
 S T A T U T O R Y I N S T R U M E N T S

1975 No. 1313

NORTHERN IRELAND

**The Northern Ireland (Share of United Kingdom Taxes)
Regulations 1975**

<i>Made</i> - - - - -	1st August 1975
<i>Laid before the House of Commons</i>	7th August 1975
<i>Coming into Operation</i> - - -	29th August 1975

The Treasury, in exercise of the powers conferred on them by section 15(3) of the Northern Ireland Constitution Act 1973^(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

Citation and commencement

1. These Regulations may be cited as the Northern Ireland (Share of United Kingdom Taxes) Regulations 1975, and shall come into operation on 29th August 1975.

Interpretation

2.—(1) In these Regulations—

“the Accession Treaty” means the Treaty relating to the accession of the United Kingdom to the European Economic Community and to the European Atomic Energy Community, signed at Brussels on 22nd January 1972;

“Agricultural levies” means those agricultural levies of the European Economic Community which are collected by the Commissioners of Customs and Excise;

“European payment” means, in respect of any calendar year, the aggregate amount of the payments which—

- (a) are made in respect of that year under the Accession Treaty by the United Kingdom by way of contribution to the budget of the European Communities, and
- (b) are attributable to agricultural levies and customs duties, less the sum allowed by the European Communities in respect of collection costs.

(2) The Interpretation Act 1889(a) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

Taxes administered by the Commissioners of Customs and Excise

3.—(1) Subject to paragraph (2) below, the share of the proceeds for any financial year of the taxes administered by the Commissioners of Customs and Excise which is properly attributable to Northern Ireland shall be taken to be the amount which bears to the whole of such proceeds the same proportion as the expenditure in that year in Northern Ireland on goods and services subject to those taxes bears to the total expenditure in that year in the United Kingdom on such goods and services, as determined by reference to the latest statistical information about such expenditure which is available at the end of that year.

(2) Where sufficient statistical information is not available to enable expenditure in any financial year on any goods or services which are subject to the taxes to which paragraph (1) above applies to be determined, the share of the proceeds for that year of the taxes levied on those goods and services which is properly attributable to Northern Ireland shall be taken to be the amount which bears to the whole of such proceeds the same proportion as the population of Northern Ireland bears to the total population of the United Kingdom, as determined by the last census taken before the end of that year under the Census Act 1920(b) or any corresponding enactment in force in Northern Ireland.

Taxes administered by the Commissioners of Inland Revenue

4.—(1) The share of the proceeds for any financial year of the taxes administered by the Commissioners of Inland Revenue (other than stamp duties and estate duty) which is properly attributable to Northern Ireland shall be taken to be the amount which bears to the whole of such proceeds the same proportion as—

- (a) in the case of taxes charged on individuals, the total income in that year of individuals resident in Northern Ireland bears to the total income in that year of individuals resident in the United Kingdom, and
- (b) in the case of taxes charged on corporations, the total profits (as assessed for corporation tax) in that year of corporations arising from activities in Northern Ireland bears to the total profits (as so assessed) in that year of corporations arising from activities in the United Kingdom,

as determined by reference to the latest statistical information about such income and profits which is available at the end of that year.

(2) The share of the proceeds for any financial year of stamp duties and estate duty which is properly attributable to Northern Ireland shall be taken to be the amount of those duties collected in Northern Ireland in that year.

Vehicle excise duty

5. The share of the proceeds for any financial year of duty on licences in respect of mechanically-propelled vehicles which is attributable to Northern Ireland shall be taken to be the amount of that duty collected in that year in respect of mechanically-propelled vehicles kept or used on any public road in Northern Ireland.

(a) 1889 c. 63.

(b) 1920 c. 41.

Cost of contributions to the European Communities

6.—(1) The provisions of this Regulation shall have effect for the purpose of determining the share of the cost of the European payment which is attributable to Northern Ireland in respect of any financial year and which is accordingly to be deducted, in accordance with section 15(2) of the Northern Ireland Constitution Act 1973, from the Northern Ireland share of taxes for that year.

(2) There shall be determined for the calendar year ending in the financial year in question—

- (a) the agricultural levies portion of the European payment made in respect of that calendar year, that is to say, that portion of the payment which is attributable to agricultural levies, and
- (b) the customs duties portion of the European payment made in respect of that calendar year, that is to say, that portion of the payment which is attributable to customs duties.

(3) The Northern Ireland share of the agricultural levies portion of the European payment shall be taken to be the amount which bears to the whole of the agricultural levies portion of the European payment the same proportion as the Northern Ireland share of agricultural levies for the financial year in question, as determined in accordance with Regulation 3(1) and (2) above, bears to the total amount of agricultural levies for that year collected in the United Kingdom by the Commissioners of Customs and Excise.

(4) The Northern Ireland share of the customs duties portion of the European payment shall be taken to be the amount which bears to the whole of the customs duties portion of the European payment the same proportion as the Northern Ireland share of customs duties for the financial year in question, as determined in accordance with Regulation 3(1) and (2) above, bears to the total amount of those duties for that year collected in the United Kingdom.

(5) The aggregate of the Northern Ireland shares of the agricultural levies and customs duties portions of the European payment shall be taken to be the share of the cost of the European payment which is attributable to Northern Ireland in respect of the financial year in question.

Cost of Collection

7. The share of the cost for any financial year of collection of taxes which is properly attributable to Northern Ireland shall be taken to be the amount which bears to the whole cost for that year of collection of the taxes to which these Regulations apply the same proportion as the total amount of the share of the proceeds of taxes attributed for that year to Northern Ireland in accordance with Regulations 3 to 5 above bears to the total amount of the proceeds for that year of the taxes to which these Regulations apply.

1st August 1975.

T. Pendry,
M. Cocks,
Two of the Lords Commissioners
of Her Majesty's Treasury.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

Section 15 of the Northern Ireland Constitution Act 1973 provides for the payment of a share of United Kingdom taxes to Northern Ireland. These Regulations prescribe the method of calculating the share attributable to Northern Ireland of the proceeds of the taxes and the cost of their collection and other costs.

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