STATUTORY INSTRUMENTS

1973 No. 2183

NORTHERN IRELAND

The Northern Ireland (Proceeds of Taxes) Order 1973

Made - - - - 20*th December* 1973

Coming into Operation 1*st January* 1974

The Treasury, in exercise of the powers conferred on them by section 37(3) of the Northern Ireland Constitution Act 1973(a) and of all other powers enabling them in that behalf, hereby make the following Order—

1. This Order may be cited as the Northern Ireland (Proceeds of Taxes) Order 1973, and shall come into operation on 1st January 1974.

2. The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. As from the date of the coming into operation of this Order, the proceeds of the taxes specified in the Schedule to this Order shall be paid into the Consolidated Fund of the United Kingdom in accordance with section 37(3) of the Northern Ireland Constitution Act 1973.

Hamish Gray,
John Stradling Thomas,
Two of the Lords Commissioners
of Her Majesty's Treasury

20th December 1973.

SCHEDULE

SPECIFIED TAXES

1. The following taxes levied in Northern Ireland immediately before the coming into operation of this Order, that is to say, estate duty, legacy duty and succession duty, stamp duty, general betting duty, pool betting duty, duty on gaming machine licences, duty on licences in respect of mechanically-propelled vehicles.

(a) 1973 c. 36. (b) 1889 c. 63.

2. Any tax levied under any law applying to the United Kingdom as a whole, the proceeds of which, immediately before the coming into operation of this Order, were paid into the Consolidated Fund of Northern Ireland, including, in particular, duty on any of the following licences:—

licences to manufacture spirits,
licences to rectify or compound spirits,
licences to manufacture and deal in methylated spirits,
licences to sell methylated spirits by retail,
licences to brew beer for sale,
licences to add priming solutions, etc., to beer,
licences to make British wine for sale,
licences to keep a still,
licences to manufacture tobacco,
licences to grow tobacco,
licences to manufacture matches,
licences to brew beer not for sale,
licences to sell spirits for medicinal purposes,
licences to deal wholesale in intoxicating liquor.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order specifies the taxes the proceeds of which are to be paid into the Consolidated Fund of the United Kingdom as from 1st January 1974 and would otherwise be paid into the Consolidated Fund of Northern Ireland.

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