



Northern Ireland Constitution Act 1973

1973 CHAPTER 36

PART II

LEGISLATIVE POWERS AND EXECUTIVE AUTHORITIES

Financial provisions

13 Consolidated Fund of Northern Ireland.

- (1) The Consolidated Fund of Northern Ireland shall continue to exist but there shall cease to be an Exchequer of Northern Ireland separate from the Consolidated Fund.
- (2) Subject to any provision made by or under any Act of the Parliament of the United Kingdom or of Northern Ireland or any Measure charging any sums on the Consolidated Fund of Northern Ireland, all sums forming part of that Fund shall be appropriated to the public service of Northern Ireland by Measure and shall not be applied for any purpose for which they are not so appropriated.
- (3) Except as otherwise provided by Act of the Parliament of Northern Ireland or by Measure, the accounts of the Consolidated Fund of Northern Ireland shall be audited by the Comptroller and Auditor-General for Northern Ireland in the manner provided by the ^{M1}Exchequer and Audit Act (Northern Ireland) 1921.
- (4) ^{F1}

Textual Amendments

F1 Ss. 13(4), 25(4)–(7), 26(8)(9) and 27(1) repealed by Northern Ireland Act 1982 (c. 38, SIF 29:3), Sch. 3

Marginal Citations

M1 1921 c. 2. (N.I.)

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Northern Ireland Constitution Act 1973, Cross Heading: Financial provisions. (See end of Document for details)

14 Proceedings in Assembly for imposing charge on public funds or for imposing taxation.

No vote, resolution or Measure shall be passed by the Assembly for—

- (a) charging any sum on the Consolidated Fund of Northern Ireland or appropriating any sum out of that Fund or increasing the sums so charged or appropriated;
- (b) releasing or compounding any debt owed to the Crown; or
- (c) imposing or increasing any tax,

except in pursuance of a recommendation from the Head of the Department of Finance for Northern Ireland signified to the Assembly by him or by a member of the Northern Ireland Executive authorised by him for that purpose.

15 Payment to Northern Ireland of share of United Kingdom taxes.

- (1) Subject to subsection (4) below, there shall in respect of each year be charged on and paid out of the Consolidated Fund of the United Kingdom into the Consolidated Fund of Northern Ireland a sum equal to the Northern Ireland share of United Kingdom taxes.
- (2) The Northern Ireland share of United Kingdom taxes in respect of each year shall be determined by the Treasury; and that share shall be such amount as, in the opinion of the Treasury, represents the proceeds for that year of the taxes payable into the Consolidated Fund of the United Kingdom which are properly attributable to Northern Ireland after deducting the cost of collection and other appropriate costs.
- (3) The Treasury may make regulations with respect to the method by which the proceeds of the taxes, and the costs, mentioned in subsection (2) above are to be attributed to Northern Ireland; and any determination under that subsection shall be made in accordance with those regulations.
- (4) The Treasury may by order direct that there shall be deducted from the sum payable under subsection (1) above in respect of any year such sum as may be specified in the order by way of contribution towards the expenses falling on the Consolidated Fund of the United Kingdom in respect of that year which relate to excepted matters and reserved matters.
- (5) The sums payable under subsection (1) above shall be paid at such times and in such manner as the Treasury may determine, and payments may be made on account of sums subsequently so payable.
- (6) The power to make regulations or orders under this section shall be exercisable by statutory instrument and—
 - (a) any regulations under subsection (3) shall be subject to annulment in pursuance of a resolution of the House of Commons;
 - (b) no order shall be made under subsection (4) unless a draft of it has been approved by the House of Commons.

16 Grants to Northern Ireland out of moneys provided by Parliament.

- (1) The Secretary of State may from time to time pay out of moneys provided by Parliament into the Consolidated Fund of Northern Ireland such sums by way of grant

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as he may with the consent of the Treasury determine and may, in connection with any such payment, impose such conditions as he may with the like consent determine.

- (2) No further payments shall be made under section 26(7) of the ^{M2}Finance Act 1967 or under or by virtue of section 67 of the ^{M3}Finance Act 1971 (payments towards certain expenditure in Northern Ireland).

Marginal Citations

M2 1967 c. 54.

M3 1971 c. 68.

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