
(6) Taxing Acts

**THE GOVERNMENT OF IRELAND (ADAPTATION OF THE
TAXING ACTS) ORDER, 1922.**

1922 No. 80

*[This Order in Council (S.R. & O. 1922, p. 701) is printed as amended
by Order in Council, dated May 5, 1922 (S.R. & O. 1922 (No. 487)
p. 762).]*

At the Court at Buckingham Palace, the 31st day of January, 1922.

PRESENT,

The King's Most Excellent Majesty in Council.

10 & 11
Geo. 5. c. 67. Whereas by section 69 of the Government of Ireland Act, 1920,
His Majesty is empowered by Order in Council to make such regulations
as seem necessary or proper for setting in motion the Parliaments and
Governments of Southern and Northern Ireland, and also for any other

(a) The whole Act repealed by 26 Geo. 5 & 1 Edw. 8. c. 31 (N.I.) s. 15,
sch. 2.

matter for which it seems to His Majesty necessary or proper to make provision for the purpose of bringing the said Act into full operation or for giving full effect to any of the provisions of the said Act, and in particular His Majesty is empowered amongst other things, by any such Order in Council—

- (1) to make such adaptations of any enactments as far as they relate to Ireland as may appear to Him necessary or proper in order to give effect to the provisions of the said Act ; and also to make any adaptations of any enactments so far as they relate to England or Scotland as may appear to Him necessary or proper as a consequence of any change effected by the provisions of the said Act ; and
- (2) to make such adaptation of any enactments as appear to Him necessary or proper with respect to the execution of services with respect to which the Parliaments of Southern Ireland and Northern Ireland have not power to make laws, and in particular to provide for the exercise or performance of any powers or duties in connection with those services by any department of the Government of the United Kingdom or officer of that Government where any such powers or duties are, under any existing Act or by the common law, to be exercised or performed by any department or officer in Ireland who will cease to exist as a department or officer of the Government of the United Kingdom ; and
- (3) to make provision with respect to the transfer of the right to recover any taxes charged but not paid before the appointed day ; and for apportioning as between the Exchequer of the United Kingdom and the Exchequers of Southern and Northern Ireland the proceeds of transferred taxes properly attributable to Ireland and levied in respect of the financial year in which the appointed day falls :

And whereas for the purposes of the provisions of the said Act relating to the transfer of services, the 22nd day of November, 1921, has been fixed as the appointed day as respects Northern Ireland in relation to the financial provisions of the said Act, including taxation,^(a) but no day has as yet been fixed for the purposes aforesaid as respects Southern Ireland :

And whereas the provisions of section one of the Rules Publication Act, 1893, have been complied with :

56 & 57 Vict.
c. 66.

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows :—

PART I

GENERAL

1.—(1) This Order may be cited as the Government of Ireland (Adaptation of the Taxing Acts) Order, 1922.

(2) In this Order the expression “ appointed day ” means the 22nd day of November, 1921, and the expression “ transferred tax ” means a

(a) See S.R. & O. 1921 No. 1696, p. 938 above.

tax with respect to which the Parliament of Northern Ireland has after the appointed day power to make laws.

52 & 53 Vict.
c. 63.

(3) The Interpretation Act, 1889, applies to the interpretation of this Order in like manner as it applies to the interpretation of an Act of Parliament.

2.—(1) As from the appointed day the enactments to which the several Parts of this Order hereinafter contained apply shall have effect subject to the adaptations and modifications set out in those Parts respectively, save where inconsistent with the Government of Ireland Act, 1920, or the provisions of any subsequent Order in Council under that Act, and subject as respect matters within the powers of the Parliament of Northern Ireland to repeal or alteration by Acts of that Parliament.

(2) Subject to the express adaptations and modifications made by this Order the General Adaptation of Enactments (Northern Ireland) Order, 1921,^(a) and any other Order made under the said Act containing adaptations of general application apply, if and so far as they are applicable, to the enactments adapted by this Order in like manner as to other enactments.

(3) The adaptations and modifications effected by this Order shall apply to any order, scheme, rule, regulation or instrument made or issued under any of the enactments so adapted or modified and in force immediately before the appointed day in like manner as they apply to the enactment under which it was made or issued ; and any such order, scheme, rule, regulation or instrument shall continue in force in like manner and subject to the like powers of revocation and alteration as if it had been made or issued under the said enactment as so modified and adapted.

