ended 31st March)	Clocks, complete, retained for Home Use			Parts retained for Home Use		Total	
	Number	Value	Net Receipts	Value	Net Receipts	Value	Net Receipts
		£	£	£	£	£	£
1923-24	128,524	24,832	8,189	790	228	25,622	8,417
1924-25							



TABLE 132.—Excise Licence Duties : Rates in force for 1923-24.

Description of Licence	Licence Year Begins	Rate of Duty	Notes
CLASS A.—LIQUOR LICENCES.			
MANUFACTURERS.			
1) BREWER'S LICENCE	1st October	£ s. d. Annual	
Brewer for sale—			
Number of barrels brewed during the preceding year—			
Not exceeding 100 barrels ... ..	...	1 0 0	For the purpose of this scale, barrels may be taken at the option of the brewer either to be bulk barrels or standard barrels.
Exceeding 100 barrels—			
For the first 100 barrels ... ..	...	1 0 0	
For every further 50 barrels or fraction of 50 barrels ... ..	...	0 12 0	
Beginner ... ..	...	1 0 0	
Brewer, not for sale—	1st October		
Occupying a house not exceeding £8 annual value, and brewing a quantity not exceeding four bushels of Malt (or the equivalent thereof) for his own use.	}	No charge	A licence is required, but no licence duty is charged and Beer duty is not chargeable.
Occupying a house not exceeding £8 annual value, and not exempt as above	}	1 5 0	
Occupying a house exceeding £8 but not exceeding £10 annual value, in all cases	}	1 5 0	Beer Duty not chargeable.
Occupying a house exceeding £10 but not exceeding £15 annual value, and brewing solely for his own domestic use	}	2 10 0	

TABLE 132.—Excise Licence Duties—*continued.*

Description of Licence	Licence Year Begins	Rate of Duty	Notes
CLASS A.—LIQUOR LICENCES—<i>continued</i>			
BREWER'S LICENCE—<i>continued</i>			
		£ s. d. Annual	
Occupying a house exceeding £10 but not exceeding £15 annual value, and brewing for consumption by his farm labourers ...	...	0 4 0	} Beer duty also chargeable.
Occupying a house exceeding £15 annual value, in all cases ...	...	0 4 0	
	1st October		
(2) DISTILLER'S LICENCE. ...	...	
Number of proof gallons of spirits distilled during the preceding year—			
Not exceeding 50,000 gallons ...	...	10 0 0	
Exceeding 50,000 gallons—			
For the first 50,000 gallons ...	...	10 0 0	
For every further 25,000 gallons or fraction of 25,000 gallons ...	...	10 0 0	
Beginner ...	...	10 0 0	
(3) RECTIFIER'S OR COMPOUNDER'S LICENCE (a) ...	1st October	15 15 0	
(4) SWEETS MAKER'S LICENCE (a) ...	do.	5 5 0	The expression "sweets" means any liquor which is made from fruit and sugar, or from fruit or sugar mixed with any other material, and has undergone a process of fermentation in manufacture and includes Free State wines, made wines, mead and metheglin.
DEALERS (Wholesale).			
(1) SPIRIT DEALER'S LICENCE (a) ...	1st July	15 15 0	} The duty is subject to a reduction of 50 per cent., where the licence is taken out by a person holding a retail licence for the same liquor, subject to the condition that the charge for the two licences shall not be less than the duty on a dealer's licence held alone.
(2) BEER DEALER'S LICENCE (a) (b) ...	do.	10 10 0	
(3) WINE DEALER'S LICENCE (a) (c) ...	do.	10 10 0	
(4) SWEETS DEALER'S LICENCE (a) ...	do.	5 5 0	

