



## CHAPTER 25.

An Act to confirm and give effect to certain agreements as to the relations between the United Kingdom and Eire. A.D. 1938  
[17th May 1938.]

**W**HEREAS the agreements set forth in the First Schedule to this Act have, subject to Parliamentary confirmation, been entered into with a view to the promotion of relations of friendship and good understanding between the United Kingdom and Eire, to the making of a final settlement of all outstanding financial claims of the Governments of those countries against each other, and to the facilitating of trade and commerce between the two countries :

And whereas it is expedient to confirm the said agreements and to make provision for the purpose of giving effect thereto :

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

1. The territory which, in accordance with the provisions of the Irish Free State (Agreement) Act, 1922, and the Irish Free State Constitution Act, 1922, (Session 2) was required to be styled and known as the Irish Free State shall be styled and known as Eire, and accordingly, references in any enactment to the Irish Free State shall be construed as references to Eire. Meaning of term "Eire".  
12 & 13 Geo. 5. c. 4.  
13 Geo. 5. c. 1.

2.—(1) The Agreements set forth in the First Schedule to this Act (hereinafter referred to respectively as "the Agreement regarding Articles 6 and 7 of the Confirmation of agreements

[CH. 25.] *Eire (Confirmation of [1 & 2 GEO. 6.]  
Agreements) Act, 1938.*

A.D. 1938. Articles of Agreement of December 6, 1921", "the  
— Financial Agreement", and "the Trade Agreement") are  
and provi- hereby confirmed.  
sions for  
giving effect  
thereto.

(2) With a view to the fulfilment of the Agreement regarding Articles 6 and 7 of the Articles of Agreement of December 6, 1921, Articles 6 and 7 of the Articles of Agreement for a Treaty between Great Britain and Ireland set forth in the Schedule to the Irish Free State (Agreement) Act, 1922, and in the Second Schedule to the Irish Free State Constitution Act, 1922 (Session 2), and the Annex to the said Articles of Agreement shall cease to have effect.

(3) With a view to the fulfilment of the Financial Agreement, the following provisions shall have effect—

(a) the sum payable in accordance with the provisions of Article 1 of the said agreement shall, as and when received, be paid into the Exchequer;

(b) on such day as the Treasury may certify to be the day on which the said sum, or the final instalment thereof, has been paid into the Exchequer (hereinafter referred to as "the certified date") there shall be paid out of the Consolidated Fund of the United Kingdom or the growing produce thereof to the National Debt Commissioners a sum equal to the aggregate of all sums lent by them to the Treasury under subsection (2) of section four of the Railways (Ireland) Act, 1896, and not repaid before the commencement of this Act together with interest due thereon up to the date of payment;

(c) as from the certified date section four of the Public Works Loans Act, 1927, shall be hereby repealed, and on that date the sum of three million seven hundred and fifty thousand pounds shall be paid out of the Consolidated Fund of the United Kingdom or the growing produce thereof to the National Debt Commissioners and shall be accepted by them in final settlement of all claims under that section against the Government of Eire in respect of local loans;

(d) a sum equal to the amount by which the sum payable in accordance with the provisions of Article 1 of the said agreement exceeds the

59 & 60 Vict.  
c. 34.

17 & 18  
Geo. 5. c. 1.

aggregate of the sums paid under the last two foregoing paragraphs shall be paid out of the Consolidated Fund of the United Kingdom or the growing produce thereof at such times after the certified date as the Treasury may direct and applied in redeeming or paying off debt of such description as the Treasury think fit;

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(e) there shall be charged on and paid out of the Consolidated Fund of the United Kingdom or the growing produce thereof into the Irish Land Purchase fund or account, or other appropriate fund or account, such sums as the National Debt Commissioners may certify to be necessary for defraying all payments specified in the Second Schedule to this Act which become payable out of that fund or account on or after the certified date in respect of land situate in Eire;

(f) as from such day as the Treasury may by order declare to be the day on which the Trade Agreement comes into force, the Irish Free State (Special Duties) Act, 1932, shall be hereby repealed.

22 & 23  
Geo. 5. c. 30.

(4) With a view to the fulfilment of the Trade Agreement, the Ottawa Agreements Act, 1932, and any other enactment relating to customs which amends or relates to that Act, shall, as from such day as the Treasury may by order declare to be the day on which it has been mutually agreed under Article 19 of the said agreement that that agreement shall come into force, have effect as if the said agreement were included among the agreements scheduled to the said Act of 1932 and, as from that day, subsection (3) of section two of that Act shall be hereby repealed.

22 & 23  
Geo. 5. c. 53.

3.—(1) His Majesty may, by Order in Council, make such adaptations of any enactments as appear to him necessary or proper for the purpose of giving effect to the provisions of paragraphs (b) and (e) of subsection (3) of the last foregoing section.

Consequential provisions.

(2) The National Debt Commissioners shall credit the sum mentioned in paragraph (c) of subsection (3) of the last foregoing section to the capital account and the income account respectively of the Local Loans Fund in such proportions as they may, with the consent of the Treasury, determine, and shall, subject to the like

A.D. 1938. consent, adjust the capital account of the said Fund accordingly.

1 Edw. 8. & Livestock Industry Act, 1937, to make orders for ensuring  
1 Geo. 6. the due making of subsidy payments under that Act  
c. 50. shall include power to make orders regulating the times  
and places at which cattle may be imported from Eire  
into the United Kingdom and making provision as to the  
routes to be followed by cattle so imported and as to their  
detention for inspection; and any such order may contain  
such provisions as appear to the Ministers necessary for  
securing the due operation and enforcement of the order  
and may provide for the payment into the Cattle Fund  
24 & 25 established under the Cattle Industry (Emergency Pro-  
Geo. 5. c. 54. visions) Act, 1934, of sums realised on the sale of any  
cattle forfeited under such provisions.

(4) In the event of the Government of the United Kingdom becoming entitled in accordance with Article 4 of the Trade Agreement to regulate imports of eggs or poultry from Eire, the Board of Trade may by order regulate the importation into the United Kingdom of eggs or poultry imported from Eire or exported from Eire to any other country and thence brought into the United Kingdom, and may by any such order make as to eggs or poultry any provision which might be made as to livestock or meat by an order made by the Board under section eleven of the Livestock Industry Act, 1937; and in the event of the Government of the United Kingdom becoming entitled in accordance with the said Article 4 to impose duties on eggs or poultry from Eire, duties of customs on eggs or poultry so imported or brought as aforesaid may be imposed by order of the Treasury; and any order made under this subsection may be varied or revoked by a subsequent order made in like manner:

Provided that the provisions of section ten of the Ottawa Agreements Act, 1932 (which require Parliamentary approval in the case of orders made under that Act) shall apply to orders made by the Board of Trade and to orders made by the Treasury, respectively, under this subsection as those provisions apply to orders so made under that Act, and subsection (1) of section twelve of that Act shall apply to orders made by the Board of Trade under this subsection.

