



Double Taxation Relief Act (Northern Ireland) 1923 ^{F1}

1923 CHAPTER 14

An Act to give the force of Law to the consent of the Government of Northern Ireland to certain arrangements for Relief in respect of Double Taxation as between Northern Ireland and the Irish Free State. [22nd June 1923]

WHEREAS, in pursuance of sub-section (4) (*b*) of section five of the Irish Free State (Consequential Provisions) Act, 1922 (Session 2), the Government of Northern Ireland has given its consent to the extension to Northern Ireland of the arrangements which are set forth, as so extended, in the Schedule to this Act, being arrangements made in pursuance of the said section and specified in a declaration of His Majesty in Council dated the twenty-ninth day of March, nineteen hundred and twenty-three (in this Act referred to as “the scheduled arrangements”):

And whereas the scheduled arrangements relate to Estate Duty and Stamp Duties, which are taxes within the powers of the Parliament of Northern Ireland, and it is necessary that the said consent to the extension of the scheduled arrangements to Northern Ireland should have the force of law therein:

F1 [1938 c.25](#); [1949 c.41](#) . Functions transf. SI 1973/2163

1 Effect of consent to scheduled arrangements.

The consent given by the Government of Northern Ireland to the scheduled arrangements shall have the force of law in Northern Ireland as from the twenty-ninth day of March nineteen hundred and twenty-three.

2 Short title.

This Act may be cited as the Double Taxation Relief Act (Northern Ireland), 1923.

Changes to legislation: There are currently no known outstanding effects for the Double Taxation Relief Act (Northern Ireland) 1923. (See end of Document for details)

SCHEDULE

SCHEDULE

Arrangements for Relief in respect of Double Taxation as extended to Northern Ireland.

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PART II—Estate Duty

PART III

STAMP DUTIES

- (a) Where on or after the first day of April, nineteen hundred and twenty-three, an instrument is chargeable with Stamp Duty in Northern Ireland and in the Irish Free State, and has been stamped in one of those countries, the instrument shall, to the extent of the duty it bears, be deemed to be stamped in the other country:

Provided that, if the Stamp Duty chargeable on any instrument in such other country exceeds the Stamp Duty chargeable in respect of that instrument in the country in which the instrument has previously been stamped, the instrument shall not be deemed to have been duly stamped in such other country unless and until stamped in accordance with the laws of that country with a stamp denoting an amount equal to such excess.

- (b) Where composition for Stamp Duty is made or agreed to be made in one of such countries, any instrument which by virtue of the composition is exempt from the payment of duty in that country shall, on and after the said first day of April, be treated in the other country as having been stamped in the first-mentioned country with a stamp denoting the amount of duty which, but for the composition, would have been chargeable on that instrument.
- (c) This arrangement shall apply as between Northern Ireland and the Irish Free State until the Government of Northern Ireland signify that they have withdrawn their consent to such application.

Changes to legislation:

There are currently no known outstanding effects for the Double Taxation Relief Act (Northern Ireland) 1923.