(5) SPIRITS OF WINE LICENCE (a) ... (Manufacturing or Wholesale Chemists and Druggists).	1st July	10 0 0	This licence authorises sale in any quantity of rectified spirits of not less than 43 degrees above proof, for medicinal purposes, to duly qualified medical practitioners, or duly registered pharmaceutical chemists, or chemists and druggists, or persons requiring the spirits for use for scientific purposes in any laboratory. (Finance Act, 1911, S. 9.)
(6) CIDER OR PERRY DEALER'S LICENCE (a)	1st May	0 10 0	This licence is not required by the holder of a licence authorising the sale of cider by retail or of beer in wholesale quantities; but holders of such licences who manufacture for sale, or sell cider purchased from farmers, must apply for the registration of their premises. A farmer whose transactions in cider do not in the opinion of the Revenue Commissioners constitute dealing in cider is not required to obtain a dealer's licence; but if he sells to any person other than a neighbouring farmer he must apply for the registration of his premises.
RETAILERS.			
(1) SPIRIT RETAILER'S ON-LICENCE ... (PUBLICAN'S LICENCE) (a) A duty equal to half the annual value of the licensed premises, subject to the following minimum duty— In non-urban areas and in urban areas with a population of less than 10,000 In urban areas with a population of 10,000 or above	1st October	...	This licence also covers the sale of beer, cider, wine and sweets. The full duty is subject to a deduction of one-seventh in the case of a six-day or early-closing licence, and of two-sevenths in the case of a six-day and early-closing licence.
	...	5 0 0	
	...	7 10 0	
			NOTES RELATING TO PUBLICAN'S AND BEERHOUSE LICENCES. The five following notes relate to publican's and beerhouse licences:— (1) <i>Premises Exceeding £500 Annual Value.</i> Where the annual value of the premises exceeds

(a) Beginners are charged such sum as bears to the full amount of the duty the same proportion as the period for which the licence will be in force bears to a whole year.

(b) Covers also dealing in cider.

(c) Covers also dealing in sweets.

TABLE 132.—Excise Licence Duties—*continued.*

Description of Licence	Licence Year Begins	Rate of Duty	Notes
CLASS A.—LIQUOR LICENCES—<i>continued.</i>			
RETAILERS— <i>continued.</i>			<p>£500 a retailer's on-licence may be granted at the option of the licence holder on payment of an amount equal to one-third of the annual licence value subject to a minimum of £250 in the case of fully licensed premises, and in the case of a beer-house of £166 13s. 4d.</p> <p>Annual licence value is the amount by which the annual value of the premises as licensed premises exceeds the annual value which the premises would bear if they were not licensed premises.</p>
(2) SPIRIT RETAILER'S OFF-LICENCE (a) (b)			<p>(2) <i>Seasonal Hotels.</i></p> <p>The optional charge of one-third of annual licence value applies also in certain cases to Seasonal Hotels, whatever their annual value, the minimum amount of duty payable being £30 where the annual value does not exceed £100, and in any other case £50.</p> <p>(3) <i>Hotels and Restaurants.</i></p> <p>Hotels and Restaurants are, in certain conditions, allowed to pay a reduced duty bearing the same proportion to the full duty as the receipts from the sale of intoxicating liquor bear to the total receipts or, at the option of the licence-holder, a duty of 25 per cent. on the annual licence value, both alternatives being subject to a minimum of one-thirtieth of the annual value in the case of fully licensed premises, and in any other case one-fifteenth of the full duty, but in no case less than the population minimum laid down for a publican's or a beer-house licence as the case may be.</p>
Annual value of licensed premises—	1st October		
Not exceeding £10	10 0 0	
Exceeding £10 and not exceeding £20	...	11 10 0	
" £20 " £30	...	14 0 0	
" £30 " £50	...	15 0 0	
" £50 " £75	...	16 0 0	
" £75 " £100	...	17 10 0	
" £100 " £250	...	19 0 0	
" £250 " £500	...	30 0 0	
" £500	50 0 0	

(3) BEER RETAILER'S ON-LICENCE (a) (c) (d) (BEERHOUSE LICENCE). A duty equal to a third of the annual value of the licensed premises subject to the following minimum duty— In areas which are not urban areas and in urban areas with a popula- tion of less than 10,000 ... In urban areas with a population of 10,000 or above ...	1st October	3 10 0 4 0 0
(4) BEER RETAILER'S OFF-LICENCE (a) (b) (c) Annual value of licensed premises— Not exceeding £10 ... Exceeding £10 and not exceeding £20 " £20 " £30 " £30 " £50 " £50 " £75 " £75 " £100 " £100 " £250 " £250 " £500 " £500 ...	1st October	1 10 0 2 0 0 2 10 0 3 0 0 3 10 0 4 0 0 4 10 0 7 0 0 10 0 0
(5) CIDER RETAILER'S ON-LICENCE (a) (d) Annual Value of licensed premises— Under £30 ... £30 and under £50 ... £50 " " £100 ... £100 and over ...	1st October	2 5 0 3 0 0 4 10 0 6 0 0

(4) Theatres and Places of Entertainment.