Short title.

4. This Act may be cited as the Eire (Confirmation of Agreements) Act, 1938.

**SCHEDULES.**

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**A.D. 1938.**

**FIRST SCHEDULE.**

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**Section 2.**

**AGREEMENTS BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM AND THE GOVERNMENT OF EIRE.**

The Government of the United Kingdom and the Government of Eire, being desirous of promoting relations of friendship and good understanding between the two countries, of reaching a final settlement of all outstanding financial claims of either of the two Governments against the other, and of facilitating trade and commerce between the two countries, have, subject to Parliamentary confirmation, entered into the Agreements hereinafter set forth :—

**AN  
AGREEMENT REGARDING ARTICLES 6 AND 7  
OF THE ARTICLES OF AGREEMENT OF  
DECEMBER 6, 1921.**

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THE Government of the United Kingdom and the Government of Eire have agreed as follows :—

1. The provisions of Articles 6 and 7 of the Articles of Agreement for a Treaty between Great Britain and Ireland signed on the 6th day of December, 1921, and of the Annex thereto shall cease to have effect.

2. Thereafter the Government of the United Kingdom will transfer to the Government of Eire the Admiralty property and rights at Berehaven, and the harbour defences at Berehaven, Cobh (Queenstown) and Lough Swilly now occupied by care and maintenance parties furnished by the United Kingdom, together with buildings, magazines, emplacements, instruments and fixed armaments with ammunition therefor at present at the said ports.

A.D. 1938.

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1ST SCH.  
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3. The transfer will take place not later than the 31st December, 1938. In the meantime the detailed arrangements for the transfer will be the subject of discussion between the two Governments.

Done in duplicate at London, this 25th day of April, 1938.

Signed on behalf of the  
Government of the  
United Kingdom:

NEVILLE CHAMBERLAIN.  
JOHN SIMON.  
SAMUEL HOARE.  
MALCOLM MACDONALD.  
T. W. H. INSKIP.

Signed on behalf of the  
Government of Eire:

ÉAMON DE VALÉRA.  
SEÁN F. LEMASS.  
SEÁN MACENTEE.  
SÉAMAS O RIAIN.

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FINANCIAL AGREEMENT.

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THE Government of the United Kingdom and the Government of Eire have agreed as follows:—

1. The Government of Eire agree to pay to the Government of the United Kingdom on or before the 30th November, 1938, the sum of £10,000,000 sterling.

2. Subject to the provisions of Article 3 of this Agreement, payment of the sum specified in Article 1 shall constitute a final settlement of all financial claims of either of the two Governments against the other arising out of matters occurring before the date of this Agreement.

3. The provisions of Article 2 of this Agreement shall not affect—

- (i) payments made or liabilities incurred by one Government to the other in respect of agency services or ordinary inter-governmental transactions, whether for goods supplied, services rendered, disbursements made, or otherwise;
- (ii) the payment of £250,000 a year by the Government of Eire to the Government of the United Kingdom in respect of damage to property under the Agreement of the 3rd December, 1925;
- (iii) any payments made or to be made in pursuance of arrangements which have been or may hereafter be reached between the two Governments in respect of the following matters:—
  - (a) Unredeemed Bank notes;

- (b) Withdrawal of United Kingdom silver coin from Eire; A.D. 1938.  
(c) Trustee Savings Banks; —  
(d) Double Taxation. 1ST SIB.  
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4. The Government of the United Kingdom undertake to abolish, as from the date on which the accompanying Trade Agreement between the United Kingdom and Eire comes into force pursuant to Article 19 thereof, the duties of customs chargeable under the Irish Free State (Special Duties) Act, 1932, on Articles imported from Eire into the United Kingdom, or exported from Eire to any other country and thence brought into the United Kingdom.

5. The Government of Eire undertake to abolish, as from the date on which the accompanying Trade Agreement between the United Kingdom and Eire comes into force pursuant to Article 19 thereof, the duties of Customs known as Customs (Emergency) Duties (Tariff List Reference Nos. 280, 281 and 288) chargeable on goods produced or manufactured in the United Kingdom and imported into Eire.

Done in duplicate at London, this 25th day of April, 1938.

Signed on behalf of the  
Government of the  
United Kingdom :

Signed on behalf of the  
Government of Eire :

NEVILLE CHAMBERLAIN.  
JOHN SIMON.  
SAMUEL HOARE.  
MALCOLM MACDONALD.

ÉAMON DE VALÉRA.  
SEÁN F. LEMASS.  
SEÁN MACENTEE.  
SÉAMAS O'RIAIN.

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A

TRADE AGREEMENT.

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THE Government of the United Kingdom and the Government of Eire have agreed as follows :—

ARTICLE 1.

(1) The Government of the United Kingdom undertake that goods grown, produced or manufactured in, and consigned from, Eire, which, on the day on which this Agreement comes into force, are liable to duty under the Import Duties Act, 1932, or under Section 1 of the Ottawa Agreements Act, 1932, and also such goods which are on that day free of duty, shall enjoy

**A.D. 1938.** entry free of customs duty into the United Kingdom. This paragraph does not apply to goods which, on the day on which this Agreement comes into force, are liable to duty both under the Import Duties Act, 1932, or the Ottawa Agreements Act, 1932, and under some other enactment.

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**1st SCH.**  
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(2) Provided that as regards eggs, poultry, butter, cheese and other milk products, the undertaking contained in the first paragraph of this Article shall operate only until the 20th August, 1940.

#### ARTICLE 2.

(1) The Government of the United Kingdom undertake in respect of the goods enumerated in Schedule I to this Agreement that the difference between the rate of the duties of customs chargeable on such goods produced or manufactured in and consigned from Eire on importation into the United Kingdom and the rate chargeable on similar goods the produce or manufacture of any country not within the British Commonwealth of Nations shall not be less than that set out in that Schedule.

(2) Provided that, except as regards dead guinea fowl and game birds, the undertaking contained in the first paragraph of this Article shall operate only until the 20th August, 1940.