3. Where before the appointed day any steps have been taken by or under the direction of the Commissioners of Inland Revenue or the Commissioners of Customs and Excise in connection with the charging, levying, or collection of any transferred tax in Northern Ireland, all further steps necessary in connection with the charging, levying, or collection of the said tax may be taken by or under the direction of the Minister of Finance for Northern Ireland.

4. Where before the appointed day any proceedings have been commenced under any enactment relating to any transferred tax or to any matter incidental to the charging, levying, or collecting of any such tax, nothing in this Order shall affect those proceedings, but the proceedings shall be continued, and any penalty or other sum recoverable thereunder shall be recovered, in like manner as if the Government of Ireland Act, 1920, had not come into operation and this Order had not been made.

5. The Minister of Finance for Northern Ireland shall cause accounts to be kept of all transferred taxes collected by him and levied in

(a) S.R. & O. 1921 No. 1804, p. 967 above.

respect of a year current on the appointed day, and of all repayments of any such tax made by him in respect of tax levied and paid before the appointed day in respect of the said or any preceding year, and such accounts shall be in such form and contain such particulars as may be agreed between the Minister and the Treasury, or as may in default of agreement be prescribed by the Joint Exchequer Board.

PART II

ACTS OF GENERAL APPLICATION

6. This Part of this Order applies to the Inland Revenue Regulation Act, 1890 (in this Part of this Order referred to as "the Act of 1890"), and the other enactments specifically mentioned in this Part, and the adaptations effected by the other Parts of this Order shall not apply to any enactment adapted by Articles 7 and 8 in this Part of this Order. 53 & 54 Vict. c. 21.

7. The Act of 1890 and the enactments amending that Act (including the Excise Transfer Order, 1909),(a) shall have effect subject to the following adaptations :—

(a) Sections 1 and 2 of the Act of 1890 shall not apply in relation to Northern Ireland, and section 3 of that Act in its application to Northern Ireland shall have effect as though the words " shall have their chief office in London and " were omitted therefrom, and as though the section provided that the Minister of Finance for Northern Ireland should have his chief office for the purposes of inland revenue in Belfast :

(b) The reference to the United Kingdom in sections 4 and 27 of the Act of 1890, in relation to the inland revenue of the United Kingdom exclusive of Northern Ireland, shall be construed as a reference to the United Kingdom exclusive of Northern Ireland, and in relation to the inland revenue of Northern Ireland shall be construed as a reference to Northern Ireland, and the reference to England or Ireland in section 38 of the Finance Act, 1896, in relation to proceedings relating to the inland revenue of the United Kingdom exclusive of Northern Ireland shall be construed as a reference to England or Southern Ireland, and in relation to proceedings relating to the inland revenue of Northern Ireland shall be construed as a reference to Northern Ireland : 59 & 60 Vict. c. 28.

(c) The reference to the revenue of the United Kingdom shall be construed as including a reference to the revenue arising in the United Kingdom exclusive of Northern Ireland from taxes leviable by the Government of the United Kingdom, and in relation to Northern Ireland shall be construed as a reference to the revenue arising in Northern Ireland from transferred taxes :

(d) The references to Ireland in the Act of 1890 and in the Public Accounts and Charges Act, 1891, shall, in the application of those Acts to Northern Ireland, be construed as a reference to Northern Ireland : 54 & 55 Vict. c. 24.

(a) S.R. & O. 1909 (No. 197) *see* the title " Customs and Excise ".

(e) The reference to the Bank of Ireland in subsection (2) of section 1 of the Public Accounts and Charges Act, 1891, shall, in relation to Northern Ireland, be construed as including a reference to any other bank into which moneys payable to the account of the Exchequer of Northern Ireland are to be paid.

3 & 4 Geo. 5. c. 3. 8. The Provisional Collection of Taxes Act, 1913, in its application to transferred taxes shall have effect subject to the following adaptations :—

(a) The expression “ the House of Commons ” shall mean the House of Commons of Northern Ireland :

(b) The reference to an Act of Parliament where that expression first occurs in section 1 of the Act and the references to an Act of Parliament in provisos (b), (c), and (d) to subsection (1) of that section shall be construed as including references to an Act of the Parliament of Northern Ireland, and the expression “ Act of Parliament ” where it secondly occurs in the said subsection shall mean either an Act of Parliament of the United Kingdom or an Act of the Parliament of Northern Ireland, as the case requires.