The maximum amount of duty payable in respect of premises used for judicial or administrative purposes or as a place of public or private entertainment, or as public gardens, picture galleries, or exhibitions or for any similar purpose to which the holding of a licence is merely auxiliary, is in the case of a theatre the annual value of which does not exceed £2,000, £20; and in any other case, £50.

Where any premises include a music hall, or other similar place of public entertainment, a retailer's on-licence may be granted at the option of the licence-holder on payment of a duty of £50, together with such sum as would be payable as duty on the part of the premises not used as a place of entertainment if that part were a separate set of premises.

(5) Railway Refreshment Rooms.

The maximum amount of duty payable in respect of a retailer's on-licence granted for premises used as refreshment rooms at a railway station is £50.

This licence also covers wholesale dealing in cider.

(a) Beginners are charged such sum as bears to the full amount of the duty the same proportion as the period for which the licence will be in force bears to a whole year.
 (b) Where a Dealer's Licence is held for the same liquor the retailer's licence expires with the dealer's.
 (c) Covers also the sale of cider.
 (d) The full duty is subject to a deduction of one-seventh in the case of a six-day or early-closing licence and of two-sevenths in the case of a six-day and early closing licence.

TABLE 132.—Excise Licence Duties—*continued.*

Description of Licence	Licence Year Begins	Rate of Duty	Notes
CLASS A.—LIQUOR LICENCES — <i>continued.</i>		£ s. d. Annual	
RETAILERS — <i>continued.</i>			
(6) CIDER RETAILER'S OFF-LICENCE (a)	1st October	2 0 0	This licence also covers wholesale dealing in cider.
(7) WINE RETAILER'S ON-LICENCE (a) (d)	do.	—	This licence also covers the sale of sweets.
Annual value of licensed premises—			
Under £30 ... ...	...	4 10 0	
£30 and under £50 ... ...	...	6 0 0	
£50 " £100 ... ...	...	9 0 0	
£100 and over ... ...	...	12 0 0	
(8) WINE RETAILER'S OFF-LICENCE (a) (b)	do.	—	This licence also covers the sale of sweets.
Annual value of licensed premises—			
Not exceeding £20 ... ...	...	2 10 0	
Exceeding £20 but not exceeding £30 ... ...	...	3 0 0	
" £30 " £50 ... ...	...	3 10 0	
" £50 " £75 ... ...	...	4 0 0	
" £75 " £100 ... ...	...	4 10 0	
" £100 " £250 ... ...	...	5 0 0	
" £250 " £500 ... ...	...	7 0 0	
" £500 ... ...	...	10 0 0	
(9) SWEETS RETAILER'S ON-LICENCE (a) (d)	do.	—	
Annual value of premises—			
Under £30 ... ...	...	2 5 0	
£30 and under £50 ... ...	...	3 0 0	
£50 " £100 ... ...	...	4 10 0	
£100 and over ... ...	...	6 0 0	

(10) SWEETS RETAILER'S OFF-LICENCE (a) (b)	do.	2 0 0
(11) PASSENGER VESSEL LICENCE ...	do.	10 0 0
(12) do.	...	Per day 2 0 0
(13) RAILWAY RESTAURANT CAR LICENCE	do.	Annual 1 0 0
OCCASIONAL LICENCES.—		
(14) Sale of any intoxicating liquor ...	...	Per day 0 10 0
(15) Sale of beer or wine only ...	...	0 5 0

A "passenger vessel" means a vessel employed for the carriage and conveyance of passengers, which goes from any place in the Irish Free State to any other place in the Irish Free State, or goes from and returns to the same place in the Irish Free State on the same day. The licences authorise the sale by retail (while the vessel is engaged in carrying passengers) of any intoxicating liquor for consumption on the vessel, and also the sale of tobacco.

This licence authorises the sale by retail of any intoxicating liquor for consumption on the car (a tobacco dealer's licence is required if tobacco is also sold).

These duties do not include the sale of tobacco

CLASS B. — LICENCES OTHER THAN LIQUOR LICENCES.

MANUFACTURERS, TRADERS, &c.

