



# Government of Ireland Act 1920

## 1920 CHAPTER 67

### *FINANCIAL PROVISIONS.*

#### **20 Establishment of Southern and Northern Irish Exchequers**

- (1) There shall be an Exchequer and Consolidated Fund of Southern Ireland and an Exchequer and Consolidated Fund of Northern Ireland separate from one another and from those of the United Kingdom.
- (2) All sums paid into the Exchequer of Southern Ireland and the Exchequer of Northern Ireland shall form the Consolidated Fund of Southern Ireland and the Consolidated Fund of Northern Ireland respectively, and, subject to the provisions of any Act of the Parliament of Southern Ireland or Northern Ireland, or this Act, or any other Act of the Parliament of the United Kingdom charging any sums on any such Consolidated Fund, all such sums shall be appropriated to the public service of Southern Ireland or Northern Ireland, as the case may be, by Act of the Parliament of Southern Ireland or Northern Ireland, and shall not be applied for any purpose for which they are not so appropriated.
- (3) Save as may be otherwise provided by Act of the Parliament of Southern Ireland or Northern Ireland, the existing law relating to the Exchequer and Consolidated Fund of the United Kingdom shall apply with the necessary modifications to the Exchequer and Consolidated Fund of Southern Ireland and Northern Ireland, and an officer shall be appointed by the Lord Lieutenant to be Comptroller and Auditor-General for Southern Ireland and Northern Ireland respectively.
- (4) Save as may be otherwise provided by Act of the Parliament of Southern Ireland or Northern Ireland, the accounts of the Consolidated fund of Southern Ireland and Northern Ireland respectively, shall be audited as appropriation accounts, in manner provided by the Exchequer and Audit Departments Act, 1866, and any Act amending the same, by or under the direction of the appropriate Comptroller and Auditor-General.
- (5) For the purposes of this Act, any contributions by Southern Ireland and Northern Ireland towards the expenses of the Council of Ireland shall be treated as expenses of public services of Southern Ireland and Northern Ireland respectively.

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## 21 Powers of taxation

- (1) The power of the Parliaments of Southern Ireland and Northern Ireland to make laws shall include power to make laws with respect to the imposing, charging, levying, and collection of taxes within their respective jurisdictions, other than customs duties, excise duties on articles manufactured and produced, and excess profits duty, corporation profits tax, and any other tax on profits, and (except to the extent hereinafter mentioned) income tax (including super-tax), or any tax substantially the same in character as any of those duties or taxes, and the Governments of Southern Ireland and Northern Ireland shall have full control over the charging, levying, and collection of such taxes as their respective Parliaments have power to impose, and the proceeds of all such taxes shall be paid into the Consolidated Fund of Southern Ireland or Northern Ireland, as the case may be.

Provided that it shall not be competent for the Parliament of Southern Ireland or the Parliament of Northern Ireland to impose any tax, whether recurrent or non-recurrent, of the nature of a general tax upon capital, not being a tax substantially the same in character as an existing tax.

- (2) Provision shall be made by the Parliaments of Southern Ireland and Northern Ireland for the cost within their respective jurisdictions of Irish services and, except as provided by this Act, any charge on the Consolidated Fund of the United Kingdom for those services, including any charge for the benefit of the Local Taxation (Ireland) Account, or any grant or contribution out of moneys provided by the Parliament of the United Kingdom so far as made for those services shall cease, and money for loans in Ireland shall cease to be advanced out of the Local Loans Fund.
- (3) For the purposes of this Act, the excise duty on a licence granted to a manufacturer or producer of an article, the amount of which varies either directly or indirectly according to the amount of the article manufactured or produced, shall be treated as an excise duty on an article manufactured or produced; but, save as aforesaid, nothing in this Act shall be construed as preventing the Parliaments of Southern Ireland and Northern Ireland from making laws with respect to excise licence duties, or duties, of excise other than excise duties on articles manufactured or produced.
- (4) Any articles which are brought into Great Britain or the Isle of Man from Ireland, or into Ireland from Great Britain or the Isle of Man, shall be deemed to be articles exported or imported for the purposes of the forms to be used, and the information to be furnished under the Customs Consolidation Act, 1876, or any Act amending that Act, but not for any other purpose.
- (5) Nothing in this section shall be construed as authorising the Parliament or Government of Southern Ireland or Northern Ireland to impose, charge, levy, or collect any duties of postage so long as the postal service remains a reserved service.

