1970. No. 67 **[C]**

FAMILY ALLOWANCES

Qualifications

REGULATIONS, DATED 26TH MARCH 1970, MADE BY THE MINISTRY OF HEALTH AND SOCIAL SERVICES, IN CONJUNCTION WITH THE MINISTRY OF FINANCE, UNDER THE FAMILY ALLOWANCES ACT (NORTHERN IRELAND) 1966.

The Ministry of Health and Social Services, in conjunction with the Ministry of Finance, in exercise of powers conferred by section 19(4) of the Family Allowances Act (Northern Ireland) 1966(**a**), and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation and commencement

1. These regulations, which may be cited as the Family Allowances (Qualifications) Amendment Regulations (Northern Ireland) 1970, shall be read as one with the Family Allowances (Qualifications) Regulations (Northern Ireland) 1970(**b**) (hereinafter referred to as "the principal regulations") and shall come into operation on 6th April 1970.

Amendment of Part III of the principal regulations

2.—(1) Part III of the principal regulations (rules for determining whether presence in or absence from Northern Ireland is or is not to be treated as temporary) shall be amended in accordance with paragraphs (2) and (3).

(2) In regulation 8(1), for the words "For the purposes of section 19(2) of the Act—", there shall be substituted the words "Subject to the provisions of this Part, for the purposes of section 19(2) of the Act—".

(3) After regulation 10 there shall be inserted the following regulation:

"Persons receiving emoluments exempted from United Kingdom income tax

10A.—(1) Subject to paragraph (2), for the purposes of section 19(2) and (4) of the Act, the presence of a person and, unless he and his spouse are not living together and he is not wholly or mainly maintaining his spouse, of his spouse shall be treated as temporary during any period in respect of which he receives emoluments which are exempt from income tax under—

(*a*) section 73 of the Finance Act 1960(**c**) (exemptions from income tax etc. of visiting forces and staffs of allied headquarters);

(*b*) section 461 or section 462 of the Income Tax Act 1952(**d**), or section 24 of the Finance Act 1954(**e**) (exemptions from income tax etc. of Commonwealth Agents-General and their staffs, of certain foreign consular staffs and of other official agents of foreign countries);

(**a**) 1966. c. 8 (N.I.).
(**b**) S.R. & O. (N.I.) 1970, No. 23.
(**c**) 8 & 9 Eliz. 2. c. 44.
(**d**) 15 & 16 Geo. 6 and 1 Eliz. 2. c. 10.
(**e**) 2 & 3 Eliz. 2. c. 44.

(*c*) section 2(1) of the Diplomatic Privileges Act 1964(**f**), or, as from the day appointed under section 16(3) of the Consular Relations Act 1968(**g**), section 1(1) of that Act (exemptions from income tax etc. of members of diplomatic missions and their staffs etc. and of certain consular officers etc.);

(*d*) section 4 of the Arbitration (International Investment Disputes) Act 1966(**h**) (status, immunities and privileges conferred by the convention on the settlement of investment disputes between States and nationals of other States);

(*e*) an Order in Council or statutory notice made or given under, or continuing to have effect by virtue of, any of the following enactments—

(i) the Bretton Woods Agreements Act 1945(**i**), section 3 (status, immunities and privileges of the International Monetary Fund, the International Bank for Reconstruction and Development and governors, executive directors, etc. of the Fund and Bank);

(ii) the Income Tax Act 1952, section 347 (relief from double taxation);

(iii) the Diplomatic Immunities (Commonwealth Countries and Republic of Ireland) Act 1952(**j**), section 1(2) as amended by section 12 of the Consular Relations Act 1968 (immunities and privileges of certain persons whose duties substantially correspond with those of consular officers and their staffs);

(iv) the International Finance Corporation Act 1955(**k**), section 3 (status, immunities and privileges of the International Finance Corporation, its governors, directors etc.);

(v) the International Development Association Act 1960(**l**), section 3 (status, immunities and privileges of the Association, its governors, directors etc.);

(vi) the Diplomatic Immunities (Conferences with Commonwealth Countries and Republic of Ireland) Act 1961(**m**), section 1 (diplomatic immunities of Commonwealth representatives attending conferences);

(vii) the Diplomatic Privileges Act 1964, section 2(6) (certain privileges and immunities admitted by, or certain additional privileges and immunities granted by, the receiving state);

(viii) the International Organisations Act 1968(**n**), sections 1 to 6 and 12(5) (privileges and immunities of certain international organisations and their officers etc.).

(2) Paragraph (1) shall not apply—

(*a*) so as to disentitle a person to an allowance in respect of a child of a family, being an allowance which began to accrue before 6th April 1970; or

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(**f**) 1964. c. 81.
(**g**) 1968. c. 18.
(**h**) 1966. c. 41.
(**i**) 9 & 10 Geo. 6. c. 19.
(**j**) 15 & 16 Geo. 6 and 1 Eliz. 2. c. 18.
(**k**) 4 Eliz. 2. c. 5.
(**l**) 8 & 9 Eliz. 2. c. 35.
(**m**) 9 & 10 Eliz. 2. c. 11.
(**n**) 1968. c. 48.