1. Appraisers and House Agents ...	6th July	Annual 2 0 0
2. Auctioneers	do.	10 0 0
3. Glucose, Saccharin, or Invert Sugar Manufacturers	1st July	1 0 0

May act as Appraisers or House Agents without further licence.

(a) Beginners are charged such sum as bears to the full amount of the duty the same proportion as the period for which the licence will be in force bears to a whole year.

(b) Where a Dealer's Licence is held for the same liquor the retailer's licence expires with the dealer's.

(d) The full duty is subject to a deduction of one-seventh in the case of a six-day or early-closing licence and of two-sevenths in the case of a six-day and early-closing licence.

TABLE 132.—Excise Licence Duties—*continued.*

Description of Licence	Licence Year Begins	Rates of Duty	Notes
CLASS B.—LICENCES OTHER THAN LIQUOR LICENCES — <i>continued.</i>			
MANUFACTURERS, TRADERS, &C.— <i>continued.</i>			
4. Hawkers	1st April	£ s. d. Annual 2 0 0	With certain exceptions and modifications a hawker is an itinerant vendor who uses a horse or other beast of burden to convey his wares or travels by any means of locomotion to any place other than his usual place of residence or business, and there sells goods or exposes them for sale, in or at any house, shop, stall, etc.
5. Match Manufacturers (a) ...	1st April	1 0 0	
6. Methylated Spirit Makers (a) ...	1st October	10 10 0	Distillers and rectifiers if so authorised by the Revenue Commissioners may methylate spirit without this licence.
7. Methylated Spirit Retailers (a) ...	do.	0 10 0	
8. Pawnbrokers	1st August	7 10 0	
9. Plate Dealers (a):—	6th July	—	
To trade in or sell gold above 2 dwt. and under 2 oz., or silver above 5 dwt. and under 30 oz., in one article ...	...	2 6 0	
To trade in or sell gold 2 oz. and upwards or silver 30 oz. and upwards in one article ...	...	5 15 0	
Who are also Pawnbrokers ...	...	5 15 0	
Who are also Refiners of Gold or Silver ...	...	5 15 0	
10. Playing Cards, Sellers of, who are also Makers	2nd September	1 0 0	
11. Refreshment Houses (a)	1st April	—	
Premises under £30 annual value ...	...	0 10 6	
£30 and upwards ... ..	...	1 1 0	Licence to keep open any house, room, shop, or building for public refreshment, resort, and entertainment after 10 p.m. or before 7 a.m., such premises not being licensed for the sale of beer, cider, wine, or spirits. This licence is not required for premises situate in a town or place, having a population not exceeding 10,000.

12. Stills or retorts kept or used by persons other than licensed distillers, rectifiers, or compounders of spirits, or vinegar makers (a).	6th July	0 10 0	Exemption allowed in certain cases.
13. Sugar Manufacturers	1st October	1 0 0	Licence to manufacture Irish Free State sugar.
14. Table Water Manufacturers (a)	1st May	0 10 0	The licence is not required for a club which manufactures table waters for supply to members; but the club premises must be registered for the purpose.
15. Tobacco growing, cultivating, or curing	1st March	0 5 0	
16. Tobacco and Snuff Manufacturers :—	6th July	—	
If the unmanufactured Tobacco received in the preceding year ended 5th July, does not exceed 20,000 lbs.	...	5 5 0	
Exceeds 20,000 lb. and does not exceed 40,000 lb. . . . .	...	10 10 0	
Exceeds 40,000 lb. and does not exceed 60,000 lb. . . . .	...	15 15 0	
Exceeds 60,000 lb. and does not exceed 80,000 lb. . . . .	...	21 0 0	
Exceeds 80,000 lb. and does not exceed 100,000 lb. . . . .	...	26 5 0	
Exceeds 100,000 lb. . . . .	...	31 10 0	
Beginners . . . . .	...	5 5 0	And a surcharge (if necessary) within 10 days after the 5th July to make up the above rates, according to the quantity of tobacco entered or brought in for manufacture within the year or period ended 5th July for which the licence was granted.

(a) Beginners commencing in the second, third, or fourth quarter of the year are charged respectively three-fourths, one-half, or one-fourth of the annual rate.

