



Irish Free State (Consequential Provisions) Act 1922

1922 CHAPTER 2 13 Geo 5 Sess 2

[^{F1}5 Provision as to relief from double taxation.

(1) If His Majesty in Council is pleased to declare—

- (a) that under the law in force in the Irish Free State any tax is payable in respect of a subject of charge in respect of which a corresponding tax is payable also in Great Britain; and
- (b) that arrangements as specified in the declaration have been made with the Government of the Irish Free State with a view to the granting of relief in cases where there is a charge both to the British Tax and to the Irish tax in respect of the same subject matter;

then, unless and until the declaration is revoked by His Majesty in Council, the arrangements specified therein shall, so far as they relate to the relief to be granted from the British tax, have effect as if enacted in this Act, but only if and so long as the arrangements, so far as they relate to the relief to be granted from the Irish tax, have the effect of law in the Irish Free State.

- (2) Any declaration made by His Majesty in Council under this section shall be laid before the Commons House of Parliament as soon as may be after it is made, and, if an Address is presented to His Majesty by that House within twenty-one days on which that House has sat next after the declaration is laid before it praying that the declaration may be revoked, His Majesty in Council may revoke the declaration, and the arrangements specified in the declaration shall thereupon cease to have effect, but without prejudice to the validity of anything previously done thereunder or to the making of a new declaration.
- (3) The obligation as to secrecy imposed by any enactment with regard to any tax to which any declaration made by His Majesty in Council under this section relates shall not prevent the disclosure to any authorised officer of the Government of the Irish Free State of such facts as may be necessary to enable relief to be duly given in accordance with the arrangements specified in the declaration.

Changes to legislation: There are currently no known outstanding effects for the Irish Free State (Consequential Provisions) Act 1922, Section 5. (See end of Document for details)

[This section shall apply to Northern Ireland in like manner as it applies to Great
^{F2}(4) Britain.]]

Textual Amendments

- F1** S. 5 except as it applies to estate duty and stamp duties repealed by [Statute Law \(Repeals\) Act 1989](#) (c. 43), [s. 1\(1\)](#), Sch. 1 Pt. III
- F2** S. 5(4) substituted by [Statute Law \(Repeals\) Act 1989](#) (c. 43), s. 1(2), [Sch. 2 Pt. II para. 9](#)

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