## 22 Reserved taxes

- (1) The imposing, charging, levying, and collection of customs duties and of excise duties on articles manufactured and produced and the granting of customs and excise drawbacks and allowances, and, except to the extent hereinafter mentioned, the imposing, charging, levying, and collection of income tax (including super-tax) and excess profits duty, corporation profits tax, and any other tax on profits shall be reserved matters, and the proceeds of those duties and taxes shall be paid into the Consolidated Fund of the United Kingdom.

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- (2) The Joint Exchequer Board shall in each year determine what part of the proceeds of the said duties and taxes (except such of those proceeds as consist of arrears of excess profits duty payable in respect of any period before the passing of this Act) are properly attributable to Ireland, and in making that calculation the Board shall treat the proceeds collected in Ireland of any such duty or tax as the proceeds of that duty or tax in Ireland, subject to such adjustments as the Board think equitable, with a view to attributing to Ireland any proceeds of any of such duties and taxes collected in Great Britain but properly attributable to Ireland and to attributing to Great Britain the proceeds of any such duties and taxes collected in Ireland but properly attributable to Great Britain, and the sum so determined to be the Irish share of the proceeds of the said duties and taxes is hereinafter referred to as the Irish share of reserved taxes.
- (3) Subject as aforesaid, the Joint Exchequer Board may make regulations for determining the manner in which in cases of doubt the proceeds of such duties and taxes as aforesaid are to be apportioned as between Great Britain and Ireland.
- (4) The Commissioners of Customs and Excise and the Commissioners of Inland Revenue shall furnish to the Joint Exchequer Board such information as the Board may require for the purposes aforesaid, and, to enable the Commissioners to furnish such information, the Commissioners may require any taxpayer in any return made by him under any enactment imposing any such duty or tax to furnish such information as may be necessary for the purpose.
- (5) The reservation of the levying of such duties and taxes as aforesaid shall include a reservation of all powers and obligations incidental to the levying thereof or designed for preventing the evasion thereof, and all powers and obligations respecting coastwise traffic contained in the enactments relating to customs.

## **23 Irish contribution to Imperial expenditure**

- (1) Ireland shall in each year make a contribution towards the Imperial liabilities and expenditure mentioned in the Sixth Schedule to this Act.
- (2) The amount of the contribution shall, in each year until the end of the second financial year after the appointed day, be, subject as hereinafter provided, a sum calculated at the rate of eighteen million pounds a year, and after the end of the said second financial year shall in each financial year be such proportion as is hereinafter mentioned of the amount which the Joint Exchequer Board certify to have been the amount for the preceding financial year of the said liabilities and expenditure.
- (3) The proportion of Imperial liabilities and expenditure to be so contributed shall be such as the Joint Exchequer Board may, having regard to the relative taxable capacities of Ireland and the United Kingdom, determine to be just; but the proportion so determined shall be subject to revision by the Joint Exchequer Board at the end of the fifth financial year after the date when it was first so determined and at the end of every fifth financial year thereafter.
- (4) The said contribution shall be apportioned as between Southern Ireland and Northern Ireland in the following manner, that is to say:—
  - (a) So long as the contribution remains at the rate of eighteen million pounds a year, fifty-six per centum thereof shall be apportioned to Southern Ireland and forty-four per centum thereof to Northern Ireland:
  - (b) Thereafter such part shall be apportioned to Southern Ireland and Northern Ireland respectively as the Joint Exchequer Board may determine to

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correspond to their relative taxable capacities at the time when the proportion of Imperial liabilities and expenditure to be contributed is fixed.