TABLE 132.—Excise Licence Duties—*continued.*

Description of Licence	Licence Year Begins	Rate of Duty	Notes
CLASS B.—LICENCES OTHER THAN LIQUOR LICENCES—<i>continued.</i>			
MANUFACTURERS, TRADERS, &C.— <i>continued.</i>			
17. Tobacco and Snuff Dealers or Sellers (a)	6th July	£. s. d. Annual 0 5 3 Per day	
„ „ Occasional ...	...	0 0 4 Annual	
18. Vinegar Makers for Sale (a) ...	6th July	1 0 0	
CLASS C.—GUN AND GAME LICENCES.			
1. Guns, to use or carry ...	1st August	0 10 0	
2. Game, to kill—whole year ...	do.	3 0 0	£2 charged for a licence for first or second part year (August to October, or November to July).
„ Occasional. (For consecutive days) ...	...	Each Licence 1 0 0 Annual	
„ Gamekeepers ...	1st August	3 0 0	£2 charged for first or second part year (as above).
3. Game Dealers ...	2nd July	2 0 0	

(a) Beginners commencing in the second, third or fourth quarter of the year are charged respectively three-fourths, one-half or one-fourth of the annual rate.

TABLE 133.—Excise Licences—Numbers and Net Receipts
in 1923-24.

	Numbers Issued	Net Receipts
CLASS A.—LIQUOR LICENCES.		
MANUFACTURERS.		
		£
1. Brewers for Sale	18	28,682
Brewers not for Sale :—		
25/- Licence	1	2
50/- Licence	15	790
2. Distillers	8	126
3. Rectifiers	17	89
4. Sweets Makers		
TOTAL MANUFACTURERS ...	59	29,688
DEALERS.		
1. Spirits	407	3,890
2. Beer	592	4,179
3. Wine	236	1,818
4. Sweets	1	3
5. Spirits of Wine	6	55
6. Cider	3	2
TOTAL DEALERS	1,245	9,947
RETAILERS.		
RETAILERS OF SPIRITS :—		
1. Publicans	15,952	136,746
viz.—		
Full	13,121	112,955
Six-Day	1,917	14,459
Early Closing	89	808
Six Day and Early Closing	521	5,484
Charged on Annual Licence Value (exceeding £500 Annual Value) ...	—	—
Hotels (reduced duty)	276	2,079
Restaurants (reduced duty)	6	194
Theatres, Places of Entertainment, &c.	8	194
Railway Refreshment Rooms	14	573
2. Off-Licences	316	4,841
TOTAL SPIRIT RETAILERS ...	16,268	141,587

Excise Licences—continued.

	Numbers Issued	Net Receipts
RETAILERS OF BEER, CIDER AND PERRY :—		
3. On-Licences	98	£ 319
viz.—		
{ Full	90	289
{ Six-Day	5	20
{ Early Closing	—	—
{ Six-Day and Early Closing	2	6
{ Charged on Annual Licence Value (exceeding £500 Annual Value)	—	—
{ Hotels (reduced duty)	—	—
{ Restaurants (reduced duty)	1	4
{ Theatres, Places of Entertainment, &c.	—	—
4. Off-Licences	328	958
TOTAL BEER RETAILERS	426	1,277
RETAILERS OF CIDER AND PERRY :—		
5. On-Licences	—	—
6. Off-Licences	—	—
RETAILERS OF WINE AND SWEETS :—		
7. On-Licences	26	90
viz.—		
{ Full	12	74
{ Six-Day	1	5
{ Early Closing	—	—
{ Six-Day and Early Closing	—	—
{ Hotels (reduced duty)	4	3
{ Restaurants (reduced duty)	9	8
8. Off-Licences	696	2,348
TOTAL WINE RETAILERS	722	2,438
RETAILERS OF SWEETS :—		
9. On-Licences	1	—
viz.—		less than
{ Full	1	10/-
{ Six-Day	—	—
{ Early Closing	—	—
{ Six-Day and Early Closing	—	—
10. Off-Licences	5	10
TOTAL SWEETS RETAILERS	6	10
PASSENGER VESSELS :—		
11. Annual	15	150
12. One-Day	1	2
13. RAILWAY RESTAURANT CARS	11	11
OCCASIONAL LICENCES	1,361	967
viz.—		
14. Any Intoxicating Liquor	1,355	964
15. { Beer	4	2
{ Wine	2	1
TOTAL CLASS A.	20,114	186,078

