



Northern Ireland Constitution Act 1973

1973 CHAPTER 36

PART II

LEGISLATIVE POWERS AND EXECUTIVE AUTHORITIES

Financial provisions

15 Payment to Northern Ireland of share of United Kingdom taxes

- (1) Subject to subsection (4) below, there shall in respect of each year be charged on and paid out of the Consolidated Fund of the United Kingdom into the Consolidated Fund of Northern Ireland a sum equal to the Northern Ireland share of United Kingdom taxes.
- (2) The Northern Ireland share of United Kingdom taxes in respect of each year shall be determined by the Treasury; and that share shall be such amount as, in the opinion of the Treasury, represents the proceeds for that year of the taxes payable into the Consolidated Fund of the United Kingdom which are properly attributable to Northern Ireland after deducting the cost of collection and other appropriate costs.
- (3) The Treasury may make regulations with respect to the method by which the proceeds of the taxes, and the costs, mentioned in subsection (2) above are to be attributed to Northern Ireland; and any determination under that subsection shall be made in accordance with those regulations.
- (4) The Treasury may by order direct that there shall be deducted from the sum payable under subsection (1) above in respect of any year such sum as may be specified in the order by way of contribution towards the expenses falling on the Consolidated Fund of the United Kingdom in respect of that year which relate to excepted matters and reserved matters.
- (5) The sums payable under subsection (1) above shall be paid at such times and in such manner as the Treasury may determine, and payments may be made on account of sums subsequently so payable.

Status: This is the original version (as it was originally enacted).

- (6) The power to make regulations or orders under this section shall be exercisable by statutory instrument and—
- (a) any regulations under subsection (3) shall be subject to annulment in pursuance of a resolution of the House of Commons;
 - (b) no order shall be made under subsection (4) unless a draft of it has been approved by the House of Commons.