



# Government of Ireland Act 1920

## 1920 CHAPTER 67

### *FINANCIAL PROVISIONS.*

#### **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.