# ‘Out of the Ruins’Building the tax system in the Irish Free State, 1923-26

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## Introduction

On Saturday, 14 April 1923, a banner headline in the *Freeman’s Journal* announced that the first Irish Free State Budget had been introduced in the Dáil (the Irish parliament). The paper noted that it was “[t]he first budget introduced in an Irish parliament for a century and a quarter”.[[1]](#endnote-2) It was a watershed in the process of building the Irish nation state. In addition to marking the transition to sovereign nationhood, it was the culmination of a complex sequence of events that led to the establishment of an autonomous Irish tax system. The budget, which had been debated in the Dáil (the Irish parliament) the previous day, formed the basis for the Finance Act 1923, the first piece of fiscal legislation passed by the new State. Continuity was the order of the day (the first section of the Act provided that income tax and sur-tax would apply at the same rates as had applied for the previous tax year). However, there was one significant change – the taxes provided for in the Act would be collected by, and under the care and management of, the recently created Office of the Revenue Commissioners. The “Irish tax man” was now in business.

## Creating the Irish Tax State: Fiscal Independence and the Anglo-Irish Treaty

The process of creating an independent Irish tax system was closely aligned with the implementation of the Anglo-Irish Treaty, which brought an end to the Irish War of Independence, and which was signed in London on 6 December 1921. Under the terms of the treaty, the Irish Free State was to become a self-governing dominion with the same status as Canada and Australia. Unlike any of the versions of Home Rule for Ireland proposed (but not implemented) between 1886 and 1912, there was no provision in the treaty by which the British Government retained control of taxation or customs matters. Under Home Rule, that role would have amounted to the Irish administration collecting taxes imposed by British primary legislation, paying them over to the British Government and receiving a “block grant” in return, with virtually no input on taxation policy and little or no authority to legislate for or to vary taxation. In the aftermath of the 1921 Anglo-Irish Treaty, however, the Irish Free State (the official name given to the newly independent 26 county state) was free to levy taxes and customs duties entirely at its own discretion. During the Dáil debates on the treaty, its proponents sought to emphasise the economic benefits that would accrue to the Irish state. Arthur Griffith, founder of Sinn Fein, and a long-time proponent of economic nationalism, told the Dáil “[w]e have brought back to Ireland her full rights and powers of fiscal control”.[[2]](#endnote-3) Kevin O’Higgins, a leading figure in the Dail government, emphasised the complete control that Ireland would have over its internal affairs, pointing out that under the Treaty “Ireland is liable to no taxation from England, and has the fullest fiscal freedom”.[[3]](#endnote-4) These messages were however lost in the increasingly bitter debate over acceptance of Ireland’s status under the treaty as a British dominion, rather than the republic demanded by the more hard line nationalists. This issue split the nationalist movement and led to the outbreak of civil war in June 1922.

On 16 January 1922, the same day on which Dublin Castle, the centre of British rule in Ireland for 700 years, was handed over to the Irish Free State, the Provisional Government issued a decree directing that all civil and public servants;

*hitherto under the authority of the British Government shall continue to carry out their functions unless and until otherwise ordered by us, pending the constitution of the Parliament and Government of Saorstát na hÉireann*.

By these means, pending the establishment of Irish government departments, the Provisional Government retained the services of all existing civil servants, including those serving in the Irish branches of the British Inland Revenue and Customs.