- (5) If the Joint Exchequer Board at any time after the end of the said second financial year are of opinion that the said contribution for the first or second financial year ought justly to have been some less sum than eighteen million pounds, or ought to have been apportioned as between Southern and Northern Ireland otherwise than in the manner hereinbefore provided, they shall certify accordingly and direct, as the case requires, either that an amount equal to the difference between the contribution made and that less sum shall be credited to the Exchequers of Southern and Northern Ireland in the proportions in which the contribution was made by them, or that the contribution shall be treated as having been apportioned between Southern and Northern Ireland in such manner as may be specified in the certificates, and such adjustments as are necessary for the purpose of giving effect to any direction under this section may be made by the Board in any payments to be subsequently made to those Exchequers on account of the Irish residuary share of reserved taxes

## 24 Irish residuary share of reserved taxes

- (1) There shall in respect of each year be charged on and paid out of the Consolidated Fund of the United Kingdom to the Exchequers of Southern Ireland and Northern Ireland a sum equal to the Irish share of reserved taxes in that year after deducting—
- (a) the amount of the Irish contribution towards Imperial liabilities and expenditure ; and
  - (b) whilst any services remain reserved services, the net cost to the Exchequer of the United Kingdom during the year of the services so remaining reserved services, excluding therefrom such sums as the Joint Exchequer Board may certify to have been expended in the provision of buildings (including the sites thereof) and equipment for the purposes of the Supreme Court of Northern Ireland.
- (2) The sum so payable to those Exchequers (in this Act referred to as the Irish residuary share of reserved taxes) shall be apportioned between them in such manner and shall be paid at such times, in such manner, and according to such regulations, as the Joint Exchequer Board may direct, and those regulations may provide for payments being made to the Exchequers of Southern Ireland and Northern Ireland, respectively, on account of the sums which may ultimately be found to be payable to those Exchequers in respect of the Irish residuary share of reserved taxes.
- (3) In determining the apportionment as between the Exchequers of Southern and Northern Ireland of the Irish residuary share of reserved taxes, the Joint Exchequer Board shall act on the following principles :—
- (a) So far as the amount of the said share depends on the proceeds of any tax, they shall determine what parts of the proceeds are properly attributable to Southern and Northern Ireland respectively, and shall allot the amount so determined accordingly:
  - (b) So far as the amount of the said share depends on the amount of the Irish contribution towards Imperial liabilities and expenditure, they shall allot to Southern Ireland and Northern Ireland their respective shares in that contribution determined in manner hereinbefore provided:
  - (c) So far as the amount of the said share depends on the cost of any service, they shall, where the cost of the service in Southern and Northern Ireland respectively can be ascertained, allot to Southern and Northern Ireland the cost

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of the service in Southern and Northern Ireland respectively ; and, where the cost of the service in Southern and Northern Ireland cannot in their opinion be ascertained with sufficient accuracy, they shall divide the cost between them in proportion to population.

- (4) The Joint Exchequer Board shall apportion any sum which under this Act is to be made good by deductions from the Irish residuary share of reserved taxes on the like principles.

## **25 Power of granting relief from income tax and super-tax**

- (1) The Parliament of Southern Ireland or of Northern Ireland shall have power to grant relief from income tax and super-tax or either of those taxes to individuals resident and domiciled in Southern Ireland and Northern Ireland respectively and such relief may be given either generally to all such individuals or to individuals whose total income is less than such amount as may be determined by the Act granting the relief.
- (3) Such relief as aforesaid shall be granted, by way of repayment of any part or the whole of the income tax or supertax paid by the individuals to whom the relief is granted, and the Act granting the relief may provide for the amounts so repayable being repaid in like manner as other repayments under the Income Tax Acts.
- (4) The making of such repayments shall rest with the Government of Southern Ireland or Northern Ireland, as the case may be, and the repayments shall be made out of, the Consolidated Fund of Southern Ireland or Northern Ireland, as the case may be:

Provided that the Commissioners of Inland Revenue and other authorities and officers by whom income tax and super-tax are levied and collected may, at the request and at the expense of the Government of Southern Ireland or Northern Ireland, as the case may be, make such payments on behalf of the Government of Southern Ireland or Northern Ireland.

- (5) Sums paid under this section, whether or not paid by the Commissioners of Inland Revenue, shall not be taken into account in determining for the purposes of this Act the amount of the Irish share of reserved taxes.