#### ARTICLE 3.

(1) The Government of Eire, recognising that it is the policy of the Government of the United Kingdom to promote the orderly marketing of agricultural products, declare their readiness to co-operate in any arrangements made or approved by that Government for this purpose, and the Government of the United Kingdom, for their part, will not seek to regulate the quantity of any such goods produced in Eire and imported into the United Kingdom unless it appears to them that the orderly marketing of such goods cannot otherwise be secured.

(2) Before any such regulation is put into force, there shall be consultation between the two Governments, and the Government of the United Kingdom undertake that, in determining the quantity or percentage share to be allotted to Eire, regard shall be had so far as practicable to the past position of Eire in the trade and to any special conditions which may have affected, or be affecting, the volume of Eire exports to the United Kingdom.

(3) The Government of Eire, when so requested by the Government of the United Kingdom, will furnish estimates of the quantities of any agricultural product likely to be exported from Eire to the United Kingdom in any period.

(4) This Article shall apply to fish and fishery products as it applies to agricultural products.

A.D. 1938.

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ARTICLE 4.

(1) The Government of Eire undertake to consult from time to time with the Government of the United Kingdom as to the quantities of eggs and poultry to be exported from Eire to the United Kingdom, and to exercise such control of exports as may be necessary to make effective any agreement so reached.

(2) Should consultation between the two Governments fail to lead to a satisfactory arrangement, and should imports from Eire so increase as, in the opinion of the Government of the United Kingdom, to endanger the stability of the market for eggs or poultry in the United Kingdom, then the Government of the United Kingdom shall be entitled to regulate quantitatively those imports to such extent as may be necessary for securing the stability of the market. In such cases the quantities to be admitted from time to time shall be the subject of consultation between the two Governments and shall be fixed in accordance with the general principles of this Agreement.

(3) Should, however, the two Governments agree that the purpose in view can be more conveniently effected by means of duties than by quantitative regulation, then, notwithstanding anything to the contrary in Article 1 of this Agreement, the Government of the United Kingdom may impose such duties as may be necessary for securing the stability of the market. In that case the rate of duty shall be decided after consultation between the two Governments.

ARTICLE 5.

(1) The Government of Eire undertake that goods produced or manufactured in the United Kingdom of the classes or kinds enumerated in Part I of Schedule II, which are not now liable to customs duty (other than duties of customs known as Customs (Emergency) Duties (Tariff List Reference Nos. 280, 281 and 288)) or quantitative regulation, shall continue to enjoy entry into Eire free of customs duty (other than Package Duty) and quantitative regulation.

(2) The Government of Eire undertake to admit free of customs duty and quantitative regulation goods of the classes or kinds specified in Part II of Schedule II produced in the United Kingdom.

ARTICLE 6.

(1) The Government of Eire undertake, in respect of consignments or parcels of imported goods of United Kingdom

A.D. 1938. origin, to reduce from two shillings and sixpence to one shilling  
 — the Minimum Charge of Customs Duty at present applicable to  
 1st Sch. consignments or parcels of all imported goods.  
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(2) The Government of Eire undertake, in respect of customs entries for imported goods of United Kingdom origin which are not charged with customs duty, to repeal the Stamp Duty which is at present charged in respect of customs entries for all imported goods.

(3) The Government of Eire undertake, in respect of parcels of goods of United Kingdom origin not liable to duty, imported through the post, to abolish the Post Office delivery charge of sixpence per parcel levied in respect of all parcels of goods not liable to customs duty.

(4) The Government of Eire undertake that the duty of customs known as Package Duty shall not be charged upon goods produced or manufactured in the United Kingdom at rates exceeding one penny per pound (or part of a pound) or one penny per pint (or part of a pint).

(5) The Government of Eire undertake that Package Duty shall not be charged upon goods of United Kingdom origin in respect of—

- (a) packages containing goods imported for the personal use of the importer and brought in by such importer or his servant or a member of his family;
- (b) packages containing goods which are gifts for the use or enjoyment of the consignee and are imported through the post;
- (c) packages imported through the post which are not made up of internal packages or which, if made up of internal packages, do not contain more than six such internal packages.

#### ARTICLE 7.

The Government of Eire undertake that, where licences are issued for the admission of dutiable goods into Eire either free of duty or at a rate of duty less than that ordinarily charged on such goods, any goods covered by such licences which are produced or manufactured in the United Kingdom shall be admitted free of duty, and similar goods covered by such licences, produced or manufactured in any country not within the British Commonwealth of Nations, shall be subject to a duty of not less than 10 per cent. *ad valorem* (or an appropriate rate of specific duty) unless they are of a class or kind of which supplies of goods produced or manufactured in the United Kingdom are not for the time being available.

ARTICLE 8.

A.D. 1938.

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(1) The Government of Eire undertake that a review shall be made as soon as practicable by the Prices Commission of existing protective duties and other import restrictions in accordance with the principle that such duties and restrictions upon goods produced or manufactured in the United Kingdom shall be replaced by duties which shall not exceed such a level as will give United Kingdom producers and manufacturers full opportunity of reasonable competition, while affording to Eire industries adequate protection having regard to the relative cost of economical and efficient production, provided that in the application of this principle special consideration may be given to the case of industries not fully established. The tariff on goods produced or manufactured in the United Kingdom will be adjusted, where necessary, to give effect to the recommendations of the Prices Commission.

(2) In regard to any protective duties or restrictions which may be imposed by the Government of Eire after the date of this Agreement, a similar procedure shall be followed at the request of the Government of the United Kingdom.

(3) It is understood that quantitative restrictions may be imposed in accordance with the provisions of Article 10 (2) and may, subject to and in accordance with the recommendations of the Prices Commission, be maintained in respect of any of the goods specified in Schedule III.

ARTICLE 9.

(1) The Government of Eire undertake to admit free of customs duty, except as provided in the fourth paragraph of this article, goods of the classes or kinds specified in Schedule IV produced in the United Kingdom.

(2) The Government of the United Kingdom recognise that it may be necessary for the Government of Eire, in pursuance of their agricultural policy, to regulate the imports of certain agricultural products, including those enumerated in Schedule IV.

(3) In such cases the quantities of United Kingdom products to be admitted from time to time shall be the subject of consultation between the two Governments and shall be fixed in accordance with the general principles of this Agreement.