The process of transferring full taxing powers to the new State began with the British Provisional Government (Transfer of Functions) Order 1922,which provided that, with effect from 1 April 1922, governmental functions in connection with the administration of taxation should be transferred to, and be exercisable by, the Provisional Government. The UK’s Irish Free State Act, 1922 (Session 2)[[4]](#endnote-5) provided that the establishment of the Free State would not affect “any liability to pay any tax or duty in respect of the current or any preceding financial year”. The related Irish enactment – the Constitution of the Irish Free State (Saorstát Eireann) Act, 1922 – gave legal effect to the provisions of the Constitution within the Free State. The Constitution contained two key “transitory provisions” in Articles 73 and 74. The former provided that existing laws in force in the Irish Free State at the date of the coming into operation of the Constitution were to continue to be of full force and effect, and the latter provided that nothing in the Constitution was to affect any liability to pay tax due in respect of any preceding financial year. Among the UK taxing Acts carried forward and adapted by the Free State under the Adaption of Enactments Act 1922 were the Income Tax Act 1918 and the British Finance Acts of 1919–21. The Provisional Government (Finance) Decree No. 5 of 1922, dated 4 May 1922, made provision for the continuance of income tax (at that time an annually imposed measure) and for the adaption of certain provisions of the UK 1922 Finance Act.[[5]](#endnote-6) This was necessary in order to keep the Irish position aligned with that of the UK during the transitional period spanning the 1922–3 tax year. The UK Finance Act 1922 was, consequently, the last fiscal enactment of a British parliament to have direct effect in Ireland.

As the Provisional Government did not have the administrative machinery to undertake the task of collecting taxes on its own behalf, pending the establishment of Irish Revenue, it was agreed that for the fiscal year 1922–3 the collection and assessment of taxes and customs duties were to be undertaken on an agency basis by the British Inland Revenue and Customs departments. As a result, notwithstanding independence and the coming into being of the Irish Free State on 6 December 1922, the whole of Great Britain and Ireland remained the same fiscal unit until 31 March 1923 (5 April 1923 in the case of income tax). The tax year 1923–4 was therefore the first in which income tax was imposed and collected in an independent Ireland solely on the basis of Irish law.

## Revenue under Fire – April 1922 to May 1923

Almost immediately after its signing, serious divisions began to emerge in the nationalist movement over the terms of the Anglo-Irish treaty. The most contentious aspects were the Irish Free State’s status as a dominion under the British crown and the requirement for elected representatives to swear an oath of allegiance to the King. The movement split into two camps, broadly speaking these consisted of the pro-treaty side, which saw the treaty as a ‘stepping stone’ to full independence, and the anti-treaty side which saw acceptance as a betrayal of the Republic declared in arms during the Easter Rebellion of 1916. While the treaty was ratified by the Dáil in January 1922 following a series of rancorous debates, the anti-treaty side refused to accept it. Over the course of the early months of 1922 tensions escalated between the two sides. The anti-treaty side began to occupy posts vacated by the departing British army, and in April occupied the Four Courts in Dublin, the entre of the courts system. As the majority of units of the Irish Republican Army sided with the anti-treaty party, the Provisional Government was in no position to take action at that point. However, under increasing pressure from the British government, the Provisional Government was eventually forced to act. The Civil War began on 28 June 1922 with the shelling of the Four Courts. The slide into conflict had however started some time before. From early April 1922, Inland Revenue and Customs offices were targeted by the anti-treaty, or ‘Republican’ forces. Revenue officials found themselves caught in the crossfire as the anti-treaty side sought to wrest control of tax collection from the Provisional Government. Bonded warehouses at the Custom House Docks in Dublin were raided on 6 April 1922. 1,726 casks of spirits were broken open and destroyed.[[6]](#endnote-7) The campaign accelerated after the occupation of the Four Courts by anti-Treaty forces on 14 April. The tax office in Ennis, Co. Clare, was raided on 26 April. Official books and forms were removed and cars belonging to officials seized.[[7]](#endnote-8) Other raids included the armed robbery of £500 from the tax office at Beresford Place in Dublin[[8]](#endnote-9) and a raid on the tax office in Dundalk, during which the District Inspector, a Mr Breen, was fired on and wounded.[[9]](#endnote-10) Customs warehouses in Kilkenny, Galway, Clonmel and many other locations were seized by Republican forces on 28 April. These seizures signalled the anti-treaty side’s intention to take control of tax collection and divert revenue for its own use.