10 Edw. 7 & 1 Geo. 5. c. 8. 9. For the purposes of appeals relating to mineral rights duty and of appeals as to the value of real property under subsection (3) of section 60 of the Finance (1909-10) Act, 1910, there shall be a separate reference committee for Northern Ireland and a separate panel of referees for Northern Ireland, and sections 33 and 34 of the Finance (1909-10) Act, 1910, shall have effect accordingly.

The reference committee for Northern Ireland shall consist of the Lord Chief Justice of Northern Ireland and the President of the Surveyors' Institution, but the President of the Surveyors' Institution may, if he thinks fit, appoint any person being a member of the Council of that Institution and having special knowledge of valuation in Northern Ireland to act in his place as a member of the reference committee in Northern Ireland.

10. In the application to Northern Ireland of any enactments relating to the management of inland revenue, any provisions requiring the Commissioners of Inland Revenue or the Commissioner of Customs and Excise to act subject to the control or approval or direction of the Treasury, or any other provisions to a like effect, shall not apply.

11. In the application to Northern Ireland of any enactment relating to any transferred tax or to any matter incidental to the charging, levying, or collecting of any such tax, references to the Commissioners of Inland Revenue or the Commissioners of Customs and Excise, or to the predecessors of either of those Commissioners, and their respective officers shall (subject to any special provisions contained in this Order and unless the context otherwise requires) be construed as references to the Minister of Finance for Northern Ireland and his officers, and references to particular officers of those Commissioners shall be

construed as references to officers of the Minister performing corresponding functions.

In this Order the expression "officer" in relation to the Commissioners of Inland Revenue and the Commissioners of Customs and Excise includes the Accountant General of Inland Revenue and the Solicitor of Inland Revenue and the Accountant and Comptroller General of Customs and Excise and the Solicitor for the Customs and Excise respectively.

PART III

DEATH DUTIES ACTS

12. This Part of this Order applies to the Death Duties Acts, that is to say, the Probate and Legacy Duties (Ireland) Act, 1814, the Probate Duty (Ireland) Act, 1816, the Succession Duty Act, 1853, Part III of the Customs and Inland Revenue Act, 1881, Part II of the Customs and Inland Revenue Act, 1889, and Part I of the Finance Act, 1894, and the enactments amending those Acts or otherwise relating to death duties as defined in section 13 of the Finance Act, 1894.

54 Geo. 3.
c. 92.
56 Geo. 3.
c. 56.
16 & 17 Vict.
c. 51.
44 & 45 Vict.
c. 12.
52 & 53 Vict.
c. 7.
57 & 58 Vict.
c. 30.

13.—(1) Nothing in the Government of Ireland Act, 1920, shall affect any liability for any death duties leviable under the Death Duties Acts on or with reference to deaths occurring before the appointed day, but those Acts shall continue to apply, subject, however, as respects the charging, levying, and collection of those duties, to the provisions of this article.

(2) With respect to all such death duties which have not been paid before the appointed day, the Minister of Finance for Northern Ireland and his officers shall in Northern Ireland have all such powers of charging, levying, and collection as are by the existing Acts conferred on the Commissioners of Inland Revenue, and their officers, and those Acts shall have effect accordingly, and the fact that any such duties which remain unpaid on the appointed day have been charged or levied by the Commissioners of Inland Revenue shall not affect the right of the said Minister to collect them.

(3) Any repayments or allowances that may fall to be made by reason of overcharge or otherwise in respect of

(a) death duties which were paid before the appointed day to or for the account of the Commissioners of Inland Revenue but which, if they had been unpaid at that date, would have been collected by the Minister of Finance for Northern Ireland under the provisions of this article ; or

(b) death duties leviable on or with reference to deaths occurring before the appointed day and collected by the Minister of Finance for Northern Ireland,

shall be made and granted by that Minister, and that Minister shall be

empowered to obtain from the person claiming any such allowance or repayment such evidence as he may require of the payment of any death duties in respect of which the repayment or allowance is claimed and the title of the claimant to any such repayment or allowance.