(4) Duties may be imposed by the Government of Eire in agreement with the Government of the United Kingdom in cases where it appears to them that the purpose in view can be more conveniently effected by this means. In such cases the rate of duty, and the margin of preference to be accorded to United Kingdom goods, shall be decided after consultation between the two Governments.

(5) This Article shall apply to fish and fishery products as it applies to agricultural products.

A.D. 1938.

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1ST SCH.  
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## ARTICLE 10.

(1) The Government of Eire undertake that the duties of customs charged upon the importation into Eire of goods produced or manufactured in the United Kingdom of the classes or kinds enumerated in Parts I and II of Schedule V to this Agreement shall not exceed the rates shown in those parts of that Schedule. Provided that, on the abolition of control by quantitative regulation, higher rates of duty may be charged on the goods enumerated in Part II of that Schedule subject to the recommendation of the Prices Commission.

(2) If the imports into Eire of any class or kind of goods enumerated in Parts I and II of Schedule V should increase to such an extent as to endanger the prospects of success of the producers or manufacturers of such goods in Eire, and if it should appear that such increase in imports is due to the reduction of customs duties in pursuance of this Article, then the Government of Eire shall be entitled to apply quantitative regulation to imports of such goods. In that event the quantities of such goods produced or manufactured in the United Kingdom to be admitted into Eire shall be fixed after consultation with the Government of the United Kingdom.

## ARTICLE 11.

(1) The Government of Eire undertake that goods produced or manufactured in the United Kingdom shall be entitled to admission into Eire at the preferential rate of duty wherever such a rate exists and that existing margins between the full and the preferential rates shall not be reduced.

(2) The Government of Eire undertake that the rates of customs duty charged on goods of the classes or kinds specified in Schedule VI, the produce or manufacture of any country not within the British Commonwealth of Nations, shall be not less than those specified in that Schedule, and that the margins of preference thereby accorded to goods of United Kingdom origin of those classes or kinds shall be maintained.

(3) Whenever new duties are imposed or the existing rates of duty charged on any goods on importation into Eire are adjusted in accordance with the provisions of Article 5 (2), Article 8 or Article 9, the difference between the rate of customs duty charged on such goods the produce or manufacture of the United Kingdom and the rate charged on similar goods produced or manufactured in any country not within the British Commonwealth of Nations shall be not less than one-third of the latter rate, or 10 per cent. *ad valorem* (or its equivalent), whichever is the greater.

## ARTICLE 12.

The review provided for in Article 8 shall be held first upon the classes of goods for which the Government of the United Kingdom request early consideration.

ARTICLE 13.

A.D. 1938.

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1ST SCH.  
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The Government of Eire undertake that United Kingdom producers and manufacturers shall be entitled to full rights of audience before the Prices Commission when it has under consideration matters arising under Article 8 of this Agreement.

ARTICLE 14.

If the Government of either country are satisfied after enquiry that goods the produce or manufacture of the other country are being imported and sold in the former country at less than their comparable price in the home market, due allowance being made for transport and other charges, they shall be at liberty, after consultation with the Government of the other country, to impose special duties or other import restrictions on such goods.

ARTICLE 15.

Except to the extent that may be necessary to maintain production in Eire on an economic basis or to secure the effective operation of schemes for the orderly marketing of agricultural products, the Government of Eire undertake to withdraw the export bounties or subsidies that have been paid in respect of goods exported from Eire to the United Kingdom. In particular they undertake to withdraw export bounties and subsidies in so far as the intention of such payments has been to counteract the effect of duties of customs on such goods on importation into the United Kingdom, in all cases where such duties have been abolished.

ARTICLE 16.

It being the intention of the Government of Eire that coal, coke and manufactured fuel of United Kingdom origin shall continue to be imported into Eire in not less than the proportion which such coal, coke and manufactured fuel formed of total imports of those products into Eire in the year 1937, they undertake to abolish the present control by licence of the importation of coal and to admit into Eire coal, coke and manufactured fuel of United Kingdom origin free of duty and to charge a duty of not less than 3s. per ton on coal, coke and manufactured fuel of other origin.

ARTICLE 17.

(1) The Government of Eire undertake that complete or substantially complete aggregates of parts for complete or substantially complete motor vehicles, motor vehicle bodies, or motor vehicle chassis, manufactured in the United Kingdom shall not on importation into Eire be subject to quantitative restriction (with the exception of the goods specified in

A.D. 1938. Schedule III and, pending review by the Prices Commission in accordance with Article 8, laminated springs and leaves) and shall not, for the purpose of admission at the rates of duty known as Compounded Duties where such rates are at present applicable, be subjected to more onerous conditions as regards degree of assembly at the time of importation than those at present in operation.

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(2) It is, however, understood that on the removal of quantitative restrictions from electric filament lamps in accordance with paragraph (1) of this Article, such lamps may be subjected to rates of duty higher than the rates of duty known as Compounded Duties.

(3) The Government of Eire undertake that completely assembled private motor vehicles of a c.i.f. value of £750 or more, manufactured in the United Kingdom, shall enjoy entry into Eire free of quantitative restriction, and that the rate of Customs duty to be charged on such vehicles shall not exceed 22½ per cent.

#### ARTICLE 18.

Should either Government come to the conclusion that the objects of this Agreement are not being attained in any particular respect, or that a change of circumstances necessitates a variation in its terms, the other Government, upon receiving a notification to that effect, will enter immediately into consultation with the first Government, and both Governments will use every endeavour to find an equitable solution of the matter.

#### ARTICLE 19.

This Agreement shall come into force on a date to be mutually agreed between the two Governments. It shall remain in force for a period of three years from the date of its coming into force and, unless notice of termination shall have been given by either Government to the other six months before the expiry of that period, it shall remain in force until the expiry of six months from the date on which notice of termination is given.

Done in duplicate at London, this 25th day of April, 1938.

Signed on behalf of the  
Government of the  
United Kingdom :

Signed on behalf of the  
Government of Eire :

NEVILLE CHAMBERLAIN.

JOHN SIMON.

SAMUEL HOARE.

MALCOLM MACDONALD.

W. S. MORRISON.

ÉAMON DE VALÉRA.

SEÁN F. LEMASS.

SEÁN MACENTEE.

SÉAMAS O RIAIN.

SCHEDULE I.

A.D. 1938.

1ST SCH.  
—cont.

(Article 2.)

