1972. No. 266 **[C]**

ROYAL ULSTER CONSTABULARY

Miscellaneous Provisions

REGULATIONS, DATED 12TH OCTOBER 1972, MADE BY THE MINISTRY OF HOME AFFAIRS UNDER SECTION 25 OF THE POLICE ACT (NORTHERN IRELAND) 1970.

The Ministry of Home Affairs for Northern Ireland on behalf of the Secretary of State and in exercise of the powers conferred on it by Section 25 of the Police Act (Northern Ireland) 1970(**a**) and of every power enabling it in that behalf and after consulting the Police Authority, the Police Association and, in accordance with the Police Act 1969(**b**), the Police Council for the United Kingdom, hereby makes the following Regulations:—

PART I

Citation

1. These Regulations may be cited as the Royal Ulster Constabulary (Miscellaneous Provisions) (No. 3) Regulation 1972.

2. In Parts II and III, the expression "Principal Regulations" means the Royal Ulster Constabulary Allowances Regulations 1971(**c**).

PART II

COMPENSATORY GRANT, ETC.

Commencement of Part II

3. This Part shall come into operation on 13th October 1972 and shall have effect—

(*a*) for the purposes of Regulation 4 and 5 from 1st June 1971;

(*b*) for the purposes of Regulation 6 from 6th April 1964;

(*c*) for the purposes of Regulation 7 from 6th April 1972;

(*d*) for the purposes of Regulation 8 from 6th April 1963.

Amendment to Regulation 3 of the Principal Regulations

4. At the end of Regulation 3 of the Principal Regulations, there shall be added the following definition—

" "the force" means the Royal Ulster Constabulary."

Substitution of Regulation 8 of the Principal Regulations

5. For Regulation 8 (compensatory grant) of the Principal Regulations there shall be substituted the following Regulation:—

(**a**) 1970. c. 9 (N.I.).
(**b**) 1969. c. 63.
(**c**) S.R. & O. (N.I.) 1971, No 142.

"Compensatory grant

8.—(1) In each financial year a member who, during the preceding financial year, has paid income tax or surtax attributable to the inclusion a rent allowance or compensatory grant in his emoluments in respect of service as a member shall be paid a compensatory grant.

(2) The amount of the compensatory grant made to a member in any year shall be the aggregate of—

(*a*) the amount by which the income tax in fact deducted from his emoluments in respect of service as a member during the preceding year, according to the tax tables prepared or prescribed by the Commissioners of Inland Revenue, is increased by the inclusion in such emoluments of a rent allowance or any compensatory grant, and

(*b*) the amount by which he satisfies the Police Authority that any surtax paid by him during the preceding year for any earlier year beginning on or after 6th April 1963 is increased by the inclusion in his emoluments in respect of such service during that earlier year of a rent allowance or any compensatory grant.

(3) The compensatory grant may, except in the circumstances described in paragraph (4), be paid by such instalments throughout the year in which it is payable as the Police Authority may determine.

(4) Where, in the course of a financial year, a member leaves the force or dies whilst serving therein, he or his personal representative, as the case may be, shall be paid the whole of the compensatory grant due to the member during that year and, in addition, shall be paid a further compensatory grant equal to that which, had he not left the force or died, would have been due to him in a subsequent year by reason of income tax deducted from, or surtax paid on, his emoluments while in fact a member.

(5) For the purposes of the preceding provisions of this Regulation—

(*a*) the expression "year" or "financial year" means a year commencing on 6th April and ending on the following 5th April;

(*b*) the expression "income tax" means income tax other than surtax;

(*c*) in the case of a member whose total income for any year which is chargeable to surtax includes income other than his emoluments in respect of service as a member, any reference to the amount of surtax paid for that year shall be construed as a reference to the amount which would have been so paid had his total chargeable income for that year not included such other income; and

(*d*) where a member has served more than once in the force, references in this Regulation to service in the force shall be construed as references to his service therein since his last appointment thereto."

Provisions from 6th April 1964 until 1st June 1971

6.—(1) Where the compensatory grant made to a member in any financial year beginning on or after 6th April 1964 but before the coming into operation of the Principal Regulations was less than it would have been if the Regulation substituted for Regulation 8 of the Principal Regulations by the preceding Regulation had been substituted—

(*a*) with effect from 6th April 1964, for Article 8 of the Royal Ulster Constabulary Allowances (Rent and Compensatory Grant) Order 1963(**d**), (which applied in respect of the period 6th April 1964 to 1st April 1968), and

(*b*) with effect from 1st April 1968, for Article 6 of the Royal Ulster Constabulary (Rent Allowance, etc.) Order 1968(**e**), (which applied in respect of the period 1st April 1968 to 1st June 1971 when the Principal Regulations came into operation),

then the member in question shall be entitled to the difference by way of an increase in compensatory grant for the financial year in question.

(2) In this Regulation the expression "financial year" means a year commencing on 6th April and ending on the following 5th April.

Substitution of Regulation 9 of the Principal Regulations

7. For Regulation 9 of the Principal Regulations (discharge of tax liability in respect of police house or quarters) there shall be substituted the following Regulation:—

"Discharge of tax liability in respect of police house or quarters

9.—(1) Where a member is provided with a house or quarters free of rent and rates and his liability to pay income tax or surtax is increased—

(*a*) in consequence thereof, by virtue of Section 185 of the Income and Corporation Taxes Act 1970(**f**) or otherwise, or

(*b*) in consequence of any payment required to be made by this Regulation,

that liability shall be discharged by the Police Authority in accordance with, and to the extent hereinafter provided in, this Regulation.

