

there shall be substituted the words " at such office of the said Commissioners as those Commissioners may direct."

5. The management of the National Debt and Government Securities and Annuities (including India Stock), so far as it involves the assessment to Income Tax of dividends and the setting apart and retention of the amount of the tax, shall not be transacted in the Irish Free State, and as a consequence thereof the following provisions shall have effect:—

(a) The powers conferred by Section sixty-eight of the Income Tax Act, 1918, on the Governor and directors of the Bank of Ireland in relation to dividends payable to that Bank and to dividends intrusted to that Bank for payment shall in relation to dividends payable to that Bank and to dividends on Government Stock (other than India Stock) inscribed or registered in the books of the Bank of Ireland in Dublin be exercised by the Governor and directors of the Bank of England instead of by the Governor and directors of the Bank of Ireland.

(b) The money issuable to the Bank of Ireland under section fourteen of the National Debt Act, 1870, or otherwise payable to the said Bank for the purpose of dividends on Government Stock (other than India Stock), except so far as it represents dividends payable by that Bank at its principal office in Belfast shall be issued and paid to the Bank of England.

(c) The Bank of England shall set apart and retain out of money so issued and paid to them the amount of the Income Tax on the dividends payable to the Bank of Ireland and on the dividends on the said Government Stock inscribed or registered in the books of the Bank of Ireland in Dublin and shall deal with the amount of the tax so set apart and retained as if it were tax in respect of dividends intrusted to them for payment.

(d) Such retention shall have the same effect as if the amount of the tax had been retained by the Bank of Ireland.

(e) The Bank of England shall pay to the Bank of Ireland the residue of the money so issued and paid to them to be applied by the Bank of Ireland to the payment of the dividends.

(f) In Schedule C to the Income Tax Act, 1918, the expression " United Kingdom " where it first occurs in the General Rules applicable to that Schedule, shall, notwithstanding anything in the Irish Free State (Consequential Adaptation of Enactments) Order, 1923, be construed, in relation to the dividends on the said Government Stock registered or inscribed in the books of the Bank of Ireland in Dublin, as including the Irish Free State.

6. The powers conferred by Section sixty-eight of the Income Tax Act, 1918, on the Governor and directors of the Bank of Ireland in relation to dividends intrusted to that Bank for payment shall in relation to dividends on Government Stock inscribed or registered in the books of the Bank of Ireland at their principal office in Belfast be no longer exercised by the Governor and directors of the Bank of Ireland, but shall be exercised by such of the officers appointed by the Bank of Ireland under the Bank of Ireland (Belfast Register)

Order, 1923, for the management of the said stock as the Treasury may nominate.

7. Subject to the provisions of Articles 5 and 6 of this Order, section sixty-eight of the Income Tax Act, 1918, shall be construed as containing no reference to the Bank of Ireland.

8. (1) In the proviso to sub-section (2) of section fifty-two of the Finance Act, 1920, and in section fifty-seven of the Finance Act, 1921, the expression " United Kingdom " shall, notwithstanding anything in the Irish Free State (Consequential Adaptation of Enactments) Order, 1923, be construed as including the Irish Free State.

(2) For the purposes of Corporation Profits Tax in the case of a company incorporated by or under the laws of or carrying on any trade or business partly or wholly within the Irish Free State, the Commissioners of Inland Revenue may, if they think fit, where part of an accounting period is after and part before the beginning of the first day of April, 1923, apportion the total profits of the accounting period between the period up to and the period beginning on that date in proportion to the respective lengths of those periods, and the last-mentioned periods shall thereupon be deemed to be accounting periods.

Any apportionment under this paragraph of this Article shall be made in proportion to the number of months or fractions of months in the respective periods representing the divided period.

9. Nothing in this Order shall affect the construction of any enactment so far as it applies to any tax leviable by the Government of the Irish Free State.

*Almeric FitzRoy.*

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

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS by the Maintenance Orders (Facilities for Enforcement) Act, 1920, provision has been made for the enforcement in England and Ireland of maintenance Orders made by a Court in any part of His Majesty's Dominions outside the United Kingdom to which the said Act extends:

And whereas by the said Act it is amongst other things provided that where His Majesty is satisfied that reciprocal provisions have been made by the Legislature of any part of His Majesty's Dominions outside the United Kingdom for the enforcement within that part of maintenance orders made by Courts within England and Ireland, His Majesty may by Order in Council extend the said Act to that part, and thereupon that part shall become a part of His Majesty's Dominions to which the said Act extends:

And whereas by the said Act it is further provided that His Majesty may by Order in Council extend the said Act to any British Protectorate and that where so extended the said Act shall apply as if any such Protectorate was a part of His Majesty's Dominions to which the said Act extends:

And whereas on the 6th day of December, 1922, the Irish Free State was established