

*Schedule.*ARRANGEMENTS FOR RELIEF IN
RESPECT OF DOUBLE TAXATION.

PART I.

Income Tax (including Super-tax).

(a) Relief shall be allowed from British Income Tax in accordance with and under the provisions of section twenty-seven of the Finance Act, 1920, subject to the proviso that for the purpose of determining the Dominion rate of tax the first paragraph of sub-section (8) (d) of that section shall not apply, but the rates of Irish Free State Income Tax and Super-tax respectively shall be ascertained in the same manner as the rates of British Income Tax and Super-tax respectively are required to be ascertained by the second paragraph of sub-section (8) (d) of that section.

(b) The Irish Free State Government shall grant relief from Irish Free State Income Tax at the lower of the two rates following, viz. :—

(i) the rate of relief from British Income Tax allowable under section twenty-seven of the Finance Act, 1920, as modified by this arrangement; and

(ii) the excess of the Irish Free State rate of Income Tax (or, where Irish Free State Super-tax is payable, the excess of the sum of the rates of Irish Free State Income Tax and Super-tax) over the rate of relief from British Income Tax allowable as aforesaid.

(c) This arrangement applies to Income Tax (including Super-tax) for the year of assessment commencing on the sixth day of April, nineteen hundred and twenty-three and subsequent years.

PART II.

Estate Duty.

(a) Where the Commissioners of Inland Revenue are satisfied that Estate Duty is payable in the Irish Free State by reason of a death of a person dying on or after the first day of April, nineteen hundred and twenty-three in respect of any property situate in the Irish Free State and passing on such death, they shall allow a sum equal to the amount of that duty to be deducted from the Estate Duty payable in Great Britain in respect of that property on the same death.

(b) Where the Revenue Commissioners of the Irish Free State are satisfied that Estate Duty is payable in Great Britain by reason of a death of a person dying on or after the said first day of April in respect of any property situate in Great Britain and passing on such death, they shall allow a sum equal to the amount of that duty to be deducted from the Estate Duty payable in the Irish Free State in respect of that property on the same death.

(c) Any question as to whether any property is to be treated for the purposes of this arrangement as situated in Great Britain or in the Irish Free State shall be determined according to the laws in force in England and Ireland on the sixth day of December, nineteen hundred and twenty-two.

(d) This arrangement shall apply as between Northern Ireland and the Irish Free State in like manner as it applies as between Great Britain and the Irish Free State until the Government of Northern Ireland signify that they have withdrawn their consent to such application.

PART III.

Stamp Duties.

(a) Where on or after the first day of April, nineteen hundred and twenty-three an instrument is chargeable with Stamp Duty in Great Britain and in the Irish Free State, and has been stamped in one of those countries, the instrument shall, to the extent of the duty it bears, be deemed to be stamped in the other country.

Provided that, if the Stamp Duty chargeable on any instrument in such other country exceeds the Stamp Duty chargeable in respect of that instrument in the country in which the instrument has previously been stamped, the instrument shall not be deemed to have been duly stamped in such other country unless and until stamped in accordance with the laws of that country with a stamp denoting an amount equal to such excess.

(b) Where composition for Stamp Duty is made or agreed to be made in one of such countries, any instrument which by virtue of the composition is exempt from the payment of duty in that country shall, on and after the said first day of April, be treated in the other country as having been stamped in the first-mentioned country with a stamp denoting the amount of duty which, but for the composition, would have been chargeable on that instrument.

(c) This arrangement shall apply as between Northern Ireland and the Irish Free State in like manner as it applies as between Great Britain and the Irish Free State until the Government of Northern Ireland signify that they have withdrawn their consent to such application.

Privy Council Office,
30th March, 1923.

GOVERNMENT OF IRELAND ACT, 1920.

NOTICE is hereby given that, after the expiration of 40 days from the date hereof, it is proposed to submit to His Majesty in Council the drafts, for final approval, of the following Orders in Council under Section 69 of the above Act, viz. :—(1) The Government of Ireland Resealing of Probates, &c., Order, 1923; (2) the Land Purchase (Northern Ireland) Order, 1923; (3) the Government of Ireland (Registration of Deeds in Northern Ireland) Order, 1923.

Notice is hereby further given that, in accordance with the provision of the Rules Publication Act, 1893, copies of the aforesaid Orders in Council can be obtained by any public body within 40 days of the date of this Notice at the Privy Council Office, Whitehall.

Westminster, 29th March, 1923.

This day the Lords being met a message was sent to the Honourable House of Commons by the Gentleman Usher of the Black Rod, acquainting them that *The Lords authorized by virtue of a Commission under the Great Seal, signed by His Majesty, for declaring His Royal Assent to the Acts agreed upon by both Houses, do desire the immediate attendance of*