Article.	Margin of Preference.
Butter . . . . .	15s. per cwt.
Cheese . . . . .	15% <i>ad valorem</i> or 15s. per cwt., whichever is the less.
†Eggs in shell—	
(a) Not exceeding 14 lb. in weight per great hundred	1s. per great hundred.
(b) Over 14 lb. but not exceeding 17 lb. in weight per great hundred	1s. 6d. per great hundred.
(c) Over 17 lb. in weight per great hundred	1s. 9d. per great hundred.
Condensed milk, whole, not sweetened . . . . .	6s. per cwt.
Condensed milk, whole, sweetened or slightly sweetened	5s. per cwt., in addition to the difference between the full and preferential rates of duty in respect of sugar content.
Condensed milk, sweetened, separated or skimmed	The difference between the preferential rate of duty in respect of the sugar content and either the full rate of duty in respect of the sugar content or 10% <i>ad valorem</i> , whichever may be applicable.
Milk powder and other preserved milk, excluding condensed milk, not sweetened	6s. per cwt.
Cream . . . . .	10% <i>ad valorem</i> .
†Live poultry and game . . . . .	10% <i>ad valorem</i> .
Dead guinea fowl and game birds . . . . .	10% <i>ad valorem</i> .

† These preferential margins apply only so long as the goods are not dutiable under Article 4 (3).

A.D. 1938.

1ST SCH.  
—cont.

## SCHEDULE II.

## PART I.

*(Article 5 (1).)*

## Article.

1937 Import List No.	
9-13	Horses.
15	Other live quadruped animals (except cattle, sheep and pigs).
	<i>Class II, Group A.—Food Stuffs of Animal Origin.</i>
38-41	Fish, preserved, excluding fish filleted, kippered or smoked, or in sealed containers.
	<i>Class II, Group B.—Cereals and Feeding Stuffs.</i>
ex 101	Cotton seed cake meal, otherwise cotton seed meal.
	<i>Class II, Group C.—Fruit, Vegetables, Vegetable Oils and Fats, Edible.</i>
174	Beans in grain, dried.
	<i>Class II, Group D.—Miscellaneous Articles of Food.</i>
209	Hops.
	<i>Class III, Group A.—Non-metalliferous Mine and Quarry Products and Manufactures thereof.</i>
349	Graphite (plumbago).
ex 355	Stone, unworked (other than marble, chippings wholly or partly of marble, granite and limestone).
ex 359	Felspar; potash felspar; rough stone dust; talc.
363	Electrical ware, including insulators, glazed.
387	Stoneware, glazed (other than pipes, tubes and connections, and tiles).
ex 390	Clay products, glazed, viz. :— Baked clay filter candles; mosaics; mosaic tiles; terra-cotta ornaments.
414	Scientific glassware.
ex 415/03	Glassware, other than domestic and illuminating.
ex 422	Cement (other than hydraulic, asbestos, rubber, Keene's and Parian).
432	Slate and slates wholly or mainly manufactured (other than roofing slates).
ex 435	Coving stones; ganister bricks; lithographic stones; stone fireplaces.
	<i>Class III, Group B.—Iron and steel and manufactures thereof (excluding cutlery and machinery).</i>
440	Pig iron.
ex 448	Brassed strips; steel strips for manufacture of corsets; tempered steel lathing.

SCHEDULE II, PART I—(continued).

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1937 Import List No.	Article.	1st Sch. —cont.
ex 450	Cast steel sheets and plates for guillotine knives; mica steel sheets and plates; stainless steel sheets and plates.	
ex 455	Asphalt coated sheets and plates; bitumen coated sheets and plates; silver finish sheets and plates; stainless steel sheets and plates coated.	
ex 460	Railway and Tramway permanent way material (other than fishplates and steel rails).	
504	Chains and chain cables (not transmission, for vehicles).	
516/02	Furniture, iron and steel of such descriptions as are not at present liable to duty.	
ex 520	Collapsible shop gates; shutter gates.	
562	Iron and steel wire cable and rope (except insulated cable).	
ex 586 ex 655	} Manufactures of iron and steel, viz. :—  Butt hinges; buckles; ball bearings and bushes; can openers; castors; clothes racks; coal tongs; coat hangers and hooks; corkscrews, cork drawers and openers; door bolts, door closers, door mats and scrapers; fireproof doors; fire screens; sash balances, chains, fasteners, fittings and pulleys; bakers' ovens and oven parts; valves; carpet and stair clips, eyes, grips and rods; carburetted water plant; cash carriers, carrying equipment and carrying system parts; coils and coil holders; collapsible steel crates; die blocks; fish hooks; flush fittings; gas light fittings; grain hoppers and shuttes; hydrants; figures; jigs and fixtures therefor; patterns; pins; keys and key blocks; latches, locks and lock furniture; letter boxes; loose leaf ledger posts; magnets; mincers; moulds, moulding boxes and box patterns; oil cookers and stoves; oxygen cylinders; picture hooks; revolving shutters; spiral staircases and fittings.	

*Class III, Group C.—Non-Ferrous Ores, Metals and Manufactures thereof.*

ex 603	Sprinklers for fire extinguishers.	
ex 608 ex 655	} Brass, bronze and gun metal manufactures, viz. :—  Bearings; binnacles; bird cages; bottle holders; buckles; bushes; burners (gas); candlesticks; carpet and stair clips, eyes, grips and rods; case-ment stays, sash lifts and handles; chains, channels and angles; curtain rail fittings and hooks; display stands; ferrules, filter funnels, strainers and measures; flange cocks; foil (bronze); gas pressure regulators; gongs; hearth furniture; hose fittings, clips and sprayers; keys and key rings; lamp burners and stands; ledger frames; lever handles; locks, latches and fittings; oil cookers and stoves;	

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## SCHEDULE II, PART I—(continued).

1937  
Import List  
No.

Article.