	Number Issued	Net Receipts
CLASS B.—LICENCES OTHER THAN LIQUOR LICENCES.		£
MANUFACTURERS, TRADERS, &c.		
1. Appraisers and House Agents ...	20	40
2. Auctioneers ...	911	9,100
3. { Glucose Manufacturers ... Saccharin Manufacturers ... }	—	—
4. Hawkers ...	186	378
5. Match Manufacturers ...	1	1
6. Methylated Spirits Makers ...	1	10
7. „ „ Retailers ...	798	391
8. Pawnbrokers ...	135	1,013
9. Plate Dealers ;—		
£2 6/- Rate ...	404	913
£5 15/- „ ...	129	737
10. Refreshment Houses :—		
Under £30 Annual Value ...	75	38
£30 and upwards ...	70	71
11. Stills :—Chemists, &c., keeping or using	22	10
12. Sugar Manufacturers ...	—	—
13. Table Water Manufacturers ...	129	64
14. Tobacco Growers and Curers ...	33	8
15. Tobacco Manufacturers ...	26	352
16. { Tobacco Dealers ... Tobacco Dealers' Occasional Licences ... }	31,296	8,096
17. Vinegar Makers ...	493	11
	2	2
TOTAL CLASS B.	34,731	21,235
CLASS C.—GUN AND GAME LICENCES.		
1. Gun ...	8,846	4,419
2. Game to kill (including Gamekeepers' Licences) ...	754	1,795
„ (Occasional) ...	72	72
3. Game Dealers ...	59	118
TOTAL CLASS C.	9,731	6,404
FINES AND PENALTIES :—		
Liquor ...	—	62
Other ...	—	10
TOTAL FINES AND PENALTIES	—	72
CLASSES A, B, C, and Fines and Penalties :—		
TOTAL ...	64,576	213,789

EXCISE LICENCES—CLASS A.

TABLE 134.—Brewers : Brewers for Sale.

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	18	£ 28,682

Brewers—*continued*—Brewers not for Sale.

(Liable and not liable to Beer Duty.)

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	1	£ 2

TABLE 135.—Retailers of Spirits (Publicans) excluding Occasional Licences.

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	15,952	£ 136,746

TABLE 136.—Retailers of Beer and Wine "On" (excluding Occasional Licences).

Year (ended 31st March)	Numbers Issued		Net Receipts
	Beer	Wine	
1923-24	98	26	£ 409

TABLE 137.—Occasional Liquor Licences (any Intoxicating Liquor).

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	1,355	£ 964

TABLE 138.—Occasional Liquor Licences (Beer only).

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	4	£ 2

**EXCISE LICENCES—CLASS B.—OTHER THAN LIQUOR LICENCES
MANUFACTURERS, TRADERS, &c.**

TABLE 139.—Appraisers and House Agents.

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	20	£ 40

TABLE 140.—Auctioneers.

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	911	£ 9,100

TABLE 141.—Hawkers.

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	186	£ 378

TABLE 142.—Methylated Spirit Retailers.

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	798	391

TABLE 143.—Pawnbrokers.

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	135	£ 1,013

TABLE 144.—Plate Dealers.

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	533	£ 1,650

TABLE 145.—Refreshment House Keepers.

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	145	£ 109

TABLE 146.—Table Water Manufacturers.

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	129	£ 64

TABLE 147.—Tobacco Manufacturers.

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	26	£ 352

TABLE 148.—Tobacco Dealers (excluding Occasional Licences).

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	31,296	£ 8,096

EXCISE LICENCES—CLASS C.—GUN AND GAME LICENCES.

TABLE 149.—Gun Licences.

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	8,846	£ 4,419

TABLE 150.—Game (including Gamekeepers') Licences.

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	826	£ 1,867

TABLE 151.—Game Dealers.

Year (ended 31st March)	Numbers Issued	Net Receipts
1923-24	59	118

TABLE 147. Tobacco Licenses.

Year ended 31st March	Numbers Issued	Net Receipts
1923-24	27	282

TABLE 148. Tobacco Licenses (excluding Occasional Licenses).

Year ended 31st March	Numbers Issued	Net Receipts
1923-24	21,980	2,808

TABLE 149. Gun and Game Licenses.

