

ENTERTAINMENTS DUTY.**Authorised Officers.**

MEMORANDUM OF AN AGREEMENT MADE THE 2ND DAY OF APRIL, 1928, UNDER SECTION 2 (4) OF THE FINANCE (NEW DUTIES) ACT 1916, BETWEEN THE MINISTRY OF FINANCE FOR NORTHERN IRELAND (HEREINAFTER CALLED "THE MINISTRY") AND THE MINISTER OF HOME AFFAIRS FOR NORTHERN IRELAND FOR THE EXERCISE BY THE SAID MINISTER OF CERTAIN POWERS WITH RESPECT TO ENTERTAINMENTS AND ENTERTAINMENTS DUTY.

1928. No. 32.

(1) Such officers and constables of the Royal Ulster Constabulary as the said Minister may authorise for the purpose (hereinafter referred to as "authorised officers") shall exercise and perform, in all parts of Northern Ireland outside the boundaries of the County of the City of Belfast, the powers conferred by Section 2 (2) of the Finance (New Duties) Act, 1916, (as that Act applies in Northern Ireland) upon officers authorised by the Ministry.

(2) The authorised officers shall exercise the powers to which this agreement relates in accordance with such directions as may be issued to them from time to time by the said Minister or the Ministry; and the exercise of such powers shall be performed concurrently with, and not to the conclusion of, the exercise of similar powers by officers authorised by the Ministry.

(3) Except in so far as any person prevents or obstructs the entry of an authorised officer to a place of entertainment, no prosecution shall be undertaken in respect of contravention of or failure to comply with the law relating to entertainments duty unless such prosecution is authorised by the Ministry.

(4) Save in exceptional cases, reports, returns and other communications shall be forwarded direct to the Ministry by District Inspectors or in their absence Head Constables acting for them (or, in Londonderry Borough by the Commissioner or in his absence the District Inspector acting for him) and communications from the Ministry shall be sent to the said Inspectors or Commissioner, but all communications of a general character shall be sent to the said Minister.

(5) The amount of any expenses incurred by authorised officers in carrying out their powers and duties under this agreement shall be repaid by the Ministry in such manner as may be agreed between the Ministry and the said Minister.

(6) This agreement shall take effect as from the 2nd day of April, 1928.

Signed by the Minister of Finance on behalf of the Ministry of Finance for Northern Ireland.

(Signed) *H. M. Pollock.*

Signed by the Minister of Home Affairs for Northern Ireland.

(Signed) *R. Dawson Bates.*

EXCHEQUER.

Residuary Share of Reserved Taxes.

MADE BY THE MINISTRY OF FINANCE UNDER SECTION 1 OF THE EXCHEQUER AND FINANCIAL PROVISIONS ACT (NORTHERN IRELAND), 1927.

1928. No. 23.

In pursuance of the powers conferred on the Ministry by Section 1 of the Exchequer and Financial Provisions Act (N.I.), 1927, the Ministry of Finance hereby makes the following Regulations:—

Interpreta-
tion.

1.—(i) These Regulations may be cited as “The Residuary Share Suspense Account Regulations, 1927.”

(ii) In these Regulations—

- (a) “The Ministry” means the Ministry of Finance;
- (b) “The Act of 1923” means The Exchequer and Financial Provisions Act (N.I.), 1923;
- (c) “The Reserve Fund” means the Reserve Fund established under Section 2 (2) of the Act of 1923;
- (d) “The Residuary Share” means “the Northern Ireland residuary share of reserved taxes.”
- (e) “The annual surplus” means the annual surplus as defined by Section 2 (1) of the Act of 1923.

(iii) The Interpretation Act, 1889, applies to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

Banking
Account.

2. There shall be kept in the books of the Ministry a Residuary Share Suspense Account, hereinafter referred to as the Suspense Account and in respect thereof the Ministry shall open a separate Banking Account with the Exchequer Bank, which shall be operated on by the officers authorised to operate on the Vote Accounts of the Ministry and in the same manner.