- paper weights and fasteners; parts for cash carrying systems; pedestals; plaque and ornaments; photo frames; pins; port lights; pulleys; rings; saddlery and harness fittings; sockets and shoes; strips; tableware; valves (screw down) less than 1 inch in diameter; washers.
- 609-611 Copper blocks, bars, slabs, ingots, cakes, plates, sheets, strips and rods.
- ex 619 Copper manufactures, viz. :—  
Balls and floats; chains, cordage and tape; funnels and nozzles; gas fittings; gilding metal; hearth furniture; radiators; rings; rollers; stewpans and stills; washers; wire cloth, gauze, screens and sieves.
- 623 Manufactures of lead (other than sheet and piping).
- 624 Nickel and nickel alloys and manufactures thereof.
- 625-627 Tin solder, blocks, ingots, bars, slabs and foil.
- ex 630 Tin manufactures, viz. :—  
Advertising cards; caps and capsules; dish covers; flux; foil discs; frames; gas bowl fittings; graters; sheets and strips; wall plates; wave-set caps.
- 631 Zinc manufactures, viz. :—  
Rolled sheets; plates and discs, excluding printing plates.
- 633-634 White metal alloys (*i.e.*, alloys of tin, lead, zinc, antimony, &c., other than solder) and manufactures thereof.
- 636 Electro-plated ware (other than tankards).
- 644 Manufactures of gold and silver not at present liable to duty.
- 646 Printing type of metal.
- Class III, Group D.—Cutlery, Hardware, Implements and Instruments.*
- ex 654 Hair clippers; scissors.
- ex 675 Engineers' tools, viz. :—  
Acetylene welding outfits; bellows; blow lamps; brazing lamps; garage jacks; hydraulic jacks; surveyors' tapes.
- 678 Dental, surgical, medical and veterinary instruments and appliances :—  
*Excluding* medical instrument tables, holders and frames for charts of body temperatures, bed cradles, walking frames, leg rests, back rests, wheeled stretchers and biers, web and bandages, elastic stockings, socks and bands and foot corrective appliances, such as soles, supports, chiropodists' pads.
- ex 679 Photographic apparatus, component parts and accessories, excluding camera-carrying cases, trays, tanks and dishes.
- 680 Cinematograph films—blanks.
- 690 Photographic plates and films.

SCHEDULE II, PART I—(continued).

A.D. 1938.

1937 Import List No.	Article.	1st SCH. —cont.
ex 692	Cinematograph screens, spools, projector accessories and reflectors.	
693	Scientific instruments and appliances (other than dental, surgical, medical, veterinary, photographic and cinematographic).	
702 } 704 }	Clock parts unassembled or assembled by pressing.	
<i>Class III, Group E.—Machinery and Electrical Goods and Apparatus.</i>		
Agricultural machinery :—		
709	Combined reapers and binders.	
710	Corn grinders, crushers and rollers.	
711	Hand-spraying machines.	
712	Horse-drawn grubbers or hoes with more than one wheel.	
713	Milking machines.	
714	Potato graders or sorters.	
715	Threshing machines.	
ex 737	Mechanical potato diggers; elevators; tractor cultivators; rollers (other than horse-drawn land rollers); grinding mills; seed dressers; agricultural mills; cultivators; binders; sets of fanners; rooters; thistle cutters; lawn, tractor and trailer mowers; rototillers; trussers; clod crushers; sheep shears; gappers; grass harrows; combined grass harrows and ridging ploughs.	
739	Agricultural machinery parts, not at present liable to duty.	
744	Bread, biscuit and cake-making machinery.	
745	Boilers and boiler house plant.	
746	Boot and shoemaking machinery.	
747	Brewing and distilling machinery.	
751	Counter machinery (except weighing scales) and parts.	
752	Cranes, hoists and other lifting machinery.	
Dairy machinery :—		
753	Butterworkers.	
755-756	Churns.	
757	Cream separators.	
ex 758	Cream coolers; milk filters; butter tubs; dairy washing machines; pumps, mechanical (not made of brass, bronze or gunmetal).	
759-760	Electrical motors, generators and dynamos.	
762	Grain-milling machinery.	
763	Hydraulic machinery.	
766	Parts of gas meters.	
773/02	Pressing machines which press by means of rollers, and parts.	
773/03/04	Washing machines, domestic, and parts.	

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## SCHEDULE II, PART I—(continued).

1ST SCH. —cont.	1937 Import List No.	Article.
	773/08	Drying cabinets and drying machines and parts (other than for use in relation to textile materials).
	774	Prime-movers, not electrical—marine engines and parts. Other prime-movers, not electrical :—
	775	Internal Combustion—Gas.
	776	Internal Combustion—Oil, including Diesel.
	777	Internal Combustion—Petrol and other light spirit.
	778	Steam.
	779	Water (other than hydraulic).
	780-785	Printing, bookbinding, cardboard boxmaking, &c., machines and parts.
	789	Pumps and parts, viz. :— Hand-spraying; petrol; soda-water; rotary.
	795	Sewing machines and parts.
ex	796	Stone-breaking and road repairing machinery and parts, excluding concrete mixers, and tar boilers and heaters.
	797	Sweet-making machinery.
	798-799	Textile machinery and parts.
	801	Tobacco and cigarette-making machinery and parts.
	802	Typewriters and parts.
	811	Woodworking machinery and parts.
	814	Accumulators and parts (not for dutiable use).
825/01/02		Carbon rods for street arc lamps and for cinematographic apparatus.
	832	Electric wires and cables—insulated—of which any covering or sheathing, whether internal or external, is made of metal.
	833	Telephone and telegraph instruments and apparatus.
ex	840	Wire for bulbs, tungsten wire and push buttons for electric stands.
<i>Class III, Group G.—Wood and Timber and manufactures thereof.</i>		
	960, 961, 962, 964, 965 979	Wood and timber, raw or sawn, except boards and planks of soft woods not exceeding 1 inch in thickness.
		Punnets and chip boxes.
<i>Class III, Group H.—Textiles (except apparel).</i>		
1050-1054		Wool and wool waste (except flock).
	1124 ex 1125	Garden and fishing nets.
<i>Class III, Group K.—Rubber and rubber manufactures (except apparel).</i>		
	1489	Toys.
<i>Class III, Group L.—Paper, cardboard, &amp;c.</i>		
	1523	Cellulose wrapping, transparent, in sheets or rolls.

SCHEDULE II, PART I—(continued).

A.D. 1938.