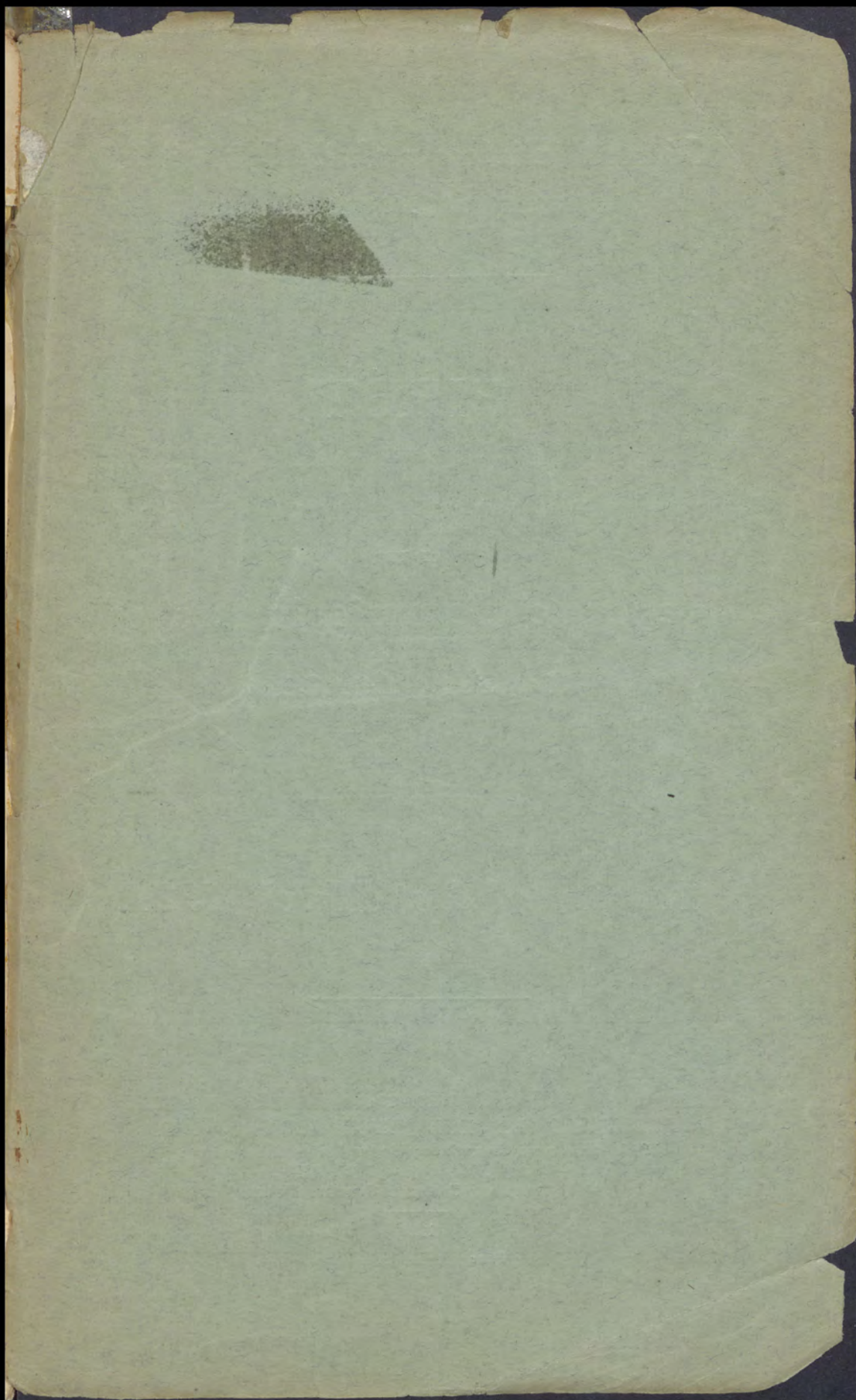
Year ended 31st March	Numbers Issued	Net Receipts
1923-24	8,246	4,419

TABLE 150. Game Licenses (including Gamekeepers' Licenses).

Year ended 31st March	Numbers Issued	Net Receipts
1923-24	838	1,387

TABLE 151. Game Licenses.

Year ended 31st March	Numbers Issued	Net Receipts
1923-24	69	118



Cúntas Bliadhantamhail Coimisinéirí
Ioncuim Shaorstáit Éireann

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