## **26 Provisions as to land purchase annuities**

- (1) Purchase annuities payable in respect of land situate in Southern Ireland and Northern Ireland respectively, including any arrears thereof due or accruing due on the appointed day, shall be collected by the Governments of Southern Ireland and Northern Ireland, and the amounts so collected shall be paid into their respective Exchequers, but nothing in this Act shall confer on either such Government any powers with respect to the redemption of purchase annuities.
- (2) In each year a sum equal to the amount payable in that year in respect of purchase annuities shall be paid into the Irish Land Purchase fund or account, or other appropriate fund or account, out of moneys provided by the Parliament of the United Kingdom.
- (3) "Where after the appointed day an existing purchase annuity is redeemed, a sum equal to the annuity shall be paid out of moneys provided by the Parliament of the United Kingdom to the Exchequer of Southern Ireland or Northern Ireland, as the case may require, in each year so long as the purchase annuity would, if not redeemed, have continued to be payable.

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- (4) Payments under this section out of moneys provided by the Parliament of the United Kingdom shall not be treated as part of the cost to the Exchequer of the United Kingdom of reserved services except so far as they represent new purchase annuities.
- (5) For the purposes of this Act—
- the expression " purchase annuities, " in addition to purchase annuities as defined in the Purchase of Land (Ireland) Act, 1891, includes annuities for the repayment of advances made under any of the Land Purchase Acts prior to the Purchase of Land (Ireland) Act, 1891, and annuities for the repayment of advances made under the Labourers (Ireland) Act, 1906, or under any other Act relating to land purchase in Ireland;
- the expression " existing purchase annuity " means a purchase annuity payable in respect of an advance made in pursuance of a purchase agreement entered into, or, in the case of a purchase annuity payable under the Labourers (Ireland) Act, 1906, in pursuance of a scheme approved before the passing of this Act;
- the expression " new purchase annuity " means a purchase annuity payable in respect of an advance made in pursuance of a purchase agreement entered into or, in the case of a purchase annuity payable under the Labourers (Ireland) Act, 1906, in pursuance of a scheme approved, after the passing of this Act.

## 27 Existing public loans

- (1) The power of collecting and enforcing the payment of sums due on account of loans made before the appointed day to authorities and persons in Southern Ireland or Northern Ireland out of the local loans fund, the development fund the road improvement fund or other similar public fund, shall be transferred to the Governments of Southern Ireland and Northern Ireland respectively, and the amounts so collected by them shall be paid into their respective Exchequers :

Provided that this section shall not apply to advances out of the local loans fund for the purposes of the enactments relating to land purchase in Ireland.

- (2) A sum equal to the amount due in respect of such loans shall in each year be paid into the appropriate fund out of moneys provided by the Parliament of the United Kingdom, and shall, subject to the deduction of such sum as the Joint Exchequer Board think just to cover such loss as may be anticipated to result from payments on account of any such loans proving to be irrecoverable, be made good by deductions from the Irish residuary share of reserved taxes in accordance with regulations made by the Treasury.

## 28 Provisions against double death duties

- (1) Where the Commissioners of Inland Revenue are satisfied that estate duty or any duty in the nature of estate duty is payable in Southern Ireland or Northern Ireland by reason of a death in respect of any property situated in Southern Ireland or Northern Ireland and passing on such death, they shall allow a sum equal to the amount of that duty to be deducted from the estate duty payable in Great Britain in respect of that property on the same death.
- (2) Where the Department of the Government of Southern Ireland or Northern Ireland corresponding to the Commissioners of Inland Revenue are satisfied that estate duty is payable in Great Britain by reason of a death in respect of any property situate in Great Britain and passing on such death, they shall allow a sum equal to the amount of that

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duty to be deducted from the estate duty or duty in the nature of estate duty payable in Southern Ireland or Northern Ireland in respect of that property on the same death.

- (3) The foregoing provisions shall apply as between Southern Ireland on the one hand and Northern Ireland on the other in like manner as they apply as between Great Britain on the one hand and Southern or Northern Ireland on the other.
- (4) If any question arises as to whether any property is to be treated for the purposes of this section as situate in Great Britain or in Southern Ireland or in Northern Ireland, the question shall be decided by the Joint Exchequer Board.
- (5) Any Irish transfer order providing for the adaptation of the enactments relating to the resealing or certification in one country of probate or letters of administration or confirmation of executors granted in another country, may provide that the court or officer before resealing or certifying the probate or letters of administration or confirmation shall be satisfied that estate duty, or duty in the nature of estate duty, has been paid in respect of so much, if any, of the estate as is liable to that duty in the country in which the resealing or certification takes place, and for requiring the resealing or certification of probate, letters of administration, or confirmation of executors, in cases where, by virtue of section forty-eight of the Finance (No. 2) Act, 1915, such resealing or certification is not required.

