Given under the Official Seal of the Ministry of Labour for Northern Ireland this 3rd day of January, nineteen hundred and thirty-nine.

(L.S.) *H. Conacher,*
Secretary to the Ministry of Labour for Northern Ireland.

REGULATIONS, DATED 12TH DAY OF JUNE, 1939, MADE BY THE NATIONAL HEALTH INSURANCE JOINT COMMITTEE AND THE MINISTRY OF LABOUR FOR NORTHERN IRELAND, UNDER THE WIDOWS', ORPHANS' AND OLD AGE CONTRIBUTORY PENSIONS ACTS (NORTHERN IRELAND), 1936 AND 1937.

1939. No. 94.

The National Health Insurance Joint Committee and the Ministry of Labour for Northern Ireland, acting jointly, in exercise of the powers conferred by the Widows', Orphans' and Old Age Contributory Pensions Acts (Northern Ireland), 1936 and 1937, and of all other powers enabling them in that behalf, hereby make the following regulations :—

1.—(1) These regulations may be cited as the Contributory Pensions (Determination of Income) Regulations (Northern Ireland), 1939.

(2) In these regulations, unless the context otherwise requires :—

" the Act " means the Widows', Orphans' and Old Age Contributory Pensions (Voluntary Contributors) Act (Northern Ireland), 1937 ;

" the Ministry " means the Ministry of Labour for Northern Ireland ;

" the specified year " means the appropriate year determined in accordance with the provisions of regulation 2 ;

" the second year " means the year ending on the 5th April immediately preceding the specified year ;

" the first year " means the year ending on the 5th April immediately preceding the second year ;

" post-initial entrant " means a person who has given notice of desire to become a voluntary contributor under sub-section (1) of section 1 of the Act otherwise than as an initial entrant as defined in that sub-section ; and

" widow " means a person being a widow who became a widow—

(i) in the case of an initial entrant, on or after the 7th April, 1936, or

(ii) in the case of a post-initial entrant, on or after the day following the commencement of the year ending on the 5th April last preceding the date of that person's application for entry into insurance as a special voluntary contributor;

and that expression shall be deemed to include, but only as from the date on which the requirement of aggregation ceased to have effect, a married woman, whose income and that of her husband were not required to be aggregated for the purposes of the Income Tax Acts by reason of the fact that they had become separated—

(i) in the case of an initial entrant, on or after the 7th April, 1936, or

(ii) in the case of a post-initial entrant, on or after the day following the commencement of the year ending on the 5th April last preceding the date of that person's application for entry into insurance as a special voluntary contributor.

(3) The Interpretation Act, 1921, applies to the interpretation of these regulations as it applies to the interpretation of an Act of the Parliament of Northern Ireland.

2.—For the purposes of section 1 of the Act, the periods by reference to which the total income and the unearned income of a person shall be ascertained shall be the following years :—

(1) In the case of an initial entrant (other than a widow as defined in regulation 1), the year ending on the 5th April, 1937, or, upon the happening of the following events, the year ending on the 5th April, 1938 :—

(*a*) the initial entrant fails to fulfil the requirements of section 1 of the Act and of these regulations for entry into insurance as a special voluntary contributor on the basis of the former year; and

(*b*) the initial entrant gives notice to the Ministry that he desires his case to be considered on the basis of the latter year :

Provided that an application for entry into insurance as a special voluntary contributor shall continue to be effective as from the date thereof in any case in which the latter year becomes applicable under the provisions of this paragraph :

(2) In the case of a post-initial entrant (other than a widow as defined in regulation 1), the year ending on the 5th April last preceding the date of that person's application for entry into insurance as a special voluntary contributor : and

(3) In the case of a widow as defined in regulation 1 :—

(*a*) the year commencing on the day following that on which she became a widow ; or

(*b*) if she fails to fulfil the requirements of paragraph (*c*) (ii) of sub-section (1) of section 1 of the Act for entry into insurance as a special voluntary contributor on the basis of that year, the year ending on the 5th April next but one following the date on which she became a widow, provided she gives notice to the Ministry that she desires her case to be considered on the basis of the latter year.