1937 Import List No.	Article.	1st Sch. —cont.
	<i>Class III, Group M.—Oil seeds, oils, fats, resins and gums and manufactures thereof.</i>	
1560	Cod liver oil.	
1563	Essential oils, refined (other than turpentine).	
1580–1582	Natural resins and gums.	
1600 ex 1602	} Waxes (other than sealing, paraffin and montan).	
	<i>Class III, Group N.—Fertilisers.</i>	
1605	Basic slag.	
	<i>Class III, Group O.—Chemicals, drugs, perfumery, dyes and colours.</i>	
ex 1621	Acids other than sulphuric, phosphoric, nitric and hydrochloric.	
ex 1624	Bichromate of ammonia; bromide of ammonia; chlorate of ammonia; ferri citrate of ammonia; ichthiosulphonate of ammonia.	
ex 1625	Bleaching earth; chloride of calcium.	
ex 1634	Carbolic acid (including crude).	
1635	Sulphate of copper.	
1640	Magnesium compounds.	
1643, 1644,	Potassium compounds.	
1646		
1652 ex 1653	} Sodium compounds, other than sodium carbonate crystals, acid sodium phosphate, acid sodium pyrophosphate, sodium hypochlorite and sodium hydroxide.	
ex 1657 ex 1658	} The following chemical manufactures :— Acetate of iron; acetone; alum; amyl acetate; amyl alcohol; arsenic compounds; barium carbonate; barium nitrate; benzaldehyde; benzyl acetate; butyl acetate; calcium cyanide; camphor tablets; chlorophyll; cobalt acetate; copperas; decolourising carbon; diacetone alcohol; dragon's blood; hydrogen peroxide; iron perchloride; isinglass solution; isopropyl alcohol; lead acetate; manganese dioxide; menthol crystals; methyl cellulose; methyl chloride gas; methyl salicylate; nitrous oxide; orthodichlorobenzene; phenolphthalein; photographic chemicals; precipitated chalk; rouge; safrol; silver nitrate; strontium compounds; sulphate of alumina; sulphate of iron; sulphate of lime; sulphide of antimony; tin oxide; toluol; trichlorethylene; vitriols, green, white and blue; zinc chloride; zinc stearate.	
1686 1687	} Medicines and medicinal preparations (other than ointments and salves, medicines and medicinal preparations chargeable by reference to dutiable ingredients or as sugar confectionery or as cocoa preparations or as preparations containing sweetening matter).	

A.D. 1938.

## SCHEDULE II, PART I—(continued).

1937 1st Sch. —cont.	Import List No.	Article.	
		The following dyes and dyestuffs and tanning materials, viz. :—	
ex 1688	}	Coal tar dyes; indigo extract; logwood; cutch; myrabolans; tanning extracts.	
ex 1689			
ex 1698			
		Dry colours, viz. :—	
		Aluminium powder; bronze powder; Brunswick green; carbon black; chromium oxide; dry dis- temper; iron ore, powdered; iron oxide; lamp black; litharge; lithopone; oxide of antimony; Prussian blue; raw sienna; red oxide; titanium white; Vandyke brown; zinc oxide; zinc white.	
<i>Class III, Group P.—Miscellaneous.</i>			
	1704	Feathers and down, raw, not ornamental.	
	1719	Bulbs and corms of flowering plants.	
	1727/01	}	
	1729/01		
	1730/01		Seeds for sowing, viz. :—
	1731/01		Turnip; mangel; cabbage; other vegetable seeds
	1732/01		(except peas); clover; flax; flower.
	1733/01		
	1736/01		
	1744	Fuses—blasting.	
ex 1743		Fireworks and sparklers.	
ex 1748		Lead shot.	
	1751	}	
	1752		Small arms and parts thereof (other than air guns and guns for sporting purposes).
ex 1792			Fancy goods, viz. :—
		Cigarette cases; flapjacks; imitation jewellery; manicure sets; millinery ornaments; photo frames; tinsel; watch chains.	
	1802	Gas mantles, incandescent.	
1807-1809		Studs and cuff links and parts thereof.	
ex 1813		Sewing needles and thimbles.	
	1829	Lamps and lanterns (except electric).	
	1868	Pictures and drawings executed by hand.	
ex 1892		Music in sheets.	
1951/01/02	}	Metal toys, mechanical and non-mechanical, electrical and non-electrical.	
1952			

## SCHEDULE II.

## PART II.

(Article 5 (2).)

Live cattle.  
Live sheep and lambs.  
Live poultry which are domestic fowls, turkeys and guinea fowls.

SCHEDULE II, PART II—(continued).

A.D. 1938.

Ducks, geese, game and other live birds.  
Poultry, dead.  
Rabbits and hares, dead.  
Milk, whole, fresh.  
Eggs in shell.  
Wheat offals.  
Pears, raw.  
Rose stocks.

—  
1st Sch.  
—cont.

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SCHEDULE III.

(Article 8 (3).)

Motor cars (completely assembled).  
Assembled motor car chassis.  
Assembled motor car bodies.  
Assembled motor car shells.  
Motor car assemblies, commonly known as balloons.  
Motor cycles (completely assembled).  
Tyres and tubes.  
Sparking plugs.  
Cement.  
Flour and bread.

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SCHEDULE IV.

(Article 9.)

Live pigs.  
Bacon and hams.  
Fish, fresh.  
Fish, filleted and parts.  
Fish, kippered or smoked.  
Seed oats.  
Seed wheat.  
Wheat and barley in grain.  
Malted barley.  
Feeding-stuffs for animals of the following descriptions :—  
    Linseed cake, linseed cake meal, linseed flakes or nuts.  
    Decorticated or undecorticated cotton-seed cake, flakes or nuts.  
    Cocoa-nut cake, meal, flakes or nuts.  
    Palmnut cake, meal flakes or nuts.  
    Earthnut cake, meal, flakes or nuts.  
    Soya bean cake, meal, flakes or nuts.  
Apples, raw.  
Plums, raw.  
Strawberries, fresh.  
Hot-house grapes.

A.D. 1938.

## SCHEDULE IV—(continued).

1st Sch.  
—cont.

Raw fruit pulp or juice—

Comprising pulp or juice of apples, plums (including damsons, prunes and greengages), cherries, strawberries, raspberries (including loganberries), currants and gooseberries.

Tomatoes, raw.

Dried peas.

Grass seeds.

Forest trees.

Fruit trees, bushes and stocks thereof.

Other trees, shrubs and bushes (excluding rose bushes).

Rose bushes.

Cut flowers, plants in flower, flowers attached to bulbs and foliage.

Other plants (including cuttings and slips) not in flower.

Roots of flowering plants.

## SCHEDULE V.

(Article 10.)