## **29 Provisions against double stamp duties**

- (1) Where an instrument is chargeable with stamp duty in Great Britain and in Southern Ireland and in Northern Ireland, or in any two of those countries, and has been stamped in any one of those countries, the instrument shall, to the extent of the duty it bears, be deemed to be stamped in the other country or countries:

Provided that, if the stamp duty chargeable on any instrument in such other country exceeds the stamp duty chargeable in respect of that instrument in the country or countries in which the instrument has previously been stamped, the instrument shall not be deemed to have been duly stamped in such other country unless and until stamped in accordance with the laws of that country with a stamp denoting an amount equal to such excess.

- (2) Where composition for stamp duty is made or agreed to be made in any one of such countries, any instrument which by virtue of the composition is exempt from the payment of duty in that country shall, for the purposes of this section, be treated in any other such country as having been stamped in the first-mentioned country with a stamp denoting the amount of duty which, but for the composition, would have been chargeable on that instrument:

Provided that, if the legislature of such other country has imposed any conditions on the recognition therein of any composition made or agreed to be made in the first-mentioned country, this subsection shall not apply unless those conditions are complied with.

## **30 Interavailability of excise licences**

Any excise licence granted by the Government of Southern Ireland shall, without payment of further duty, be available in Northern Ireland unless and until the Parliament of Northern Ireland otherwise determines, and any excise licence granted by the Government of Northern Ireland shall, without payment of further duty, be

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available in Southern Ireland unless and until the Parliament of Southern Ireland otherwise determines :

Provided that, if the rate of duty in respect of any licence is higher in one such part of Ireland than in the other, any such licence granted in the part in which the lower duty is charged shall not be available in the other part until the difference has been paid in that other part.

### **31 Irish Church Fund**

The Irish Church Temporalities Fund shall belong to and be apportioned between the Governments of Southern Ireland and Northern Ireland in such manner as may be determined by the Joint Exchequer Board, and the parts apportioned to the several governments shall be managed, administered, and disposed of as directed by Act of the appropriate Parliament:

Provided that all existing charges on that fund shall, if and so far as not paid, be paid out of the Exchequer of the United Kingdom, and be made good by means of deductions from the Irish residuary share of reserved taxes in accordance with regulations made by the Treasury.

### **32 Joint Exchequer Board**

- (1) For the purposes of the financial provisions of this Act, there shall be established a Board to be called the Joint Exchequer Board, consisting of two members appointed by the Treasury, one member appointed by the Treasury of Southern Ireland, one member appointed by the Treasury of Northern Ireland, and a chairman appointed by His Majesty.
- (2) The authority by whom a member (including the chairman) is appointed may appoint a deputy who shall be entitled to act for the member at any meeting of the Joint Exchequer Board which the member is unable to attend.
- (3) It shall be the duty of the Joint Exchequer Board to determine any matter which is to be determined by the Board under this Act, or in pursuance of any Irish Transfer Order made under this Act, and also to determine any other matter in connexion with the Irish residuary share of reserved taxes, or Irish revenue or expenditure, or the cost of any reserved service which may be referred to them for determination jointly by the Treasury and the Treasury of Southern Ireland or Northern Ireland, or jointly by the Treasuries of Southern and Northern Ireland, and also to determine for the purposes of this Act whether any tax is substantially the same in character as, or has been imposed in lieu of, another tax, and, subject to the provisions of this Act as to appeals from decisions of the Board, the decision of the Board on any matter which is to be determined by them shall be final and conclusive.
- (4) Any vacancy arising in the office of a member of the Board shall be filled by the authority by whom the member whose place is vacant was appointed.
- (5) The Board may act by a majority and notwithstanding any vacancy in their number; the quorum at any meeting of the Board shall, be three; subject to the provisions of this Act, the Board may regulate their own procedure.
- (6) There shall be paid to the Chairman such salary or remuneration as the Treasury may determine, and the amount thereof shall be charged on and payable out of the Consolidated Fund of the United Kingdom or the growing produce thereof.