(4) The Minister of Finance for Northern Ireland shall keep separate accounts of all death duties collected and all repayments and allowances made by him under this article ; and all such accounts shall be in such form and contain such particulars as may be agreed between him and the Treasury or, in default of agreement, as may be prescribed by the Joint Exchequer Board.

14. As respects death duties leviable in Northern Ireland and in the rest of the United Kingdom respectively on or with reference to deaths occurring on or after the appointed day, the Death Duties Acts shall apply subject to the following adaptations :—

- (a) In those Acts, in their application to Northern Ireland—
- (i) references to the chief office of the Commissioners of Inland Revenue in London shall be construed as references to the chief office of the Minister of Finance for Northern Ireland for purposes of inland revenue ;
 - (ii) references to Dublin shall be construed as references to Belfast :

27 & 28 Vict.
c. 56.

- (b) References to the United Kingdom in section 4 of the Revenue (No. 2) Act, 1864, in section 28 and subsection (1) of section 33 of the Customs and Inland Revenue Act, 1881, in subsection (2) of section 2, subsections (2) and (3) of section 7 and subsection (3) of section 20 of the Finance Act, 1894, and section 8 of the Savings Bank Act, 1920, shall, in the application of those provisions to Northern Ireland, be construed as references to Northern Ireland, and, in the application of those provisions to the rest of the United Kingdom, shall be construed as references to the United Kingdom exclusive of Northern Ireland :

10 & 11
Geo. 5. c. 12.

5 & 6 Vict.
c. 82.

- (c) Except in section 38 of the Stamp Duties (Ireland) Act, 1842, references to Ireland shall in the application of the Acts to Northern Ireland be construed as references to Northern Ireland, and in their application to the rest of the United Kingdom be construed as references to Southern Ireland :

- (d) Subsection (2) of section 7 of the Finance Act, 1894, shall have effect as if for the words “ in the foreign country or British possession ” there were substituted the words “ in the country ” ;

8 Edw. 7.
c. 69.

- (e) Section 36(a) of the Companies (Consolidation) Act, 1908, shall have effect as if the following paragraph were substituted for paragraph (b) thereof :—

“ On the death of a member registered in a colonial register, the shares of the deceased member shall, if he died domiciled in Northern Ireland or in any part of the United Kingdom exclusive of Northern Ireland but not otherwise, be deemed, so

(a) Section 36 repealed by 22 & 23 Geo. 5. c. 7 (N.I.) s. 336(1), sch. 10, Pt. I.

far as relates to death duties in Northern Ireland and the United Kingdom exclusive of Northern Ireland, respectively, to be part of his estate and effects which are situate in the country of the principal register and for or in respect of which probate or letters of administration is or are to be granted, or whereof an inventory is to be exhibited and recorded, in like manner as if he were registered in the principal register.”

14A. The power of the Ministry of Finance for Northern Ireland to make regulations under section 34 of the Finance Act, 1917, as that section applies to Northern Ireland, shall be exercisable by the Ministry subject to the approval of the Treasury.(a) 7 & 8 Geo. 5.
c. 31.

PART IV

STAMP DUTIES ACTS

15. This Part of this Order applies to the Stamp Acts, that is to say, the Stamp Act, 1891, the Stamp Duties Management Act, 1891, and any other enactments relating to stamp duties, including fees collected or received by means of stamps. 54 & 55 Vict.
c. 39.
54 & 55 Vict.
c. 38.

16. The Stamp Act, 1891, as amended by any subsequent enactment, shall have effect subject to the following adaptations :—

- (a) An instrument which, by virtue of subsection (1) of section 29 of the Government of Ireland Act, 1920, is not to be deemed to have been duly stamped unless and until stamped with a stamp denoting an amount equal to the excess mentioned in that subsection, may, notwithstanding anything in section 15 of the Act, be stamped with such a stamp as aforesaid without payment of any penalty at any time within thirty days after it has been first received in Northern Ireland or in the other part of the United Kingdom, as the case may be :
- (b) The reference in section 20(b) to the admission to the degree of barrister-at-law in Ireland of a person not previously admitted to that degree in England, or as an advocate in Scotland, shall include a reference to admission to membership of the Bar of Northern Ireland of a person not previously admitted to the degree of barrister-at-law in England or Southern Ireland, or as an advocate in Scotland, and the reference in paragraph (b) of section 20(b) to duty payable shall include a reference to the duty payable on the admission to membership of the Bar of Northern Ireland of a person who has been previously admitted to the degree of barrister-at-law in England or Southern Ireland or as an advocate in Scotland :
- (c) References in the Act to the Society of King’s Inns in Dublin shall include a reference to any corresponding society which may be established at Belfast, and if any such society is so established the references in sections 20 and 28 of the Act to the

(a) Article 14A, added by S.R. & O. 1922 No. 487.