## PART I.

Tariff List Ref. No.	Article.	Rate of Duty.
ex 244	Jams, marmalades and fruit jellies	4d. per lb.
—	Biscuits, not containing cocoa, not sweetened	3d. per lb. Not subject to prohibition.
ex 244	Biscuits, not containing cocoa, sweetened	3½d. per lb. Not subject to prohibition.
ex 244	Confectionery (other than biscuits, jams, marmalades and fruit jellies) made from or containing sugar or other sweetening matter and not containing cocoa	6d. per lb.
ex 272/2	Linen piece-goods - - - -	20% <i>ad valorem</i> .
ex 58/1	Handkerchiefs made wholly of linen	30% <i>ad valorem</i> .
ex 269/2	Articles made wholly of linen which are suitable for personal, domestic or household use and are not articles of personal clothing or wearing apparel and are not otherwise liable to duty	25% <i>ad valorem</i> .
ex 274	Articles which are ply yarns and are made wholly or mainly of flax	Free.
ex 249	Thread made wholly or mainly of flax	40% <i>ad valorem</i> .
ex 58/1	Shirts - - - - -	30% <i>ad valorem</i> or 1s. per article, whichever is the greater.
ex 58/1	Shirt collars - - - - -	30% <i>ad valorem</i> or 2d. per article, whichever is the greater.

SCHEDULE V, PART I—(continued).

A.D. 1938.

Tariff List Ref. No. ex 58/1	Article.	Rate of Duty.	1st Sch. —cont.
	Articles of personal clothing or wearing apparel of the following descriptions which are made wholly or mainly of wool and which are wholly or mainly knitted or which are made of knitted fabric :—		
	(a) Hose and half-hose . . . . .	} 33½% <i>ad valorem</i> .	
	(b) Undergarments (excluding shirts and collars)		
	(c) Cardigans, pullovers, jerseys, blouses and similar articles		
	(d) Gloves . . . . .	25% <i>ad valorem</i> .	
ex 17/1	Blankets made wholly or mainly of wool	25% <i>ad valorem</i> .	
64/1	Cord, rope and twine . . . . .	33½% <i>ad valorem</i> .	
267	Certain manufactured articles made wholly or mainly of wood	33½% <i>ad valorem</i> .	
14	Bags made wholly or mainly of paper	25% <i>ad valorem</i> .	
42/1	Certain boxes, cartons and similar articles which are made wholly or mainly of paper or of cardboard, pasteboard, millboard, strawboard, or similar material	25% <i>ad valorem</i> .	
169/1	Certain manilla, packing or wrapping paper, unprinted	33½% <i>ad valorem</i> .	
ex 232	Paper stationery of the following kinds :—	25% <i>ad valorem</i> .	
	Envelopes, notepaper, writing pads, commercial stationery, whether bound or not bound; labels and tags (other than labels and tags of woven materials) imported in bulk quantities; trade catalogues (other than catalogues consisting only of samples of wallpaper) imported in bulk quantities; printed tickets imported in bulk quantities; postcards, visiting cards, business cards, greeting cards, invitation cards, complimentary cards and menu cards		

A.D. 1938.  
—  
1st Sch.  
—cont.Tariff List  
Ref. No.

## SCHEDULE V—(continued).

	Article.	Rate of Duty.
PART II.		
270	Certain woven tissues made wholly or partly of wool :—	
	(a) Of a value exceeding 1s. 3d. per square yard	15% <i>ad valorem</i> .
	(b) Of a value not exceeding 1s. 3d. per square yard	10% <i>ad valorem</i> .
ex 30	Boots and shoes of which the upper is wholly or mainly of leather and skin, or either of these	20% <i>ad valorem</i> .
203	Soap, soap powders and substitutes	15% <i>ad valorem</i> .
41	Candles, including tapers and night-lights	10% <i>ad valorem</i> .

## SCHEDULE VI.

(Article 11 (2).)

Article.	Full Duty.
Woven piece-goods wholly or mainly of silk, of a value not exceeding 1s. 6d. per square yard	1s. 6d. persquare yard.
Woven piece-goods wholly or mainly of artificial silk, of a value not exceeding 1s. 3d. per square yard	8d. per square yard.

LETTER FROM MR. DE VALERA TO  
MR. CHAMBERLAIN ON THE SUBJECT OF ZINC.

A.D. 1938.

1ST SCH.  
—cont.

Dear Mr. Chamberlain,

*April 25, 1938.*

With reference to Article 18 of the Trade Agreement signed this day, I have the honour to inform you that the Government of Eire, having taken note of the statements of the United Kingdom Government in the course of the recent discussions (1) that it is essential to the national security that the production of the zinc smelting industry in the United Kingdom should be maintained at a satisfactory level; and (2) that the Government of the United Kingdom would consult the Government of Eire before taking any decision to impose a customs duty on imports of zinc from Eire into the United Kingdom; agree that it will be open to the United Kingdom Government, after consultation with the Government of Eire, and notwithstanding the provisions of Article 1 of the Trade Agreement, to impose a customs duty on imports of zinc produced or manufactured in Eire.

It is understood that no customs duty will be imposed on zinc from Eire which is not equally applicable to zinc from any country within the British Commonwealth of Nations.

Yours sincerely,  
(Signed) ÉAMON DE VALÉRA.

A.D. 1938.

## SECOND SCHEDULE.

## Section 2. PAYMENTS IN RESPECT OF LAND PURCHASE.

54 & 55 Vict.  
c. 48. 1. Payment of dividends on stock issued under section one of the Purchase of Land (Ireland) Act, 1891, and payments to the sinking fund established for the purpose of the redemption of that stock.

59 & 60 Vict.  
c. 47. 2. Payment to the National Debt Commissioners in lieu of sums required to be paid to them under section twenty-seven of the Land Law (Ireland) Act, 1896, of amounts equal to the said sums.

3 Edw. 7.  
c. 37.  
9 Edw. 7.  
c. 42. 3. Payment of dividends on stock created under section twenty-eight of the Irish Land Act, 1903, as originally enacted, and on stock created under that section, as amended by section two of the Irish Land Act, 1909, and payments which by subsection (2) of section thirty-six of the said Act of 1903 were required to be made by the Land Commission to the National Debt Commissioners by way of sinking fund.

4. Payment of dividends on stock issued under subsection (2) of section forty-seven of the Irish Land Act, 1903, as originally enacted, and on stock issued under that section, as amended by section two of the Irish Land Act, 1909, and payments by way of sinking fund for the redemption of those stocks.

5. Payments under subsection (6) of section thirty-six of the Irish Land Act, 1903, as amended by subsection (1) of section seven of the Irish Land Act, 1909, for making good any deficiency arising by reason of stock having been issued at a discount.

6. Payment of interest on further advances under the Irish Land Act, 1903, made by virtue of subsection (2) of section thirty-six of that Act, and payments by way of sinking fund in respect of those advances.

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FOR

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