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### **33 Power of trustees to invest in Irish securities**

Any stock or securities issued in respect of any loan raised by the Government of Southern Ireland or Northern Ireland shall be deemed to be included amongst the securities in which a trustee may invest under the powers of the Trustee Act, 1893, or the Trusts (Scotland) Acts, 1861 to 1910.

### **34 Temporary provision as to payments into and out of the Irish Exchequer**

- (1) There shall be charged on the Consolidated Fund of the United Kingdom or the growing produce thereof and, as soon as may be after the appointed day, paid thereout to the Exchequers of Southern Ireland and Northern Ireland respectively such sums as the Joint Exchequer Board may certify to be necessary for the purpose of providing buildings (including the sites thereof) and for their equipment for the accommodation of the Parliaments and public departments in Southern and Northern Ireland respectively.
- (2) The Joint Exchequer Board may authorise the Lord Lieutenant to make such payments from the Exchequers of Southern Ireland and Northern Ireland as may be necessary in order to provide for bringing this Act into operation, but no such authority shall be given as respects the Exchequer of Southern Ireland or Northern Ireland after the expiration of a period of three months from the first meeting of the Parliament of Southern Ireland or Northern Ireland, as the case may be.

### **35 Provisions applicable after date of Irish union**

- (1) As from the end of the financial year in which the date of Irish union falls, the foregoing financial provisions shall have effect, subject to the following modifications:—
  - (a) There shall be an Irish Exchequer and an Irish Consolidated Fund in the place of, or, if constituent Acts so provide, in addition to the Exchequers and Consolidated Funds of Southern Ireland and Northern Ireland :
  - (b) The Parliament and Government of Ireland shall, except so far as constituent Acts otherwise provide, have all the powers of taxation (including the powers in relation to income tax and super-tax) which before the date of Irish union were vested in the Governments and Parliaments of Southern Ireland and Northern Ireland :
  - (c) The Irish residuary share of reserved taxes shall be paid into the Irish Exchequer :
  - (d) The Government of Ireland shall, unless the constituent Acts otherwise provide, have the power to collect and recover purchase annuities, and the annuities collected by them shall be paid into the Irish Consolidated Fund:
  - (e) For the members of the Joint Exchequer Board appointed by the Treasuries of Southern Ireland and Northern Ireland, there shall be substituted two members appointed by the Irish Treasury:
  - (f) The provisions making stock or securities issued in respect of loans raised by the Governments of Southern Ireland and Northern Ireland trustee securities shall extend to stock or securities issued in respect of loans raised by the Government of Ireland.
- (2) Provision shall be made by the Parliament of Ireland for the cost of Irish services administered by the Government of Ireland.

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- (3) All sums paid, into the Irish Exchequer shall form the Irish Consolidated Fund, and, subject to the provisions of any Act of the Parliament of Ireland, or this Act, or any other Act of the Parliament of the United Kingdom charging any sums on the Irish / Consolidated Fund, all such sums shall be appropriated to the public service of Ireland by Act of the Parliament of Ireland, and shall not be applied for any purpose for which they are not so appropriated.
- (4) Save as may be otherwise provided by Act of the Parliament of Ireland, the existing law relating to the Exchequer and Consolidated Fund of the United Kingdom shall apply with the necessary modifications to the Irish Exchequer and Consolidated Fund, and an officer shall be appointed by the Lord Lieutenant to be Comptroller and Auditor-General for Ireland.
- (5) Save as may be otherwise provided by Act of the Parliament of Ireland, the accounts of the Irish Consolidated Fund shall be audited as appropriation accounts in manner provided by the Exchequer and Audit Departments Act, 1866, and any Acts amending the same, by or under the direction of the Irish Comptroller and Auditor-General.

### **36 Future consideration of the transfer of Customs and Excise**

If at any time after the date of Irish union an address for the purpose is presented by both Houses of the Parliament of Ireland, the Joint Exchequer Board shall forthwith take into consideration the transfer to the Parliament and Government of Ireland of the powers of imposing, charging, levying and collecting customs duties and excise duties reserved by this Act, and report thereon and on the methods by which in case of such transfer the payment of the Irish contribution to Imperial liabilities and expenditure can be secured, and shall cause a copy of their report to be laid before the Parliament of the United Kingdom and the Parliament of Ireland.