STATUTORY INSTRUMENTS

1988 No. 1667

NORTHERN IRELAND

The Northern Ireland (Share of United Kingdom Taxes) (Amendment) Regulations 1988

Made - - - -	*12th September 1988*
Laid before the House of Commons	*20th October 1988*
Coming into force	*10th November 1988*

The Treasury, in exercise of the powers conferred on them by section 15(3) of the Northern Ireland Constitution Act 1973(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Northern Ireland (Share of United Kingdom Taxes) (Amendment) Regulations 1988, and shall come into force on 10th November 1988.

2. The Northern Ireland (Share of United Kingdom Taxes) Regulations 1975(b) shall be amended as follows –

(a) in regulation 3(2) for the words "as determined by the last census taken before the end of that year under the Census Act 1920 or any corresponding enactment in force in Northern Ireland" there shall be substituted the words "determined in accordance with the most recent estimates published by the Registrar General in Northern Ireland, the Registrar General for England and Wales and the Registrar General of Births, Deaths and Marriages for Scotland";

(b) in regulation 4(1) for the words "Subject to paragraph (2)" there shall be substituted the words "Subject to paragraphs (2) and (3)";

(c) in regulation 4(2) for the words "stamp duties, estate duty, capital transfer tax and development land tax" there shall be substituted the words "stamp duties, stamp duty reserve tax, capital transfer tax, inheritance tax and development land tax"; and

(a) 1973 c.36. (b) S.I. 1975/1313; regulation 3 was amended and regulation 4 was substituted by S.I. 1983/1599.

(d) after regulation 4(2) there shall be added –

"(3) The share of the proceeds for any financial year of petroleum revenue tax (as reduced by repayments of advance petroleum revenue tax) which is properly attributable to Northern Ireland shall be taken to be the amount which bears to the whole of such proceeds the same proportion as the population of Northern Ireland bears to the total population of the United Kingdom, determined in accordance with the most recent estimates published by the Registrar General in Northern Ireland, the Registrar General for England and Wales and the Registrar General of Births, Deaths and Marriages for Scotland.".

Alan Howarth
Kenneth Carlisle
Two of the Lords Commissioners
of Her Majesty's Treasury

12th September 1988

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Northern Ireland (Share of United Kingdom Taxes) Regulations 1975 ("the principal Regulations") by changing the method by which the proceeds of petroleum revenue tax (as reduced by repayments of advance petroleum revenue tax) are to be attributed to Northern Ireland. The method of attribution previously applicable to these taxes (being taxes adminstered by the Commissioners of Inland Revenue and charged on corporations, thus falling under regulation 4(1)(b) of the principal Regulations) was based on the total amount of emoluments paid in any financial year by corporations to individuals resident in Northern Ireland. These Regulations provide that the method now applicable to such taxes is based on the size of the population of Northern Ireland, as determined by the most recent estimates published by the Registrars General.

Regulation 3(2) (which provides for Northern Ireland's share of the taxes administered by the Commissioners of Customs and Excise to be determined by reference to the size of its population in certain circumstances) is also amended so that it refers to the most recent estimates published by the Registrars General instead of to the most recent census figures.

These Regulations also insert in regulation 4(2) of the principal Regulations references to stamp duty reserve tax and inheritance tax and omit from that regulation the reference to estate duty.

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