

**Finance Act, 1945**

**20 of 1945**

**[29 May 1945]**

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**SCHEDULE 1 :- Duties on Matches**

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AN ACT TO CHARGE AND IMPOSE CERTAIN DUTIES OF CUSTOMS AND INLAND REVENUE (INCLUDING EXCISE), TO AMEND THE LAW RELATING TO CUSTOMS AND INLAND REVENUE (INCLUDING EXCISE), AND TO MAKE FURTHER PROVISIONS IN CONNECTION WITH FINANCE. BE IT ENACTED BY THE OIREACTHAS AS FOLLOWS:-

## **PART 1 Income Tax**

### **1. Income Tax And Sur-Tax For Year 1945-46 :-**

(1) Income tax shall be charged for the year beginning on the 6th day of April, 1945, at the rate of seven shillings and sixpence in the pound.

(2) Sur-tax (other than excess sur-tax) for the year beginning on the 6th day of April, 1945, shall be charged in respect of the income of any individual the total of which from all sources exceeds one thousand five hundred pounds and shall be so charged at the same rates as those at which it is charged for the year beginning on the 6th day of April, 1944.

(3) Where the total income, within the meaning of section 5 of the Finance Act, 1941 (No. 14 of 1941), of any individual for the year beginning on the 6th day of April, 1945, exceeds one thousand five hundred pounds and includes any such profits as are mentioned in the said section 5, an additional duty of sur-tax (in this section referred to as excess sur-tax) shall be charged for the said year beginning on the 6th day of April, 1945, at the rate of seven shillings and sixpence in the pound in respect of so much of the said income as is made chargeable therewith by subsection (1) of the said section 5 as modified and applied by the subsequent provisions of this section.

(4) The several statutory and other provisions which were in force on the 5th day of April, 1945, in relation to income tax and sur-tax (including excess sur-tax) shall, subject to the provisions of this Act, have effect in relation to the income tax and sur-tax (including excess sur-tax) to be charged as aforesaid for the year beginning on the 6th day of April, 1945.

(5) In the application (by virtue of the next preceding subsection of this section) of Part II of the Finance Act, 1941 (No. 14 of 1941), to the excess sur-tax to be charged as aforesaid for the year beginning on the 6th day of April, 1945, the said Part II shall have effect with and subject to the following modifications, that is to say:-

(a) the expression "the 6th day of April, 1945," shall be substituted for the expression "the 6th day of April, 1941," wherever that expression occurs in the said Part II;

(b) in paragraph (b) of subsection (3) of section 7 of the said Act, the expression "the 5th day of April, 1946," shall be substituted for the expression "the 5th day of April, 1942," and the word "nine"

shall be substituted for the word "five" and the expression "the 5th day of April, 1945," shall be substituted for the expression "the 5th day of April, 1941,".

## **2. Relief Under Case Vi Of Schedule D In Respect Of Losses**

**:-**

(1) Where in any year of assessment a person sustains a loss in any transaction (being a transaction of such kind that, if any profits had arisen therefrom, he would have been liable to be assessed in respect thereof under Case VI of Schedule D) in which he engages, whether solely or in partnership, he may claim that the amount of the said loss shall, as far as may be, be deducted from or set off against the amount of profits or gains on which he is assessed under the said Case VI for that year and that any portion of the loss for which relief is not so given shall be carried forward and, as far as may be, deducted from or set off against the amount of profits or gains on which he is assessed under the said Case VI for the six following years of assessment.

(2) In the application of this section to a loss sustained by a partner in a partnership, the expression "the amount of profits or gains on which he is assessed" shall, in respect of any year, be taken to mean such portion of the amount on which the partnership is assessed under Case VI of Schedule D as he would be required under the Income Tax Acts to include in a return of his total income for that year.

(3) Any relief under this section by way of carrying forward any portion of a loss shall be given as far as possible from the first subsequent assessment for any year within the said six following years, and so far as it cannot be so given then from the next such assessment and so on.

(4) This section shall be deemed to have come into operation on, and shall have effect as on and from, the 6th day of April, 1944.

## **3. Exemption From Income Tax And Sur-Tax Of Certain Payments For Service With The Defence Forces :-**

(1) Deferred pay and gratuities to which this section applies shall be, and be deemed always to have been, exempt from income tax (including sur-tax), and shall not be reckoned in computing income for the purposes of the Income Tax Acts.

