STATUTORY INSTRUMENTS

1983 No. 1599

NORTHERN IRELAND

The Northern Ireland (Share of United Kingdom Taxes) (Amendment) Regulations 1983

Made - - - - - - - -	19*th October* 1983
Laid before the House of Commons	31*st October* 1983
Coming into Operation	22*nd November* 1983

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:—

Citation and commencement

1. These Regulations may be cited as the Northern Ireland (Share of United Kingdom Taxes) (Amendment) Regulations 1983, and shall come into operation on 22nd November 1983.

Interpretation

2. In these Regulations the expression "the principal Regulations" means the Northern Ireland (Share of United Kingdom Taxes) Regulations 1975**(b)**.

Amendment of the principal Regulations

3.—(1) In Regulation 2(1) of the principal Regulations—

(*a*) the definition of "the Accession Treaty" shall be deleted;

(*b*) after the definition of "Agricultural levies" there shall be inserted the following:—

""emoluments" has the same meaning as in section 183(1) of the Income and Corporation Taxes Act 1970**(c)**;"; and

(*c*) the definition of "European payment" shall be replaced by the following:—

""European payment" means, in respect of any calendar year, the aggregate amount of the payments made by the United Kingdom to the budget of the Communities for that year, as the Communities' own resources, less the sum allowed by the Communities in respect of collection costs".

(a) 1973 c. 36. **(b)** S.I. 1975/1313. **(c)** 1970 c. 10.

(2) In Regulation 3(1) of the principal Regulations, the words "at the end of that year" shall be deleted.

(3) For Regulation 4 of the principal Regulations there shall be substituted the following:—

"4.—(1) Subject to paragraph (2) of this Regulation, the share of the proceeds for any financial year of the taxes administered by the Commissioners of Inland Revenue 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—

(*a*) in the case of taxes charged on individuals, the total income in that year of individuals resident in Northern Ireland bears to the total income in that year of individuals resident in the United Kingdom, and

(*b*) in the case of taxes charged on corporations, the total amount of emoluments paid in that year by corporations to individuals resident in Northern Ireland bears to the total amount of emoluments paid in that year by corporations to individuals resident in the United Kingdom,

as determined by reference to the latest statistical information about such income and emoluments which is available.

(2) The share of the proceeds for any financial year of stamp duties, estate duty, capital transfer tax and development land tax which is properly attributable to Northern Ireland shall be taken to be the amount thereof collected in Northern Ireland in that year.".

(4) Regulation 6 of the principal Regulations shall be amended as follows:—

(*a*) at the end of sub-paragraph (*b*) of paragraph (2) the full stop shall be replaced by a comma and there shall be added thereafter the word "and";

(*b*) after sub-paragraph (*b*) of paragraph (2) there shall be added the following sub-paragraph—

"(*c*) the value added tax portion of the European payment made in respect of that calendar year, that is to say, that portion of the payment which is determined by reference to value added tax.";

(*c*) after paragraph (4) there shall be inserted the following paragraph—

"(4A) The Northern Ireland share of the value added tax portion of the European payment shall be taken to be the amount which bears to the whole of the value added tax portion of the European payment the same proportion as the expenditure in the calendar year in question in Northern Ireland on such goods and services as are taken into account in calculating the value added tax portion of the European payment bears to the total expenditure in that year in the United Kingdom on such goods and services, as determined by reference to the latest statistical information about such expenditure which is available.";

(*d*) in paragraph (5) for the words "the agricultural levies and customs duties" there shall be substituted the words "the agricultural levies, customs duties and value added tax".

T. Garel-Jones,
D. J. F. Hunt,
Two of the Lords Commissioners
of Her Majesty's Treasury.

19th October 1983.

EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

These Regulations amend the Northern Ireland (Share of United Kingdom Taxes) Regulations 1975 ("the principal Regulations"). The Regulations—

(1) alter the basis on which the proceeds of taxes charged on corporations are attributed (Regulation 4(1)(*b*) of the principal Regulations);

(2) make specific provision for the attribution to Northern Ireland of the share of the proceeds of capital transfer tax and development land tax (Regulation 4(2) of the principal Regulations);

(3) provide for the attribution to Northern Ireland of the cost of that part of the United Kingdom's payment to the budget of the European Communities which is calculated by reference to value added tax (Regulations 2(1) and 6 of the principal Regulations); and

(4) make a minor amendment in the procedure for making calculations based on statistical information (Regulations 3(1) and 4(1) of the principal Regulations).

SI 1983/1599
ISBN 0-11-037599-8

