

land but agreed as aforesaid to be properly attributable to Great Britain or Northern Ireland, provided that proceeds of taxes so collected by the Provisional Government shall not be treated as attributable to Great Britain or Northern Ireland by reason only of the fact that they were charged before the day of transfer.

(2) For the purpose of ascertaining the extent to which the proceeds of any taxes are attributable to any particular country—

(a) The Commissioners of Inland Revenue and the Commissioners of Customs and Excise and the Minister of Finance of the Provisional Government may require any taxpayer in any return made by him under any enactment imposing the tax to furnish such information as may be necessary for the purpose; and

(b) Any articles which are brought into Great Britain or the Isle of Man from Ireland, or into Ireland from Great Britain or the Isle of Man, shall be deemed to be articles exported or imported for the purposes of the forms to be used, and the information to be furnished under the Customs Consolidation Act, 1876, or any Act amending that Act, but not for any other purpose, and parcels posted in Great Britain or the Isle of Man and sent to Ireland, or posted in Ireland and sent to Great Britain or the Isle of Man, may, for the purposes of the forms to be used and the information to be furnished under the Post Office Acts or Regulations, be treated as foreign parcels in Great Britain, the Isle of Man and Northern Ireland if so directed by order of the Treasury, and in Southern Ireland if so directed by order of the Minister of Finance of the Provisional Government.

6.—(i) The functions of existing Government departments to be transferred under this Order to the several departments of the Provisional Government to which the same are assigned respectively, shall be so transferred on such day (in this Order referred to as the day of transfer) as may be agreed between the British Government and the Provisional Government, and different days may be agreed for the purpose as respects different departments or different functions, so, however, that the day for the transfer of the powers as to the assessment and collection of taxes shall, unless otherwise agreed, be the first day of April, nineteen hundred and twenty-two.

(ii) For the purpose of this Order "existing" means existing at the day of transfer.

(iii) Nothing in this Order shall affect the administration of any service before the day of transfer, or the manner in which, or the fund out of which, the cost of the administration of that service before the day of transfer is to be provided.

7.—(i) All officers who are on the day of transfer engaged or employed in the discharge of functions transferred under this Order to the Provisional Government shall be transferred to and become officers of the Provisional Government.

Provided that—

(a) where any such officers, being officers employed on services which in Northern Ireland are within the jurisdiction of the Government of Northern Ireland, have been allocated to the Government of Northern Ireland, or it is agreed between the Provi-

sional Government and the Government of Northern Ireland that they shall be so allocated, or if any such officers have signified their wish to be transferred to the Government of Northern Ireland and the Provisional Government and the Government of Northern Ireland consent to such transfer, they shall not be transferred to or become the officers of the Provisional Government;

(b) where any such officers are officers employed on services which in Northern Ireland are not within the jurisdiction of the Government of Northern Ireland, or are officers who, though engaged on services which in Northern Ireland are within such jurisdiction, form an integral part of a staff not solely engaged on Irish services, the existing departments under which they are employed shall prepare a scheme for determining which of the members of their staff are to be transferred to the Provisional Government, and such scheme, when approved by the British Government and the Provisional Government, shall determine which of those officers are to be treated as transferred to the Provisional Government under this Article.

(ii) Where an officer is transferred to the Provisional Government under this Order, he shall hold office by a tenure corresponding to his previous tenure, and if he is discharged by the Provisional Government, or if he retires in consequence of the change of Government effected by this Order he shall be entitled to receive compensation from the Provisional Government and the terms of such compensation shall not be less favourable to him than such as are accorded in the like circumstances by the Government of Ireland Act, 1920.

Provided that nothing in this Order shall affect prejudicially the rights or claims under paragraphs (ii) and (iii) of sub-section (1) of section seven of the Ministry of Transport Act, 1919, or any agreements made thereunder, of any person to whom those paragraphs apply.

Provided also that no transfer of officers in pursuance of this Article shall affect prejudicially any claim in respect thereof on the part of the Irish Free State on the ultimate financial settlement.

8. Nothing in this Order shall affect the tenure rights, or payment of salaries and pensions of judges of the Supreme Court and County Court in Southern Ireland or officers holding on the same tenure as such judges, or the fund out of which such salaries and pensions are payable.

9. Nothing in this Order shall affect the control or administration of any of the existing naval, military or air forces of the Crown; or transfer to any department of the Provisional Government any of the powers of any existing department in relation to any of those forces (including powers and duties with respect to pensions and allowances payable to persons who have been members of or in respect of service in any such force or their widows or dependants, and provision for the training, education and assistance for the reinstatement in civil life of persons who have ceased to be members of any such force), but nothing in this Article shall be construed as prejudicing the exercise by the Provisional Government in respect of any military defence force which may, in accordance with Article 8 of the said Agreement, be raised in pursuance of an Act