



# Northern Ireland Budget Act 2023

## 2023 CHAPTER 3

*Year ending 31 March 2023*

### **6 Use of income**

- (1) In the year ending 31 March 2023, a person mentioned in section 1(3) may use income from a source specified in Part 3 of the Schedule 1 estimate relating to that person for a purpose specified in Part 2 of the estimate; but this is subject to subsections (2) to (5).
- (2) Where the income is received in connection with current purposes, the person—
  - (a) may use the income for current purposes;
  - (b) must not use the income for capital purposes.
- (3) Where the income is received in connection with capital purposes, the person—
  - (a) may use the income for capital purposes;
  - (b) must not use the income for current purposes.
- (4) Where the source of income is identified in the estimate as relating to a category of expenditure, the person—
  - (a) may use income from that source for a purpose identified in the estimate as falling within that category;
  - (b) must not use income from that source for any other purpose.
- (5) The categories of expenditure are the categories set out in section 2(7).
- (6) Where, in the year ending 31 March 2023, money is received by a person mentioned in section 1(3)—
  - (a) the money may be used in accordance with this section or with any other statutory provision that provides for the person to deal with income in a particular manner, and
  - (b) in so far as not so used, it must be paid into the Consolidated Fund.