



Government of Ireland Act 1920

1920 CHAPTER 67

FINANCIAL PROVISIONS.

24 Irish residuary share of reserved taxes

- (1) There shall in respect of each year be charged on and paid out of the Consolidated Fund of the United Kingdom to the Exchequers of Southern Ireland and Northern Ireland a sum equal to the Irish share of reserved taxes in that year after deducting—
 - (a) the amount of the Irish contribution towards Imperial liabilities and expenditure ; and
 - (b) whilst any services remain reserved services, the net cost to the Exchequer of the United Kingdom during the year of the services so remaining reserved services, excluding therefrom such sums as the Joint Exchequer Board may certify to have been expended in the provision of buildings (including the sites thereof) and equipment for the purposes of the Supreme Court of Northern Ireland.
- (2) The sum so payable to those Exchequers (in this Act referred to as the Irish residuary share of reserved taxes) shall be apportioned between them in such manner and shall be paid at such times, in such manner, and according to such regulations, as the Joint Exchequer Board may direct, and those regulations may provide for payments being made to the Exchequers of Southern Ireland and Northern Ireland, respectively, on account of the sums which may ultimately be found to be payable to those Exchequers in respect of the Irish residuary share of reserved taxes.
- (3) In determining the apportionment as between the Exchequers of Southern and Northern Ireland of the Irish residuary share of reserved taxes, the Joint Exchequer Board shall act on the following principles :—
 - (a) So far as the amount of the said share depends on the proceeds of any tax, they shall determine what parts of the proceeds are properly attributable to Southern and Northern Ireland respectively, and shall allot the amount so determined accordingly:
 - (b) So far as the amount of the said share depends on the amount of the Irish contribution towards Imperial liabilities and expenditure, they shall allot

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to Southern Ireland and Northern Ireland their respective shares in that contribution determined in manner hereinbefore provided:

- (c) So far as the amount of the said share depends on the cost of any service, they shall, where the cost of the service in Southern and Northern Ireland respectively can be ascertained, allot to Southern and Northern Ireland the cost of the service in Southern and Northern Ireland respectively ; and, where the cost of the service in Southern and Northern Ireland cannot in their opinion be ascertained with sufficient accuracy, they shall divide the cost between them in proportion to population.
- (4) The Joint Exchequer Board shall apportion any sum which under this Act is to be made good by deductions from the Irish residuary share of reserved taxes on the like principles.