

At the Court at *Windsor Castle*, the 16th day of *April*, 1923.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS by Section six of the Irish Free State (Consequential Provisions) Act, 1922, it is provided that His Majesty may by Order in Council make such adaptations of any enactments so far as they relate to any of His Majesty's Dominions other than the Irish Free State as may appear to Him necessary or proper as a consequence of the establishment of the Irish Free State and make such provision with respect to the management of the National Debt and Government Securities and Annuities (including India Stock) as may be necessary to secure that the management thereof shall not, except to such extent as may be authorized by the Order, be transacted within the Irish Free State, or to enable the business of the Bank of Ireland in relation thereto to be partly transacted at an office of the Bank in Northern Ireland and in the latter case to apply in respect of any securities or annuities inscribed or registered in the books and registers kept at such office the provisions applicable in respect of securities and annuities inscribed or registered in the books and registers kept at the Bank of England or the Bank of Ireland, and that any such Order in Council may contain such supplemental consequential and incidental provisions as may appear necessary or proper for the purposes of the Order:

And whereas it is provided by Article 2 of the Irish Free State (Consequential Adaptation of Enactments) Order, 1923, that subject to the provisions of that Order and of any subsequent Order in Council made under Section six of the Irish Free State (Consequential Provisions) Act, 1922, references in any enactment passed before the establishment of the Irish Free State to "the United Kingdom" or "the United Kingdom of Great Britain and Ireland" or "Great Britain and Ireland" or "Great Britain or Ireland" or "the British Islands" or "Ireland" shall, in the application of the enactment to any part of Great Britain and Ireland other than the Irish Free State, be construed as exclusive of the Irish Free State (except as regards the enactments mentioned in the schedule to that Order to the extent specified therein); subject to the proviso that nothing in the said Article shall apply to any enactment so as to affect the liability to, or the assessment or collection of, any tax or duty the liability whereof, or the assessment or collection whereof, is regulated by Section two of the Irish Free State Constitution Act, 1922:

And whereas no arrangement has been made under sub-section (2) of the said Section two of the Irish Free State Constitution Act, 1922, for an extension of the provisions of that Section so as to regulate the liability to or the assessment or collection of any tax or duty payable in respect of the financial year commencing, as respects Income Tax (including Super-tax), on the 6th day of April, 1923, and, as respects other taxes and duties, on the 1st day of April, 1923, or in respect of any period ending within that year or payable on any occasion happening within that year:

And whereas provision is made by the Bank of Ireland (Belfast Register) Order, 1923, for

the business of the Bank of Ireland in relation to the management of the National Debt and Government Securities and Annuities (including India Stock) to be partly transacted at the principal office of the Bank of Ireland in Belfast:

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

1.—(1) This Order may be cited as the Irish Free State (Consequential Adaptation of Taxing Acts) Order, 1923, and shall be deemed to have come into operation as from the commencement of the current financial year.

(2) In this Order, unless the context otherwise requires,—

The expression "financial year" means as respects income tax (including super-tax) the year commencing on the sixth day of April, and as respects other taxes the year commencing on the first day of April.

The expression "Government stock" means stock, bonds, and annuities transferable in the books of the Bank of Ireland under the National Debt Act, 1870, as amended by any subsequent enactment, the Government Annuities Acts, 1829 to 1888, or the India Stock Transfer Act, 1862, or transferable by deed under section seventeen of the Finance Act, 1911, or section six of the Government of India (Amendment) Act, 1916.

The expression "dividends" includes interest, annuities, and shares of annuities.

(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) For the purpose of any enactment relating to taxation, the identity of a tax shall not be affected by reason only of the establishment of the Irish Free State or any changes in the area of taxation or other changes consequent thereon.

(2) Any enactment providing in relation to any tax as continued or renewed in a subsequent year for the continuance of any enactments in force with respect to such tax in the previous year shall, notwithstanding anything contained in the proviso to Article 2 of the Irish Free State (Consequential Adaptation of Enactments) Order, 1923, hereinbefore recited, be construed as continuing those enactments as adapted and modified by that Order and by this Order.

3. If an arrangement is made between the Commissioners of Inland Revenue and the Revenue Commissioners of the Irish Free State for the interchange of information necessary for the purpose of determining the liability of any person to any tax or the title of any person to repayment or allowance of any tax the liability whereof or the assessment or collection whereof is regulated by Section 2 of the Irish Free State Constitution Act, 1922, the obligation as to secrecy imposed by the Income Tax Acts or any other Act upon persons employed in relation to Inland Revenue shall not prevent the disclosure of such information to the authorized officer of the Government of the Irish Free State.

4. In the application to Northern Ireland of sub-section (1) of Section 191 of the Income Tax Act, 1918, for the words "at the head office of the said Commissioners in Dublin"