



Government of Ireland Act 1920

1920 CHAPTER 67

FINANCIAL PROVISIONS.

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.
- (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

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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.