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SCHEDULES

SCHEDULE 12

DOUBLE TAXATION RELIEF : REPUBLIC OF IRELAND

PART III

PROVISIONS FOR GIVING EFFECT TO AGREEMENTS SET OUT IN PART I OF THIS SCHEDULE

- 1 The provisions of this Part of this Schedule shall have effect for any year for which the agreements set out in Part I of this Schedule are in force, and the other provisions of the Income Tax Acts shall be modified accordingly.
- 2 (1) Notwithstanding anything in sections 122 or 123 of this Act, but subject to the provisions of this paragraph, income tax chargeable under Case IV or Case V of Schedule D shall, in the case of property situated and profits or gains arising in the Republic of Ireland, be computed on the full amount of the income arising in the year of assessment, whether the income has been or will be received in the United Kingdom or not, subject in the case of income not received in the United Kingdom—
 - (a) to the same deductions and allowances as if it had been so received, and
 - (b) to a deduction on account of any annuity or other annual payment (not being interest) payable out of the income to a person not resident in the United Kingdom, and
 - (c) to a deduction on account of any annual interest payable out of the income to a person not resident in the United Kingdom, being interest paid before 6th April 1975 on a debt incurred on or before 15th April 1969.
- (2) Sub-paragraph (1) above shall not apply—
 - (a) to any income which is immediately derived by a person from the carrying on by him of any trade, profession or vocation, either solely or in partnership, or
 - (b) to any income which arises from any pension,but the tax in respect of any such income arising in the Republic of Ireland shall be computed either on the full amount thereof arising in the year of assessment, or on the full amount thereof on an average of such period as the case may require and as may be directed by the inspector, so that, according to the nature of the income, the tax may be computed on the same basis as that on which it would have been computed if the income had arisen in the United Kingdom, and subject in either case to a deduction on account of any annual interest or any annuity or other annual payment payable out of the income to a person not resident in the United Kingdom ; and the person chargeable and assessable shall be entitled to the same allowances, deductions and reliefs as if the income had arisen in the United Kingdom.

The jurisdiction of the General or Special Commissioners on any appeal shall include jurisdiction to review the inspector's decision under this sub-paragraph.
- 3 (1) Any duties of an office or employment performed in the Republic of Ireland by a person resident in the United Kingdom shall be treated for the purposes of Cases I

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and II of Schedule E as performed in the United Kingdom, but there shall be deducted from any emoluments chargeable by virtue only of this paragraph any annuity or other annual payment (not being interest) payable out of the emoluments to a person not resident in the United Kingdom.

- (2) A person resident in the Republic of Ireland, but not resident in the United Kingdom, shall not be chargeable to tax under Case II of Schedule E.
 - (3) The emoluments excepted from Cases I and II of Schedule E as foreign emoluments shall not include the emoluments of a person resident in the United Kingdom from an office or employment under or with a person, body of persons or partnership resident in the Republic of Ireland.
- 4 Any claim for exemption from tax on the ground that the claimant is resident in the Republic of Ireland and is not resident in the United Kingdom shall be made to the Board:
- Provided that a claimant shall not be entitled to the exemption in respect of any income the income tax on which he is entitled to charge against any other person, or to deduct, retain or satisfy out of any payment which he is liable to make to any other person.
- 5 (1) Any claim under section 27 of the Finance Act 1920, as set out in Part II of this Schedule, shall be made to the Board.
 - (2) The Special Commissioners, in determining any appeal on such a claim, shall have power to determine the rate at which relief is to be given, the amount of the relief to be given, and all questions whatsoever incidental to the determination of the matters as aforesaid.
- 6 (1) Any person who is entrusted with the payment of any interest, dividends or other annual payments which are payable to any persons in the United Kingdom out of the public revenue of the Republic of Ireland, or out of or in respect of the stocks, funds, shares or securities of any Republic of Ireland company, society, adventure or concern, shall be relieved from the obligation imposed on him under Schedule 5 to this Act, to pay income tax thereon on behalf of the persons entitled thereto as regards any such interest, dividends or other annual payments in respect of which he furnishes to the Board, in such form and subject to such conditions as they may prescribe, a list containing—
- (a) a full description of the interest, dividends or other annual payments, and
 - (b) the name and address of each person who is entitled thereto, and
 - (c) the amount thereof to which each such person is entitled.
- (2) Any person entrusted with payment who, by virtue of sub-paragraph (1) above, is relieved from the obligation to pay income tax on interest, dividends or other annual payments, shall be entitled to the like remuneration to which, if he had paid tax thereon, he would have been entitled under paragraph 10 of Schedule 5 to this Act.
 - (3) Any interest, dividends or other annual payments in respect of which the person entrusted with payment is relieved from the obligation to pay income tax by virtue of the said sub-paragraph (1) shall be assessable and chargeable under Case IV or Case V of Schedule D, as the case may be.
 - (4) The Board may make such regulations as may be necessary for the purposes of this paragraph.