Fighting in Dublin ended in early July 1922, however at the same time most of the southern portion of the country came under the control of anti-Treaty forces in what was known as “The Munster Republic”. During this period anti-Treaty forces took control of local tax and customs offices and began seizing tax revenues. Anti-treaty overseers were put in place in Revenue offices, and officials were told that they and their staff were now to report to the self-appointed representatives of the Republic. The situation was particularly acute in Cork city, a major port and home of two large breweries, where anti-Treaty forces seized £87,000 in tax and customs duties before the city was retaken by the National Army in August. The senior Inspector in charge of Cork tax district attempted to escape to England but was captured attempting to cross IRA lines and returned to Cork under armed escort. A number of Revenue officials bravely defied the orders of the occupying forces. The Surveyor of Customs in Youghal had the income tax arrears list smuggled to England to prevent it being used by the Republicans.[[10]](#endnote-11) However, when his colleague in Tralee, Co. Kerry, refused to cooperate with directives issued by the local IRA commander, anti-Treaty forces seized the income tax arrears list and forced his staff to go around collecting income tax accompanied by men armed with revolvers. Some senior officials found it necessary to go ‘on the run’ to avoid being forced to pay over tax and duties to the anti-Treaty forces. Two of them were given sanctuary by the monks at Mount Mellary Abbey in Waterford. Reports from Revenue officials in the occupied areas, now held in the National Archives of Ireland, provide a fascinating insight into the troubled and chaotic state of the country during July and August 1922.

The National Army regained control of the southern cities and towns following seaborne landings in Cork and Kerry in August 1922. Rather than surrendering however, the anti-treaty forces then dispersed into the countryside to carry on a guerilla war against the Free State government. During this latter phase of the war, which lasted from late August 1922 until May 1923, the stated aim of the republican forces was to bring the state to bankruptcy by wrecking the economy and preventing the collection of taxes. Tax offices were targeted again during this stage of the Civil War. Sporadic attacks were made on offices across the country. Two large coordinated raids took place against multiple tax offices in Dublin in November 1922 and February 1923. During these raids, attempts were made to burn offices and records. The attack on Revenue’s temporary head office in Jury’s Hotel, College Green, Dublin, on 21 February 1923 was the largest and most serious of these. The attack, which involved a large anti-treaty IRA force, failed when National Army troops stationed in the building and nearby quickly responded to the attempted intrusion, capturing several of the raiders. Other tax offices in Dublin city centre were raided at the same time. The joint Customs and Revenue office at Beresford Place was set on fire, but the Fire Brigade arrived in time to save the building. However, Patrick Carney, a Revenue official in the Beresford Place office, died days later from injuries received during the raid. In a tragic twist, his wife gave birth to a baby daughter just days after his death. In what was likely a warning from the government that such attacks would be met with the severest response, one of the raiders captured at College Green, 19 years old James O’Rourke, was executed by firing squad just three weeks later. Anti-treaty forces returned to place a bomb outside the Beresford Place office on 7 March. An auxiliary policeman, Patrick Kelly, died in the explosion, which shattered the building. This was the last attack on Revenue offices before the Civil War petered out in May 1923.

## “Three First Class Men”

On 30 December 1922 the Government decided to set up a Board of Revenue Commissioners patterned on the UK’s Commissioners of Customs and Excise and Commissioners of Inland Revenue. The creation of such a board was mentioned by Michael Collins, erstwhile Minister for Finance in the Provisional Government, and latterly Chief of Staff of the National Army, in one of his last diary entries before his death in an ambush on 22 August 1922, when he referred to the need for “three first class men” to sort out problems with tax collection.

The decision was given statutory effect by the Revenue Commissioners Order, 1923.[[11]](#endnote-12) Under the terms of the order, there was to be a single unified Board of Revenue Commissioners, consisting of three Commissioners, which would exercise all statutory functions in connection with inland revenue and customs and excise matters that had previously been carried out in Ireland by the British Boards of Inland Revenue and Customs and Excise. The decision to have a single board dealing with all revenue matters was initially justified on the grounds of economy. However, it was to prove a far-sighted decision, which pre-dated a similar amalgamation of the two British revenue bodies by more than 80 years.