(b) Section 20 repealed by 15 & 16 Geo. 5. c. 30 (N.I.) s. 3.

treasurer of the Society of King's Inns shall, so far as relates to sums payable in Northern Ireland, be construed as references to the treasurer of the society so established :

- (d) References to a public department or a public department of the State shall be construed as including references to a public department of the Government of Northern Ireland :
- (e) References to Ireland in sections 45, 46, 47, and 48, and in the headings " Admission ", " Certificate ", and " Faculty ", in the First Schedule to the Act, shall be construed as references to Southern Ireland or Northern Ireland, and the expression " in Ireland in the City of Dublin " in the heading " Certificate " in the said Schedule means in the application of the Act to Northern Ireland " in Northern Ireland in the City of Belfast " :
- (f) In the application of the Act to Northern Ireland, subsection (2) of section 114 shall not apply :
- (g) The reference to Government or parliamentary stocks or funds, wherever it occurs, shall be construed as including a reference to stocks or funds of the Government or Parliament of Northern Ireland, and the reference to parliamentary taxes or duties in the heading " Receipt " in the First Schedule to the Act shall be construed as including a reference to taxes or duties imposed by the Parliament of Northern Ireland.

17. The Stamp Duties Management Act, 1891, as amended by any subsequent enactment, shall have effect subject to the following adaptations :—

- (a) In sections 1 and 27 of the Act the expression " chargeable by law " shall mean, in the application of the Act to the United Kingdom exclusive of Northern Ireland, chargeable by law in that part of the United Kingdom, and, in the application of the Act to Northern Ireland, chargeable by law in Northern Ireland :
- (b) In the application of the Act to Northern Ireland references to the chief office shall be construed as references to the chief office of the Minister of Finance for Northern Ireland for the purposes of inland revenue, and references to the head offices shall not apply :
- (c) The expression " stamp " shall mean, in the application of the Act to the United Kingdom exclusive of Northern Ireland, a stamp provided or to be provided by a department of the Government of the United Kingdom, and, in the application of the Act to Northern Ireland, a stamp provided or to be provided by the Minister of Finance for Northern Ireland :
- (d) The reference in section 22 of the Act to the London, Edinburgh and Dublin Gazettes shall be construed as including a reference to the Belfast Gazette.

18. The enactments hereinafter in this article specified shall, in their application to Northern Ireland, have effect subject to the following adaptations respectively :—

- (a) The references to duties in section 64 of the Civil Bill Courts (Ireland) Act, 1851, and in section 8 of the Manor Courts Abolition (Ireland) Act, 1859,(a) shall be construed as references to duties chargeable in Northern Ireland : 14 & 15 Vict. c. 57.
22 Vict. c. 14.
- (b) The references in the Petty Sessions Clerks (Ireland) Act, 1858, and in the Dogs Regulation (Ireland) Act, 1865, to petty sessions clerks in Ireland shall be construed as references to petty session clerks in Northern Ireland: 21 & 22 Vict. c. 100.
28 & 29 Vict. c. 50.
- (c) The reference to the Queen's printer of Acts of Parliament in section 12 of the Finance Act, 1895, shall in relation to Acts of the Parliament of Northern Ireland be construed as a reference to the Government Printer of Northern Ireland, and the references to the *London Gazette* in section 14 of that Act and in section 12 of the Finance Act, 1899, shall be construed as references to the *Belfast Gazette* : 58 & 59 Vict. c. 16.
62 & 63 Vict. c. 9.
- (d) The reference in section 39 of the Solicitors (Ireland) Act, 1898, to the head office of inland revenue in Dublin shall be construed as a reference to the chief office of the Minister of Finance for Northern Ireland for the purposes of inland revenue, and section 58 of that Act shall have effect as if the reference to a person appointed to be solicitor to the Treasury included a reference to a person appointed to be solicitor to the Minister of Finance for Northern Ireland : 61 & 62 Vict. c. 17.
- (e) The reference to inland revenue in section 9 of the Revenue Act, 1898, shall be construed as a reference to the revenue arising in Northern Ireland from transferred taxes : 61 & 62 Vict. c. 46.
- (f) The reference to British stamp duty in paragraph (a) of section 36(b) of the Companies (Consolidation) Act, 1908, shall be construed as a reference to stamp duty chargeable in Northern Ireland.