3.—(1) For the purposes of section 1 of the Act and of these regulations, but subject to the provisions of paragraph (5) of this regulation, the total income of a person for the first year, for the second year, or for the specified year shall be his total income from all sources for that year, computed in accordance with the provisions of the Income Tax Acts, as required to be returned for Income Tax purposes for the next succeeding year under the provisions of section 43 of the Finance Act, 1927, and the unearned income of that year shall be that part of such total income which is not earned income within the meaning of those Acts :

Provided that—

(*a*) the income of a married person shall be computed as if that person were not married, subject however to the provisions of paragraphs (2) and (3) of this regulation, and

(*b*) in computing the income, no deduction shall be made in respect of wear and tear of any machinery or plant or in respect of any loss other than as provided by paragraph (3) of this regulation.

(2) For the purposes of paragraph (1) of this regulation, the income (determined in the manner referred to in that paragraph) for the first year or for the second year or for the specified year, of a person and of the spouse of that person shall, to the extent to which their incomes for that year were required to be aggregated for the purposes of the Income Tax Acts, be added together, and the sum so ascertained shall be deemed to be the income of that person for that year :

Provided that this paragraph shall not apply in the case of an initial entrant being the wife of a person who had attained the age of fifty-five on the 3rd January, 1938, if his total income and his unearned income for the specified year, determined in the manner referred to in this regulation and if applicable, regulation 4, did not exceed £400 and £200 respectively.

(3) In ascertaining a person's total income and unearned income under paragraph (1) of this regulation for any year, there shall be deducted the following allowances, as computed for Income Tax purposes :—

(*a*) (i) an allowance equivalent to the sum by which, by reason of wear and tear, the value of any machinery or plant belonging to that person used for the purposes of the trade, profession, employment or vocation carried on by him, is diminished during that year; and

(ii) an allowance in respect of any loss which that person has sustained during that year in his trade, profession, employment or vocation.

(*b*) allowances for diminution of value or for loss under the headings mentioned in (i) and (ii) of sub-paragraph (*a*) of this paragraph, occurring during that year in a trade, profession, employment or vocation carried on by the spouse of the person in question, in any case in which the income of that person and the spouse are required to be aggregated for the purposes of the Income Tax Acts.

(4) (*a*) For the purpose of determining the total income and the unearned income of a post-initial entrant, being a person as defined in sub-paragraph (*c*) of paragraph (5) of this regulation, for the specified year, the income of the person and of the spouse of the person shall, to the extent mentioned in sub-paragraph (*b*) of this paragraph, be added together, and the sum so ascertained shall be deemed to be the income of that person for that year.

(*b*) The extent of the addition referred to in sub-paragraph (*a*) of this paragraph shall be the extent to which the incomes of the spouses for that year would have been required to be aggregated for Income Tax purposes if the person and the spouse of the person had for that year and for the year preceding that year and the year succeeding that year been treated for the purposes of the Income Tax Acts as resident and ordinarily resident and domiciled in Great Britain or Northern Ireland.

(5) Except as provided in this paragraph and in paragraph (4), this regulation shall not apply in the case of :—

(*a*) an initial entrant being a person who, for Income Tax purposes, was not resident or not ordinarily resident or not domiciled in Great Britain or Northern Ireland for any one of the following years, namely, the year ending on the 5th April, 1937, the year preceding that year or the year succeeding that year;

(*b*) an initial entrant as defined in sub-paragraph (*a*) of this paragraph, but with the substitution of the year ending on the 5th April, 1938, for the year ending on the 5th April, 1937;

(*c*) a post-initial entrant being a person or the spouse of a person who, for Income Tax purposes, was not resident or not ordinarily resident or not domiciled in Great Britain or Northern Ireland for any of the following years, namely, the specified year, the year preceding the specified year or the year succeeding that year; and

(*d*) a widow as defined in regulation 1, except in the case of such a widow to whom sub-paragraph (*b*) of paragraph (3) of regulation 2 becomes applicable :

Provided that—

(i) in the case of an initial entrant to whom sub-paragraph (*a*) of this paragraph applies, but sub-paragraph (*b*) thereof does not apply, his total income and his unearned income for the year ending on the 5th April, 1938, if that year becomes applicable under the provisions of paragraph (1) of regulation 2, shall be ascertained in the manner specified in this regulation;

(ii) in the case of an initial entrant to whom sub-paragraph (*b*) of this paragraph applies, but sub-paragraph (*a*) thereof does not apply, his total income and his unearned income for any year other than the year ending on the 5th April, 1938, shall be ascertained in the manner specified in this regulation; and

(iii) a person who is engaged in an employment to which section nineteen of the Finance Act, 1923, applies, shall for any year in which he is so engaged be treated as though for Income Tax purposes he were not ordinarily resident in Great Britain or Northern Ireland.