The Revenue Commissioners Order was approved by the Dáil on 20 February 1923. The individuals appointed as the first members of the board on 23 February were William O’Brien (chairman), Charles Flynn (customs and excise) and William Carey (inland revenue). All three came from the British service, where they had already had extensive careers. Flynn and Carey were initially loaned from the British civil service. The annual salaries of the board members were specified as £1,500 plus bonus in the case of the chairman and £1,300 plus bonus for the two other commissioners.[[12]](#endnote-13) They remained at this level until 1946.

On the advice of Cornelius Gregg, who had been seconded from Whitehall to assist with the establishment of the Irish civil service, the Government determined from the outset that the Revenue Commissioners would be independent in their administration of the tax system. Speaking in the Dáil on 20 February 1923, W.T. Cosgrave, President of the Executive Council (i.e. Taoiseach or Prime Minister), explained that although the Commissioners would be subject to the control of the Minister for Finance in “Civil Service matters”, this would not extend to “the computation of any individual as to his liability to any tax”. In such matters “[t]he position of the new board of Revenue to the Minister for Finance is much the same as that of the Judiciary…to the Minister for Home Affairs [i.e. Justice].”[[13]](#endnote-14) This view of the independent status of the Revenue Commissioners was restated in a letter to William O’Brien shortly after his appointment as chairman, which specified that “the Commissioners will act independently of Ministerial control in exercising the statutory powers vested in them”.[[14]](#endnote-15) In the intervening century both Revenue and subsequent governments have adhered firmly to the tradition of Revenue’s operational independence in administering the tax and customs Acts, a convention that was only placed on a statutory basis in 2011.

## “A Very Strong Personality”: William O’Brien, First Chairman of the Revenue Commissioners

William O’Brien was born in Limerick in 1872. He joined the Post Office at the age of 19 as a clerk and transferred in March 1896 to the Inland Revenue service. Most of his service seems to have been in Ireland, and he made steady progress through the ranks. By 1911, having transferred from Sligo, he had reached the rank of Surveyor (Inspector) and was based in Dublin. Ten years later, in 1921, he was the “Superintending Inspector of Taxes” in the Irish arm of the Inland Revenue. Recognised as one of the foremost experts in his field, he seems to have caught the eye of Michael Collins, the first Irish Minister for Finance, who in January 1922 had asked him to transfer to the fledgling Irish civil service as “Secretary of the Treasury”. So it was that O’Brien became the first person to hold the post of Secretary of the Department of Finance, a position that he retained until his appointment as Revenue Chairman in February 1923.

The Revenue Commissioners’ historian (and also its former chairman), Seán Réamonn, who worked alongside O’Brien as a Junior Administrative Officer in the Revenue secretariat during the 1920s, diplomatically described O’Brien as “a very strong personality”. Another contemporary observer described him far less diplomatically, as “a hard, ruthless, fearless, competent but utterly unimaginative person”.[[15]](#endnote-16) His surviving correspondence is full of the “terse and pungent” comments, which Réamonn mentions in his *History of the Revenue Commissioners.* He seems to have been quite untroubled by the usual niceties of civil service correspondence. On one occasion during the 1920s,a Government Minister wrote to him suggesting an amnesty for undeclared income hidden in UK bank accounts. This would, he suggested, bring badly needed capital back into the Irish economy. The Minister added that he personally knew of one such account with £30,000 held in it. O’Brien’s response firstly set out in detail why such an amnesty could not be contemplated under current legislation, and then concluded by inviting the Minister to forward details of the aforementioned account “so that Revenue could investigate the matter further”[[16]](#endnote-17). The Minister’s response is not recorded!