19. References to the United Kingdom in section 8 of the Finance Act, 1899, in the application of that section to the United Kingdom exclusive of Northern Ireland shall be construed as references to that part of the United Kingdom, and in the application of that section to Northern Ireland shall be construed as references to Northern Ireland.

20. The powers to be exercised and the duties to be performed by the Postmaster-General under the Inland Revenue and Post Office (Powers and Duties) Order, 1914,(c) shall cease to be exercised or performed by him in so far as those powers and duties relate to or are connected with duties chargeable in Northern Ireland and stamps for denoting such duties.

(a) The whole Act repealed by 25 & 26 Geo. 5. c. 13 (N.I.) ss. 21(9), 62, sch. 5.

(b) Section 36 repealed by 22 & 23 Geo. 5. c. 7 (N.I.) s. 336(1), sch. 10. Pt. I.

(c) S.R. & O. 1914 (No. 524) III, p. 249.

PART V

EXCISE DUTIES ACTS

21. This Part of this Order applies to the Excise Acts, that is to say, the Acts relating to the duties of excise and the management of those duties.

22. The Excise Acts, so far as they relate to such duties of excise as are transferred taxes and matters incidental thereto, shall be subject to the following adaptations :—

(a) In those Acts in their application to Northern Ireland—

7 & 8 Geo. 4.
c. 53.

4 & 5 Will. 4.
c. 51.

7 Edw. 7.
c. 13.

(i) references to officers of the Commissioners of Customs and Excise or their predecessors shall, except where they occur in sections 38 and 107 of the Excise Management Act, 1827, and section 28 of Excise Management Act, 1834, be construed as references to the officers of the Minister of Finance for Northern Ireland ;

(ii) the references to Dublin in section 69 of the Excise Management Act, 1827, and section 4 of the Finance Act, 1907, shall be construed as references to Belfast ;

(iii) references to Orders by His Majesty in Council shall be construed as references to Orders by the Lord Lieutenant in Council :

6 Geo. 4.
c. 81.

4 & 5 Vict.
c. 20.

23 & 24 Vict.
c. 113.

(b) References to the United Kingdom, except where they occur in section 9 of the Excise Licences Act, 1825, section 74 of the Excise Management Act, 1827, section 7(a) of the Excise Management Act, 1841, and paragraph 2 of section 19(b) of the Excise Act, 1860, shall, in the application of the Acts to Northern Ireland, be construed as references to Northern Ireland, and in the application of the Acts to the rest of the United Kingdom, be construed as references to the United Kingdom exclusive of Northern Ireland :

(c) References to Ireland shall, in the application of the Acts to Northern Ireland, be construed as references to Northern Ireland, and in the application of the Acts to the rest of the United Kingdom, be construed as references to Southern Ireland :

(d) The special provisions applicable within the limits of the chief office of excise and the chief office of excise at Dublin shall not apply to Northern Ireland :

53 & 54 Vict.
c. 8.

1 & 2 Geo. 5.
c. 2.

(e) The provisions of section 7 of the Customs and Inland Revenue Act, 1890, section 17 of the Finance Act, 1907, and section 17 of the Revenue Act, 1911, shall not apply to Northern Ireland.

23.—(1) The Commissioners of Customs and Excise may certify that any powers of the Commissioners and their officers under the

- (a) Section 7 in part repealed by 1 Edw. 8 & 1 Geo. 6. c. 9. s. 13(2), sch. 2.
(b) Section 19 repealed by 16 & 17 Geo. 5. c. 22. s. 47, sch. 5, Pt. II.

