

sary or proper for the purpose of giving effect to the foregoing provisions of the said Act.

And whereas the departments of the Provisional Government mentioned in Part I of the Schedule to this Order have been constituted by that Government to discharge the functions therein mentioned as assigned to them respectively:

And whereas the Exchequer of the Provisional Government has been constituted subject to regulations which have been made by the Provisional Government and are set out in Part II of the Schedule to this Order.

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

1. The functions in connection with the administration of public services in Southern Ireland heretofore performed by existing Government Departments and officers, shall, as from the day of transfer, be transferred to and become exercisable by the departments and officers of the Provisional Government to which the functions are severally so assigned as aforesaid, but without prejudice to the power of the Provisional Government to redistribute those functions amongst its departments and officers as it thinks proper.

2.—(i) Nothing in this Order shall affect the enactments passed or to be passed relating to the imposition, assessment or collection of taxes, except that all functions heretofore performed by existing Government departments and officers in connection with the assessment, levying and collection of taxes, so far as leviable in Southern Ireland, shall as from the day of transfer be transferred to and become exercisable by the departments and officers of the Provisional Government to whom such functions are so assigned, as aforesaid.

(ii) The powers of the departments and officers of the Provisional Government with respect to the assessment, levying and collection of taxes shall as from the day of transfer extend to the assessment, levying and collection of taxes leviable in Southern Ireland which were chargeable or have been charged but not paid before the day of transfer, subject to the liability to make any repayments or allowances that may fall to be made in Southern Ireland by reason of overcharge or otherwise, and those departments and officers shall be empowered to obtain from the person claiming any such allowance or repayment such evidence as they may require of the payments of the taxes in respect of which the repayment or allowance is claimed and the title of the claimant thereto.

(iii) For the purposes of this Article super-tax payable by a person in Southern Ireland shall be deemed to be a tax leviable in Southern Ireland.

3.—(i) As from the day of transfer and subject to the provisions of this Order or any arrangement made thereunder and without prejudice to any ultimate financial settlement, the proceeds of all such taxes so collected as aforesaid and all such other sums collected or received by or on behalf of departments and officers of the Provisional Government as would but for this Order have been payable into the Exchequer of the United Kingdom shall be paid into the Exchequer of the Provisional Government, and out of that Exchequer there shall, subject to the regulations contained in Part II of the Schedule to this Order, be defrayed the cost of the administration of public

services by the Provisional Government, including the repayment to the Exchequer of the United Kingdom of any sums paid out of that Exchequer on account of public services in Southern Ireland after the date when the power of collecting taxes is transferred to the Provisional Government.

(ii) Except as provided by this Order, or as may be hereafter provided by Parliament, any charge on the Consolidated Fund of the United Kingdom for public services in Southern Ireland, and any grant or contribution out of monies provided by the Parliament of the United Kingdom so far as made for those services, shall as from the day of transfer cease, and any money for loans in Southern Ireland shall cease to be advanced out of the Local Loans Fund.

4.—(i) All sums collected by the Provisional Government after the day of transfer on account of—

(a) purchase annuities payable in respect of land situated in Southern Ireland, including any existing arrears thereof; and

(b) sums due on account of existing loans made to authorities and persons in Southern Ireland out of the Local Loans Fund, the Development Fund, the Road Improvement Grant or Road Fund, or other similar public fund;

shall be paid into their Exchequer.

(ii) Subject to any arrangements which may be made under this Order there shall from time to time be paid out of the Exchequer of the Provisional Government into the Irish Land Purchase Fund or account, or other appropriate fund or account, such sums as may after the day of transfer be required to discharge the liabilities of those funds and accounts in respect of interest on stock or advances issued or made in connection with land purchase in Southern Ireland and to meet the corresponding sinking fund charges.

(iii) Subject as aforesaid there shall be paid from time to time out of the Exchequer of the Provisional Government into the appropriate fund such sums as are equal to the amounts due in respect of such loans as aforesaid, subject to the deduction of such sums as may be determined to be proper to cover the cost of collection and such loss as may be anticipated to result from the payment on account of any such loans proving to be irrecoverable.

(iv) Any question which may arise as to the amounts to be so paid out of the said Exchequer, or as to the times at which payments are to be made, shall be determined by agreement between the Provisional Government and the British Government.

(v) The administration of the Land Purchase Account established under the Purchase of Land (Ireland) Act, 1891, shall be transferred from the Land Commission to the National Debt Commissioners immediately before the transfer of the functions of the Land Commission to the Provisional Government.

5.—(1) The British Government shall pay into the Exchequer of the Provisional Government an amount equivalent to the proceeds of any taxes collected in Great Britain, or collected by them in Northern Ireland, but agreed between the British Government and the Provisional Government to be properly attributable to Southern Ireland, and the Provisional Government shall pay into the Exchequer of the United Kingdom an amount equivalent to the proceeds of taxes collected in Southern Ire-