O’Brien’s autocratic management style was the cause of a serious clash with the Customs Commissioner, Charles Flynn, as a result of which Flynn resigned in March 1925 and returned to his previous post as Assistant Secretary in the UK Board of Customs and Excise. A highly capable civil servant, Flynn was subsequently knighted and served as deputy chairman of the Board of Customs and Excise from 1936 until his premature death at the age of 54 in July 1938.[[17]](#endnote-18) Flynn has the unique distinction of being the only person to have served as a commissioner of both the Irish and UK Revenue.

Although he may have done little to make himself popular, William O’Brien was in many ways the ideal person to fill the role of Revenue Chairman in the early days of that organisation. At a time when the tax system had come close to collapse and many people flouted their obligations, his tough, no-nonsense approach undoubtedly “dislodged firmly from the public mind any lingering doubt over the purpose for which the government had founded the Revenue Commissioners”.[[18]](#endnote-19)

## “The Peculiar Circumstances of Recent Years”: The arrears problem in the early days of the Free State

The ending of the Civil War in May 1923 brought an end to the violence; however, other serious challenges faced the newly establish Revenue Commissioners. Among these were the problem of arrears and non-compliance – a legacy of the revolutionary period – and double taxation, an issue that manifested itself in the aftermath of independence.

During the War of Independence non-payment of income tax was promoted as a form of civil resistance against British rule. By 1923 this had transmuted into a more general and widespread habit of non-compliance with tax laws. The Government denied that it had ever encouraged the complete non-payment of tax and said that non-payment to the British was only ever suggested on the basis that the tax would be paid to the Dáil Government instead. As Seán Réamonn noted, during this period, “many persons abstained from the payment of income tax, for either patriotic or less worthy motives”. During negotiations on the implementation of the treaty, the British government had conceded that the IFS was entitled to collect all pre-independence arrears for its own benefit. The desperately cash-strapped new State was in no position to let these arrears go unpaid, and used all of the powers at its disposal to enforce collection.

Section 6 of the Finance Act 1923 introduced a form of attachment that allowed Revenue to direct employers to deduct income tax arrears from employees’ wages. This measure, though effective, was hugely unpopular with both employees and employers (who could be made liable if they failed to deduct and pay over the tax when directed to do so).[[19]](#endnote-20) Other measures included the seizure of cattle and goods by sheriffs, the withholding of tax debts from compensation payments and arrest and detention without trial until tax debts were paid. The latter powers arose from Section 165 of the Income Tax Act, 1918 which gave absolute power to the Revenue Commissioners to issue warrants for the arrest and detention of defaulting taxpayers, the length of the detention being at the pleasure of the Commissioners, without any right of appeal. Cases were reported of individuals being arrested on the street and lodged in jail until they paid up.[[20]](#endnote-21) Ernest Blythe, Minister for Finance, confirmed that such arrests took place but said that these powers were used sparingly. Others were not convinced; Jasper Wolfe, a practising solicitor and T.D (M.P.), accused Revenue of jailing insolvent tax debtors in the hope that other family members would pay up to secure their freedom, an accusation that Revenue denied.

In an effort to resolve the problem of arrears, Revenue announced in October 1923 that “having regard to the peculiar circumstances of recent years”, penalties would not be imposed on those who came forward and made a full disclosure by 20 November 1923. This “settlement opportunity” seems to have had some effect, but the widespread habit of non-compliance lingered well into the late 1920s and was the reason for the formation of Investigation Branch( with the assistance of loaned British officials) in 1928.

Collection of pre-Independence arrears provided a significant and much-needed supplement to the State’s tax receipts for a considerable part of the 1920s.[[21]](#endnote-22) In the fiscal year 1923–4 alone, receipts were “swollen to the extent of about £1,000,000 by the collection of abnormal arrears of income tax”.[[22]](#endnote-23) The pursuit of pre-1922 arrears was finally brought to a conclusion only in 1932, when the new Fianna Fáil Government announced a form of amnesty, under which taxpayers could settle such outstanding liabilities, without interest or penalties, for a sum not exceeding 75% of the arrears. Tax amnesties, in various forms, were thus a feature of the Irish tax system from its earliest days.

