



Government of Ireland Act 1920

1920 CHAPTER 67

FINANCIAL PROVISIONS.

22 Reserved taxes

- (1) The imposing, charging, levying, and collection of customs duties and of excise duties on articles manufactured and produced and the granting of customs and excise drawbacks and allowances, and, except to the extent hereinafter mentioned, the imposing, charging, levying, and collection of income tax (including super-tax) and excess profits duty, corporation profits tax, and any other tax on profits shall be reserved matters, and the proceeds of those duties and taxes shall be paid into the Consolidated Fund of the United Kingdom.
- (2) The Joint Exchequer Board shall in each year determine what part of the proceeds of the said duties and taxes (except such of those proceeds as consist of arrears of excess profits duty payable in respect of any period before the passing of this Act) are properly attributable to Ireland, and in making that calculation the Board shall treat the proceeds collected in Ireland of any such duty or tax as the proceeds of that duty or tax in Ireland, subject to such adjustments as the Board think equitable, with a view to attributing to Ireland any proceeds of any of such duties and taxes collected in Great Britain but properly attributable to Ireland and to attributing to Great Britain the proceeds of any such duties and taxes collected in Ireland but properly attributable to Great Britain, and the sum so determined to be the Irish share of the proceeds of the said duties and taxes is hereinafter referred to as the Irish share of reserved taxes.
- (3) Subject as aforesaid, the Joint Exchequer Board may make regulations for determining the manner in which in cases of doubt the proceeds of such duties and taxes as aforesaid are to be apportioned as between Great Britain and Ireland.
- (4) The Commissioners of Customs and Excise and the Commissioners of Inland Revenue shall furnish to the Joint Exchequer Board such information as the Board may require for the purposes aforesaid, and, to enable the Commissioners to furnish such information, the Commissioners may require any taxpayer in any return made by him under any enactment imposing any such duty or tax to furnish such information as may be necessary for the purpose.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (5) The reservation of the levying of such duties and taxes as aforesaid shall include a reservation of all powers and obligations incidental to the levying thereof or designed for preventing the evasion thereof, and all powers and obligations respecting coastwise traffic contained in the enactments relating to customs.