Excise Acts are necessary for preventing the evasion of the excise duties the levying of which is reserved to the Commissioners, and any powers so certified shall remain exerciseable by the Commissioners, and the provisions relating thereto shall continue to have effect as if the adaptations made by this Part of this Order had not been made :

Provided that nothing in this article shall prevent the Minister of Finance for Northern Ireland and his officers from exercising any such powers if and so far as their exercise is, in his opinion, necessary for the charging, levying, or collection of the duties of excise transferred to the Government of Northern Ireland.

(2) Where the Commissioners of Customs and Excise certify that it is necessary, with a view to preventing the evasion of any excise duty the levying of which is reserved to them, that they should continue to have control over some specified class of excise traders, the Minister of Finance in Northern Ireland shall not grant an excise licence to a trader of that class without the consent of the Commissioners.

24. The Commissioners of Customs and Excise shall cause a copy to be made as on the appointed day of so much of the register kept by them in pursuance of section 44 of the Finance (1909-10) Act, 1910, as relates to premises in Northern Ireland, and shall transmit such copy to the Minister of Finance for Northern Ireland, and the copy so transmitted shall form the register under the said section as on the appointed day in Northern Ireland.

25. Where any excise duty has become due but has not been paid before the appointed day, and the duty is one which if it had become due after the appointed day would have been collected by the Minister of Finance for Northern Ireland, that Minister shall have power to collect and enforce payment thereof in like manner as if it had become due after the appointed day, and where any such duty has been paid before the appointed day and any repayment or allowance in respect thereof falls to be made after the appointed day, the repayment or allowance shall be made or granted by that Minister, and that Minister shall be empowered to obtain from the person claiming any such repayment or allowance such evidence as he may require of the payment of the duty in respect of which the repayment or allowance is claimed and of the title of the claimant to any such repayment or allowance.

26. Until a Government of Southern Ireland has been established and has had transferred to it the power of levying excise duties, the reference in section 30(a) of the Government of Ireland Act, 1920, to an excise licence granted by the Government of Southern Ireland shall be construed as a reference to an excise licence granted by the Government of the United Kingdom issued in Southern Ireland.

(a) Section 30 repealed by 17 & 18 Geo. 5. c. 42. (S.L.R.).

NORTHERN IRELAND

PART VI

INCOME TAX ACTS

27. This Part of this Order applies to the Income Tax Acts, that is to say, the Income Tax Act, 1918 (in this Part referred to as the Act of 1918), and any other enactments relating to income tax.

8 & 9 Geo. 5.
c. 40.

28. The income Tax Acts shall be subject to the following adaptations :—

- (a) References to Acts of Parliament, except in sections 35 and 210 of the Act of 1918, shall be construed as including references to Acts of the Parliament of Northern Ireland :
- (b) References to each or either House of Parliament, except in section 236 of the Act of 1918, shall be construed as including references to each or either House of the Parliament of Northern Ireland :
- (c) Schedule E in the Act of 1918 shall have effect as if after the words “ public revenue of the United Kingdom ” there were inserted the words “ or of Northern Ireland ” ;
- (d) References to the Irish Insurance Commissioners and the Department of Agriculture and Technical Instruction for Ireland shall, in relation to Northern Ireland be construed as references to the corresponding departments of the Government of Northern Ireland.

PART VII

CORPORATION PROFITS TAX ACTS

29. This Part of this Order applies to the Corporation Profits Tax Acts, that is to say, Part V of the Finance Act, 1920, as amended by any subsequent enactment.

10 & 11
Geo. 5. c. 18.

30. The Corporation Profits Tax Acts shall be subject to the following adaptation :—

The reference in the definition of “ British company ” contained in subsection (3) of section 52 of the Finance Act, 1920, to the United Kingdom shall be construed as a reference to the United Kingdom or any part thereof.

PART VIII

CUSTOMS ACTS

31. This Part of this Order applies to the Customs Acts, that is to say, the Customs Consolidation Act, 1876, and any other enactment amending that Act, or otherwise relating to duties of customs.

39 & 40 Vict.
c. 36.

32. The Customs Acts in their application to Northern Ireland shall have effect subject to the following modifications :—

- (a) In section 136 of the Customs Consolidation Act, 1876, the reference to “ other Government officers ” shall be construed as including officers of the Government of Northern Ireland :
- (b) In section 264 of the Customs Consolidation Act, 1876, the reference to “ Dublin ” shall be construed as a reference to Belfast.

Almeric FitzRoy.