



# Irish Free State (Consequential Provisions) Act 1922

1922 CHAPTER 2 13 Geo 5 Sess 2

## 1 Modification of Government of Ireland Act 1920.

- (1) . . . <sup>F1</sup> the First Schedule to this Act shall . . . <sup>F1</sup> have effect . . . <sup>F1</sup>  
(2) . . . . . <sup>F2</sup>

**Textual Amendments**

**F1** Words repealed by [Statute Law \(Repeals\) Act 1989 \(c.43\)](#), s. 1(1), **Sch. Pt. III**

**F2** [S.1\(2\)](#) repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

**Modifications etc. (not altering text)**

**C1** Address presented on 12.12.1922

<sup>F3</sup>2 . . . . .

**Textual Amendments**

**F3** [S. 2](#) repealed by [Statute Law \(Repeals\) Act 1989 \(c. 43\)](#), s.1(1), Sch. 1 Pt.III

<sup>F4</sup>3 . . . . .

**Textual Amendments**

**F4** [S. 3](#) repealed by [Irish Sailors and Soldiers Land Trust Act 1987 \(c. 48, SIF 7:5\)](#), s. 3(3), **Sch.**

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<sup>F5</sup>4 .....

#### Textual Amendments

**F5** S. 4 repealed by [Customs and Excise Act 1952 \(c. 44\)](#) Sch. 12 Pt. 1

#### [<sup>F6</sup>5 **Provision as to relief from double taxation.**

- (1) If His Majesty in Council is pleased to declare—
- (a) that under the law in force in the Irish Free State any tax is payable in respect of a subject of charge in respect of which a corresponding tax is payable also in Great Britain; and
  - (b) that arrangements as specified in the declaration have been made with the Government of the Irish Free State with a view to the granting of relief in cases where there is a charge both to the British Tax and to the Irish tax in respect of the same subject matter;

then, unless and until the declaration is revoked by His Majesty in Council, the arrangements specified therein shall, so far as they relate to the relief to be granted from the British tax, have effect as if enacted in this Act, but only if and so long as the arrangements, so far as they relate to the relief to be granted from the Irish tax, have the effect of law in the Irish Free State.

- (2) Any declaration made by His Majesty in Council under this section shall be laid before the Commons House of Parliament as soon as may be after it is made, and, if an Address is presented to His Majesty by that House within twenty-one days on which that House has sat next after the declaration is laid before it praying that the declaration may be revoked, His Majesty in Council may revoke the declaration, and the arrangements specified in the declaration shall thereupon cease to have effect, but without prejudice to the validity of anything previously done thereunder or to the making of a new declaration.
- (3) The obligation as to secrecy imposed by any enactment with regard to any tax to which any declaration made by His Majesty in Council under this section relates shall not prevent the disclosure to any authorised officer of the Government of the Irish Free State of such facts as may be necessary to enable relief to be duly given in accordance with the arrangements specified in the declaration.

[ This section shall apply to Northern Ireland in like manner as it applies to Great <sup>F7</sup>(4) Britain.]]

#### Textual Amendments

- F6** S. 5 except as it applies to estate duty and stamp duties repealed by [Statute Law \(Repeals\) Act 1989 \(c. 43\), s. 1\(1\)](#), Sch. 1 Pt. III
- F7** S. 5(4) substituted by [Statute Law \(Repeals\) Act 1989 \(c. 43\), s. 1\(2\)](#), [Sch. 2 Pt. II para. 9](#)

#### 6 **Power to adapt enactments, &c.**

- (1) His Majesty may, by Order in Council,—

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(a) make such adaptations of any enactments so far as they relate to any of His Majesty's Dominions other than the Irish Free State as may appear to him necessary or proper as a consequence of the establishment of the Irish Free State;

<sup>F8</sup>(b) .....

<sup>F8</sup>(c) .....

(d) make such provision with respect to the management of the National Debt and Government Securities and Annuities (including India Stock) as may be necessary to secure that the management thereof shall not, except to such extent as may be authorised by the Order, be transacted within the Irish Free State; or to enable the business of the Bank of Ireland in relation thereto to be partly transacted at an office of the Bank in Northern Ireland, and in the latter case to apply in respect of any securities or annuities inscribed or registered in the books and registers kept at such office the provisions applicable in respect of securities and annuities inscribed or registered in the books and registers kept at the Bank of England or the Bank of Ireland;

and any such Order in Council may contain such supplemental, consequential, and incidental provisions as may appear necessary or proper for the purposes of the Order, and any such Order shall, subject to revocation or alteration by a subsequent Order, have effect as if enacted in this Act.

(2) Any Order in Council made under this section shall be laid before both Houses of Parliament as soon as may be after it is made, and if an Address is presented to His Majesty by either of those Houses within twenty-one days on which that House has sat next after any such Order is laid before it praying that the Order may be annulled, His Majesty may thereupon by Order in Council annul the same, and the Order so annulled shall forthwith become void, but without prejudice to the validity of anything which in the meantime may have been done thereunder.

<sup>F9</sup>(3) .....

**Textual Amendments**

**F8** s. 6(1)(b)(c) repealed by Statute Law (Repeals) Act 1989 (c. 43), s. 1(1), Sch. 1 Pt. III

**F9** S. 6(3) repealed by Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

**7 Miscellaneous provisions.**

(1) It shall be lawful for any department of the British Government to make arrangements with any Minister of the Government of the Irish Free State whereunder any of the powers and duties of the Minister may be exercised and performed on his behalf by officers of that department, or whereunder any of the powers and duties of that department may be exercised and performed on behalf of that department by officers of the Minister, on such terms and conditions as may be agreed:  
Provided that no such arrangement shall diminish in any respect the responsibility of the department by which the arrangement is made.

<sup>F10</sup>(2) .....

<sup>F11</sup>(3) .....

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#### Textual Amendments

- F10** S. 7(2) repealed by [Superannuation \(Amendment\) Act 1965 \(c. 10\)](#) s. 9(5), Sch 4 Pt III with saving for existing pensions and allowances
- F11** S. 7(3) repealed by [Post Office Act 1969 \(c. 48 SIF 96\)](#), Sch. 8 Pt. I

#### 8 Short title.

This Act may be cited as the Irish Free State (Consequential Provisions) Act 1922 (Session 2).

**Changes to legislation:**

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