(2) A member shall be reimbursed the amount by which the income tax in fact deducted from his emoluments in respect of service as a member, according to the tax tables prepared or prescribed by the Commissioners of Inland Revenue, is increased—

(*a*) in consequence of his being provided with a house or quarters free of rent and rates, or

(*b*) in consequence of any payment under this Regulation.

(3) Where any surtax becomes due and payable for any year by a member, the liability therefor shall be discharged by the Police Authority to the extent that he satisfies them that the amount thereof is increased—

(*a*) in consequence of his having been provided with a house or quarters free of rent and rates during his service as a member or, where he transferred to the force from some other police force, during his service as a member of that other force, or

(*b*) in consequence of any payment under this Regulation by the Police Authority or, where he transferred as aforesaid, by the police authority maintaining the police force from which he transferred, not being a payment under paragraph (4).

(**d**) S.R. & O. (N.I.) 1963, No. 252.
(**e**) S.R. & O. (N.I.) 1968, No. 118.
(**f**) 1970, c. 10.

(4) Where any liability to surtax would fall to be discharged by the Police Authority under the preceding paragraph but for the fact that the person concerned has left the force, otherwise than on transfer to another police force, or has died, that liability shall be discharged by the Police Authority and, to the extent that, in consequence of the discharge of that liability, any further surtax becomes due and payable, liability for that further surtax shall be also so discharged.

(5) For the purposes of the preceding provisions of this Regulation—

(*a*) the expression "income tax" means income tax other than surtax;

(*b*) in the case of a member whose total income for any year which is chargeable to surtax includes income other than emoluments in respect of his service as a member or, where he transferred to the force from some other police force, as a member of that other force, any reference to surtax due and payable for that year shall be construed as a reference to the surtax which would have been so due and payable had his total chargeable income for that year not included such other income."

Provisions from 6th April 1963 until 6th April 1972

8.—(1) Where before the coming into operation of this Part a member has paid any income tax (including surtax) which arose in consequence of any house or quarters with which he was provided, free of rent, on or after 6th April 1963, being provided also free of rates, then, to the extent that liability therefor would have fallen to be discharged by the Ministry or the Police Authority under an Article or Regulation hereinafter mentioned if in paragraph (*a*) of each such Article or Regulation there had been inserted the words "or otherwise" after the words "Section 47 of the Finance Act 1963"—

(*a*) with effect from 6th April 1963, in the case of Article 8A of the Royal Ulster Constabulary Allowances (Rent and Compensatory Grant) Order 1963, as amended(**g**) (which applied in respect of the period 6th April 1963 to 1st April 1968);

(*b*) with effect from 1st April 1968, in the case of Article 7 of the Royal Ulster Constabulary (Rent Allowance, etc.) Order 1968, (which applied in respect of the period 1st April 1968 to 1st June 1971), and

(*c*) with effect from 1st June 1971, in the case of Regulation 9 of the Principal Regulations, (which applies in respect of the period 1st June 1971 to 6th April 1972 when Regulation 7 of these Regulations took effect),

then the Police Authority shall reimburse the member in question the amount of tax so paid by him.

(2) For the purposes of Regulation 9(1)(*b*) and (2)(*b*) of the Principal Regulations, as amended by Regulation 7 of these Regulations, any payment under this Regulation shall be treated as if it were a payment under the said Regulation 9.

(**g**) S.R. & O. (N.I.) 1965, No. 272.

PART III

MISCELLANEOUS ALLOWANCES AND CONDITIONS OF SERVICE

Commencement of Part III

9.—(1) Subject to paragraph (2), this Part shall have effect from 1st September 1972.

(2) Regulation 12 shall have effect from 1st April 1972.

Amendments to Principal Regulations

10.—(1) At the end of paragraph (1) of Regulation 10 of the Principal Regulations (removal allowance) there shall be added the following sub-paragraph:—

"(*d*) shall reimburse the member his payments in connection with his former home by way of mortgage interest, rent or rates (within the meaning of Regulation 6(6)) payable in respect of the first 13 weeks following the move, up to an amount equal to that which would have been payable to him by way of rent allowance in respect of that period had he not moved but had continued to be entitled to a rent allowance payable at the rate at which such an allowance was payable immediately before the move so, however, that where the Police Authority are of the opinion that the member had not taken all reasonable steps to reduce or terminate his liability to make such payments as aforesaid, they may restrict the reimbursement to payments which the member would have been liable to make had he taken all such steps."

(2) At the end of pargraph (2) of the said Regulation 10 there shall be added the following sub-paragraph:—

"(*d*) subject to the conditions mentioned in paragraph (1)(*d*), reimburse the expenses there mentioned."

11. In Schedule 1 to the Principal Regulations (detective duty and supplementary detective allowances) for Tables A and B there shall be substituted, respectively the Tables A and B set out in Appendix 1.

12. For the Table in Schedule 2 to the Principal Regulations (subsistence, refreshment and lodging allowances) there shall be substituted the Table set out in Appendix 2.

Amendments to the Royal Ulster Constabulary (Appointment and Service) Regulations 1971

13. The Royal Ulster Constabulary (Appointment and Service) Regulations 1971(**h**) shall be amended as follows:—

(*a*) For paragraph 1(*b*) of Regulation 8 (qualifications for appointment to the force) there shall be substituted the following paragraph:—

"(*b*) must have attained the age of 18 years in the case of a man or 19 years in the case of a woman and, unless he or she has previous service as a member of a United Kingdom police force or by reason of other experience or his or her personal qualities is specially suitable for appointment, must not have attained the age of—

(**h**) S.R. & O. (N.I.) 1971, No. 244.