## “Double Taxation in Its Most Acute Form”

The problem of double taxation manifested itself early in April 1923 when Irish-resident recipients of UK dividends found that they were subject to Free State encashment tax at 5 shillings in the pound (25%) on dividends that had already suffered UK income tax withholding at 4 shillings and 6 pence. The result was a combined withholding rate of 9 shillings and 6 pence in the pound (47.5%). This issue had been anticipated to some extent by a reciprocal arrangement with the UK (the Double Taxation Relief Order 1923), which allowed for a form of credit; however, this was granted only after the year-end. To deal with the immediate problem, the Government decided to allow the clearing banks to disapply withholding tax on encashment of British dividends and instead provide details to the Revenue Commissioners annually. Businesses with cross-border operations, previously no different from having a branch in the next town, found themselves struggling with the complexities of double taxation. It is striking when reading the files from a hundred years ago to see discussions of matters familiar to present-day practitioners, such as the “place of management” of a business and whether agents had the right to conclude contracts.[[23]](#endnote-24)

Tied up with all of this was the contentious issue of the land annuities due to the British Government under the Land Acts, a liability that had been confirmed in talks on the implementation of the 1921 Anglo-Irish Treaty. The annuities related to loans made to fund the buyout of land title by tenant farmers under the Irish land reforms of the late 19th and early 20th centuries. The Free State viewed these obligations through the prism of tax legislation and considered the annuities to be income derived from land in the State. On this basis, the Free State Government claimed the right to withhold tax from the interest element of the annuities. This approach was anathema to the British Government, however, which viewed the payments strictly within the context of the Treaty and payment of anything less than the full amount due as a breach of its terms. When a financial settlement was eventually agreed with the UK in 1926, the terms specifically provided that the Irish Government would pay the land annuities “without any deduction whatsoever…on account of Income Tax” and that the Government would also reimburse Britain the amount of £550,000 in respect of tax previously deducted from the annuities.[[24]](#endnote-25) The controversial question of the land annuities was finally settled only after the “economic war” with Britain in the 1930s.

The 1926 settlement provided that the two governments would agree to promote any legislation necessary to settle the question of double taxation. This led to the conclusion of one of the world’s first true double taxation agreements in 1926, pre-dating the drafting of the earliest “model agreement” by the League of Nations in 1928. The agreement was unusual in that it adopted residence as the sole basis for the allocation of taxing rights. Irish residents were exempt from UK tax on income arising in the UK, and vice versa. Dual residents were granted a form of credit to reduce or eliminate double taxation. The “residence agreement”, as it was widely known, was amended on a number of occasions but remained in force until the present Ireland–UK agreement, based on the OECD Model Treaty, was signed in 1976.

## Conclusion

Few tax administrations have come into existence in such challenging circumstances as those faced by the Irish tax administration in the early years of the new state. However, despite the significant challenges posed by the transition to independence, and the subsequent disruption caused by the Civil War, the underlying theme was one of continuity. British tax legislation was adopted, complete and intact, as were the structures and working practices of the British Revenue. This tendency was apparent in Revenue perhaps more than in any other department of the new state. It was reinforced by the agency agreement and the presence of loaned British officials which continued into the late 1920s. There was also at a personal level, a close working relationship between senior Irish Revenue officials and their counterparts in the UK Inland Revenue, which is evident from correspondence in the archives between the two bodies on a range of matters.

The decision to continue with the existing tax system, inherited from British rule, was a pragmatic one that was forced on the government by the circumstances in which the State came into being. It also however effectively ruled out the possibility of developing a tax system that was specifically Irish and appropriate to the ‘Gaelic economy’ envisaged by Michael Collins and others. While one may speculate as to whether a different approach might have been taken had circumstances been different, the subsequent conservatism of the Cumann na nGaedheal government over the first decade of the state’s existence does not suggest that given a choice and more favourable circumstances, they would have acted any differently. Nevertheless, it remains the case that one of the more significant achievements of the state in those early years, despite the background of destruction, violence and the undermining of the rule of law, lay in putting in place the framework of the Irish tax state, and in achieving acceptance of the legitimacy of the state’s claim to impose and collect taxes.

