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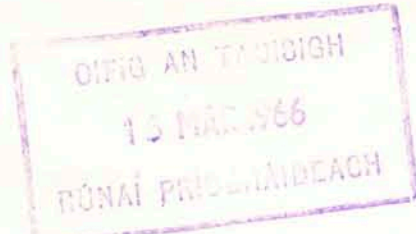
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OIFIG AN AIRE AIRGEADAIS
(OFFICE OF THE MINISTER FOR FINANCE)
BAILE ATHA CLIATH 2.
(DUBLIN 2)



16 March, 1966.

Dear Taoiseach,

The grant of tariff concessions to Northern Ireland goods as envisaged in the memorandum circulated recently by the Minister for Industry and Commerce will necessitate the introduction in the Customs Tariff of an additional column showing the rates of duty applicable to these goods. This brings up the question of the terminology to be used in referring to the Northern Ireland area in which the goods must originate in order to qualify for the proposed tariff concessions.

The last formal instruction on this subject is that issued by your Department on 19 Aibreán, 1952, which lays down that "the Six Counties" should, in general, be used instead of "Northern Ireland" except in certain legal contexts where the latter expression is unavoidable.

There are good reasons, however, for using "Northern Ireland" in the Customs Tariff. The main purpose of the proposed tariff concessions is to generate goodwill and it would be a pity to diminish the possibilities in this respect by using an expression like "the Six Counties", or "the Six Counties of Northern Ireland", favoured, I understand, by the Minister for External Affairs, which would irritate people north of the border.

I would strongly recommend, therefore, the use for customs purposes of "Northern Ireland" which is the term that will in any event have to be used in the statutory order establishing preferential tariff rates in favour of Northern Ireland goods.

Yours sincerely,

Seán F. Lemass, Esq., T.D.,
Taoiseach,
Government Buildings,
Upper Merrion Street,
DUBLIN, 2.

18th March, 1966.

Dear Jack,

Regarding the description of the Six Counties in the new column in the Customs Tariff, to which your letter of March 16th refers, I agree that, in these matters it is preferable to adhere to the term used in the statutory order, i.e. Northern Ireland. The Department of External Affairs term, viz. "the Six Counties of Northern Ireland" is not, however, one to which I think great exception would be taken in the North-East and, if the Minister for External Affairs thinks it important to adhere to it, it could be adopted. I have no strong views either way.

Yours sincerely,

J. Lynch, Esq., T.D.,
Minister for Finance.