4.—(1) Subject to paragraph (2) of this regulation, where the total income for the specified year exceeds £400 in the case of a man, or £250 in the case of a woman, but the total income for the second year was either (*a*) greater than the total income for the first year and also for the specified year, or (*b*) less than the total income for each one of those two years, one-third of the aggregate total income for those three years and of the aggregate unearned income for those three years shall, notwithstanding anything contained in regulation 3, be deemed to be the total income and the unearned income respectively for the specified year.

(2) This regulation shall not apply to—

(*a*) a widow as defined in regulation 1;

(*b*) an initial entrant to whom the provisions of sub-paragraphs (*a*) and (*b*) of paragraph (1) of regulation 2 become applicable;

(*c*) an initial entrant as defined in sub-paragraph (*a*) of paragraph (5) of regulation 3, or to an initial entrant as so defined but with the substitution of the year ending on the 5th April, 1935, or the 5th April, 1936, for the year ending on the 5th April, 1937; or

(*d*) a post-initial entrant as defined in sub-paragraph (*c*) of paragraph (5) of regulation 3, or to a post-initial entrant as so defined but with the substitution of the first year or the second year for the specified year.

5.—The relevant form or forms set out in Parts I, II and III of the schedule to these regulations, or such other form or forms substantially to the like effect as the Ministry may determine, shall if the Ministry or the appropriate officer of Inland Revenue so requests, be completed by a person, or the spouse of that person, in connection with any application made by that person for entry into insurance as a special voluntary contributor, and forwarded to the appropriate officer of Inland Revenue.

6.—(1) A certificate as to total income or unearned income issued by an officer of Inland Revenue in the form or forms set out in Part IV of the schedule to these regulations or in such other form or forms substantially to the like effect as the Ministry may determine, shall, save as respects any year to which regulation 3 does not apply and save in the case of an initial entrant to whom the proviso to paragraph (2) of regulation 3 applies, be conclusive evidence, under section 1 of the Act, of the person's total and unearned income, for the purposes set out below, unless and until varied by a subsequent certificate, whether or not given by the officer issuing the previous certificate :—

(*a*) if certificate A is given, for the purposes of any case in which regulation 4 is not applicable;

(*b*) if certificate B is given, for the purposes of regulation 4.

(2) If at any time after the issue to any person of a certificate as to his total income or unearned income for any year it shall appear to an officer of Inland Revenue that the amount of the total income or unearned income of that person for that year, computed in accordance with the provisions of these regulations, differs from the particulars thereof stated in that certificate, such officer may issue to him an amended certificate and furnish the Ministry with a copy thereof, provided that—

(*a*) that person shall have previously made application in that behalf in the form prescribed in Part I of the schedule to these regulations;

(*b*) the spouse of that person (in any case where occasion so arises) shall have previously completed the form of authority

prescribed in Part II or Part III of that schedule, as the case may require.

7.—The Contributory Pensions (Determination of Income) Regulations (Northern Ireland), 1937, the Contributory Pensions (Determination of Income) Amendment Regulations (Northern Ireland), 1938, the Contributory Pensions (Determination of Income) Amendment Regulations (No 2) (Northern Ireland), 1938, and the Contributory Pensions (Determination of Income) Amendment Regulations (Northern Ireland), 1939, are hereby revoked but without prejudice to anything duly done or suffered, or to any right, privilege, obligation or liability acquired, accrued or incurred thereunder.

SCHEDULE.

PART I.

Form of request to be sent to an Officer of Inland Revenue under regulation 5.

To H.M. Inspector of Taxes.

I request you to furnish me with the undermentioned certificate A* and, if necessary, certificate B*, and statement of income, for the purposes of the Widows', Orphans' and Old Age Contributory Pensions (Voluntary Contributors) Act (Northern Ireland), 1937.

I also request you to furnish me with such further certificate(s) or statement as may become necessary if it subsequently appears that the certificate(s) or statement given in compliance with the above request require(s) amendment, and I authorise you to furnish to the Ministry of Labour for Northern Ireland a copy of any such further certificate(s) or statement on my behalf.

Signed.....

Date.....

PART II.