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**Abbreviations:**

ATIRA: Anti-treaty Irish Republican Army

NAI: National Archives of Ireland

PG: Provisional Government of the Irish Free State

PRONI: Public Records Office of Northern Ireland

**Notes:**

1. *Freeman’s Journal*, 14 April 1923. [↑](#endnote-ref-2)
2. *Dáil Éireann Debates*, 19 December 1921. [↑](#endnote-ref-3)
3. *Dáil Éireann Debates*, 19 December 1921. [↑](#endnote-ref-4)
4. Irish Free State Act, 1922 (Session 2),13 Geo. V. [↑](#endnote-ref-5)
5. Provisional Government (Finance) Decree No. 5 of 1922, 4 May 1922 (*Irish Oifigiúil*, 1 August 1922). [↑](#endnote-ref-6)
6. Letter from Charles Flynn, Revenue Commissioner, to Joseph Brennan, Secretary, Department of Finance, 8 November 1923 (NAI FIN 1/2695). [↑](#endnote-ref-7)
7. *Evening Echo*, 28 April 1922. [↑](#endnote-ref-8)
8. *Freeman’s Journal*, 2 August 1922. [↑](#endnote-ref-9)
9. *Derry Journal*, 1 November 1922. [↑](#endnote-ref-10)
10. The collection of income tax arrears was a Customs and Excise function until 1925. [↑](#endnote-ref-11)
11. *Revenue Commissioners Order, 1923* (SI 2 of 1923), 20 February 1923. [↑](#endnote-ref-12)
12. Letter from Cornelius Gregg, Department of Finance, to William O’Brien, Revenue Chairman, 13 March 1923 (NAI 2018/10/650). [↑](#endnote-ref-13)
13. *Dáil Éireann Debates*, Vol. 2 No. 29, 20 February 1923. [↑](#endnote-ref-14)
14. Letter from Cornelius Gregg to William O’Brien, 13 March 1923 (NAI 2018/10/650). [↑](#endnote-ref-15)
15. Dermot Keogh, *The Vatican, the Bishops and Irish Politics 1919–39* (Cambridge: Cambridge University Press, 1986), p. 161. [↑](#endnote-ref-16)
16. Letter Wm. O’Brien, Revenue chairman to J.J Walsh, Minister for Post and Telegraphs, 23 January 1926 (Ernest Blythe papers UCD, P.24/397/6) [↑](#endnote-ref-17)
17. *Belfast Telegraph*, 14 June 1938 [↑](#endnote-ref-18)
18. Seán Réamonn, *History of the Revenue Commissioners* (Dublin: Institute of Public Administration, 1981), p. 63. [↑](#endnote-ref-19)
19. The revived use of Section 6 by Revenue in the 1950s provided the catalyst for the introduction of PAYE in Ireland in 1960 [↑](#endnote-ref-20)
20. *The* *Irish Times,* 15 September 1923. [↑](#endnote-ref-21)
21. Réamonn, *History of the Revenue Commissioners*, p. 106. [↑](#endnote-ref-22)
22. *The Irish Times*, 13 March 1925. [↑](#endnote-ref-23)
23. Notes of a meeting between the Northern Ireland Ministry of Finance and the Belfast Wholesale Merchants and Manufacturers Association, 12 November 1923 (PRONI, COM 62/1/52) [↑](#endnote-ref-24)
24. *Documents on Irish Foreign Policy*, ‘Heads of the Ultimate Financial Settlement between the British Government and the government of the Irish Free State’, 19 March 1926, 2:385 [↑](#endnote-ref-25)