(2) This section applies to deferred pay, within the meaning of any regulations under the Defence Forces (Temporary Provisions) Acts,

1923 to 1945, which is credited to the pay account of a member of the Defence Forces, and also applies to gratuities granted in respect of service with the Defence Forces.

## **PART 2** Customs and Excise

### **4. Alteration Of Rates Of Duties On Matches :-**

(1) In lieu of the present duty of customs in respect of matches, there shall be charged, levied, and paid on all matches imported on or after the third day of May, 1945, a duty of customs at the several rates specified in Part I of the Schedule to this Act. (2) In lieu of the present duty of excise in respect of matches, there shall be charged, levied, and paid as on and from the third day of May, 1945, on all matches made in the State a duty of excise at the several rates specified in Part II of the Schedule to this Act.

## **PART 3** Death Duties

### **5. Exemption From Estate Duty And Legacy Duty Of Certain Payments For Service With The Defence Forces :-**

(1) Deferred pay and gratuities to which this section applies shall be exempt from estate duty and legacy duty in connection with the death (whether before or after the passing of this Act) of the person in respect of whose services the said pay or gratuities was or were granted.

(2) This section applies to deferred pay, within the meaning of any regulations under the Defence Forces (Temporary Provisions) Acts, 1923 to 1945, which is credited to the pay account of a member of the Defence Forces, and also applies to gratuities granted in respect of service with the Defence Forces.

## **PART 4** Corporation Profits Tax

### **6. Temporary Amendment Of section 47 Of The Finance Act, 1932 :-**

(1) In respect of every accounting period or part of an accounting period beginning on or after the 1st day of January, 1945, and ending on or before the 31st day of December, 1946, paragraph (b) of subsection (1) of section 47 of the Finance Act, 1932 (No. 20 of 1932), shall be construed and have effect and be deemed always to have had effect as if the word "tramway" were deleted therefrom, and section 17 of the Finance Act, 1944 (No. 18 of

1944), shall be construed and have effect accordingly.

(2) In this section the expression "accounting period" has the same meaning as it has in the enactments relating to corporation profits tax.

## **PART 5** Miscellaneous and General

### **7.** Care And Management Of Taxes And Duties :-

All taxes and duties imposed by this Act are hereby placed under the care and management of the Revenue Commissioners.

### **8.** Short Title, Construction And Commencement :-

(1) This Act may be cited as the Finance Act, 1945.

(2) Part I of this Act shall be construed together with the Income Tax Acts, and Part II of this Act, so far as it relates to duties of customs, shall be construed together with the Customs Acts and, so far as it relates to duties of excise, shall be construed together with the statutes which relate to the duties of excise and the management of those duties.

(3) Part I of this Act shall, save as is otherwise expressly provided therein, be deemed to come into force on and shall take effect as on and from the 6th day of April, 1945.

#### **SCHEDULE 1**

Duties on Matches

Part I.

Customs. s. d.

(a) on all wooden matches in boxes or other containers-

Containing not more than 10 matches. Per 1,000 containers 0 10 2

Containing more than 10 but not more than 20 matches. Per 1,000 containers 1 0 4

Containing more than 20 but not more than 50 matches. Per gross (144) containers  
0 7 4

Containing more than 50 but not more than 75 matches. Per gross (144) containers  
0 11 0

For every additional 25 or part of 25 matches over 75. Per gross (144) containers 0  
2 7

and so in proportion for any less quantity of containers.

(b) on all other matches in boxes or other containers-

Containing not more than 20 matches. Per 1,000 containers 2 0 8

Containing more than 20 but not more than 50 matches. Per gross (144) containers  
0 14 8

Containing more than 50 but not more than 75 matches. Per gross (144) containers  
1 2 0

For every additional 25 or part of 25 matches over 75. Per gross (144) containers 0  
5 2

and so in proportion for any less quantity of containers.

Part II. Excise.

Boxes or other containers-

Containing not more than 10 matches. Per 1,000 containers 0 8 6

Containing more than 10 but not more than 20 matches. Per 1,000 containers 0 17 0

Containing more than 20 but not more than 50 matches. Per gross (144) containers 0 6 3

Containing more than 50 but not more than 75 matches. Per gross (144) containers 0 9 5

For every additional 25 or part of 25 matches over 75. Per gross (144) containers 0 2 2

and so in proportion for any less quantity of containers.