Form of authority to be sent to an Officer of Inland Revenue under regulation 5 where the applicant is a married woman and her income and that of her husband are required to be aggregated for the purposes of the Income Tax Acts.

To H.M. Inspector of Taxes.

I authorise you, for the purpose of furnishing to my wife the certificate(s) or statement required in connection with her application to become a special voluntary contributor under the Widows', Orphans' and Old Age Contributory Pensions (Voluntary Contributors) Act (Northern Ireland), 1937, to include therein such particulars of my income as may be necessary, and also to furnish further particulars to her and to send a copy thereof to the Ministry of Labour for Northern Ireland if it subsequently appears that the certificate(s) or statement require(s) amendment.

Signed.....

Date.....

* This Certificate is set out in Part IV of this schedule, and will be incorporated in the form to be issued under this Part.

PART III.

Form of authority to be sent to an Officer of Inland Revenue under regulation 5 where the applicant is a married man and application for separate assessment has been made under Rule 17 of the General Rules applicable to Schedules A, B, C, D and E of the Income Tax Act, 1918.

To H.M. Inspector of Taxes.

I authorise you, for the purpose of furnishing to my husband the certificate(s) or statement required in connection with his application to become a special voluntary contributor under the Widows', Orphans' and Old Age Contributory Pensions (Voluntary Contributors) Act (Northern Ireland), 1937, to include therein such particulars of my income as may be necessary, and also to furnish further particulars to him and to send a copy thereof to the Ministry of Labour for Northern Ireland if it subsequently appears that the certificate(s) or statement require(s) amendment.

Signed.....

Date.....

PART IV.

Forms of Certificate to be issued by an Officer of Inland Revenue under regulation 6.

Certificate A.

I certify that, to the best of my judgment and belief, the total income of..... of.....

from all sources for the year ended 5th April.....

determined in accordance with the provisions of the Contributory Pensions (Determination of Income) Regulations (Northern Ireland), $\frac{\text{did not exceed*}}{\text{exceeded*}}$ £400*/£250* and that the unearned income (if any) included therein $\frac{\text{did not exceed*}}{\text{exceeded*}}$ £200*/£125*.

* Strike out whichever is not applicable

.....H.M. Inspector of Taxes.

.....Date.

Certificate B.

I certify that, to the best of my judgment and belief, the income of..... of.....

determined in the manner specified in Certificate A, in respect of each of the three years mentioned below was as follows :—

Year ended 5th April	( ) £ s.	( ) £ s.	( ) £ s.
Earned income			
Unearned income			
Total income			

If particulars for the three years cannot be given particulars for such of the three years as is possible should be given.

.....H.M. Inspector of Taxes.

.....Date.

Given under the Official Seal of the National Health Insurance Joint Committee this 12th day of June, 1939.

(L.S.) KENNETH CURTIS,
Deputy Secretary, National Health Insurance Joint Committee.

Given under the Official Seal of the Ministry of Labour for Northern Ireland this 12th day of June, 1939.

(L.S.) W. A. B. ILIFF,
Assistant Secretary to the Ministry of Labour for Northern Ireland.

Joint Committee Regulations.

REGULATIONS, DATED 28TH DAY OF SEPTEMBER, 1939, MADE BY THE MINISTRY OF LABOUR FOR NORTHERN IRELAND UNDER SECTION 34 OF THE WIDOWS', ORPHANS' AND OLD AGE CONTRIBUTORY PENSIONS ACT (NORTHERN IRELAND), 1936.

1939. No. 152.

The Ministry of Labour for Northern Ireland, in exercise of the powers conferred on it by Section 34 of the Widows', Orphans' and Old Age Contributory Pensions Act (Northern Ireland), 1936, and of all other powers enabling it in that behalf, and with the consent of the National Health Insurance Joint Committee, hereby makes the following Regulations :—

1.—These Regulations may be cited as the Contributory Pensions (Joint Committee) Regulations (Northern Ireland), 1939.

2.—(1) In these Regulations, unless the context otherwise requires—

"the Act" means the National Health Insurance and Contributory Pensions (Emergency Provisions) Act, 1939;

"the Pensions Acts" means the Widows', Orphans' and Old Age Contributory Pensions Acts (Northern Ireland), 1936 and 1937;

"the Joint Committee" means the National Health Insurance Joint Committee.

(2) The Interpretation Act, 1921, applies to the interpretation of these Regulations as it applies to the interpretation of an Act of the Parliament of Northern Ireland.