



Government of Ireland Act 1920

1920 CHAPTER 67

FINANCIAL PROVISIONS.

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.