(iii) the reduction in respect of any period of non-participating employment at the end of which a payment in lieu of contributions is or was required to be made under the Act of 1959, shall be calculated as if the remuneration had been seven hundred and eighty pounds per annum during any part of the period prior to 6th January, 1964, and nine hundred and thirty-six pounds per annum during any part of the period after 5th January, 1964.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 13th day of December, 1963.

(L.S.) *H. Black,*
Assistant Secretary.

EXPLANATORY NOTE

(This note is not part of the Regulations but is intended to indicate their general purport.)

These Regulations amend the National Insurance (Modification of the Superannuation Acts) Regulations (Northern Ireland) 1961 to take account of the higher amounts of equivalent pension benefits in respect of service after 5th January, 1964, required to be assured in contracted-out schemes. Secondly they provide for the reduction of transfer values payable in respect of persons transferring out of the civil service to take account of the potential graduated pension benefit earned during their civil service.

1963. No. 242 **[C]**

CAPITAL GRANTS TO INDUSTRY

REGULATIONS, DATED 29TH NOVEMBER, 1963, MADE BY THE MINISTER OF COMMERCE UNDER SECTION 9 OF THE CAPITAL GRANTS TO INDUSTRY ACT (NORTHERN IRELAND) 1954.

The Minister of Commerce in exercise of the powers conferred on him by section nine of the Capital Grants to Industry Act (Northern Ireland) 1954, and of all other powers enabling him in that behalf hereby makes the following Regulations:

Citation and Interpretation

1.—(1) These Regulations may be cited as the Capital Grants to Industry Amendment Regulations (Northern Ireland), 1963, and shall be construed as one with the Capital Grants to Industry Regulations (Northern Ireland) 1957, (hereinafter referred to as "the Principal Regulations")(**a**) and the Capital Grants to Industry Amendment Regulations (Northern Ireland) 1961(**b**).

(**a**) S.R. & O. (N.I.) 1957, No. 199. (**b**) S.R. & O. (N.I.) 1961, No. 255.

(2) In these Regulations "the Act" means the Capital Grants to Industry Act (Northern Ireland) 1954(**a**), as amended by the Capital Grants to Industry (Amendment) Act (Northern Ireland) 1956(**b**), the Capital Grants to Industry (Amendment) Act (Northern Ireland) 1959(**c**), the Capital Grants to Industry (Amendment) Act (Northern Ireland) 1960(**d**), and the Capital Grants to Industry (Amendment) Act (Northern Ireland) 1962(**e**).

Revised Claim Form and Certificates

2. The following paragraph shall be inserted after Regulation 2(2) of the Principal Regulations:—

"(2A) Where a claim for grant submitted to the Ministry relates to expenditure incurred on or after 1st January, 1964, for the references in the preceding paragraph to the Second, Third and Fourth Schedules there shall be substituted references to the Second, Third and Fourth Schedules to the Capital Grants to Industry Amendment Regulations (Northern Ireland) 1963, and the forms set out in the last-named three Schedules shall be the prescribed forms of claim and certificates respectively for the purpose of a claim for payment of grant relative to expenditure incurred on or after the said 1st January, 1964."

Grant payable only on expenditure qualifying for investment allowance

3. Subject to Regulation 4, the following Regulation shall be substituted for Regulation 5 of the Principal Regulations:—

"**5.**—(1) Expenditure incurred by an undertaking on or after 1st January, 1964, in any relevant year may not be treated as approved capital expenditure under the Act for the purpose of the payment of grant, except in so far as it entitles the undertaking to claim an investment allowance under sub-section (2) or sub-section (3) or sub-section (4) or sub-section (6) of section 16 of the Finance Act 1954(**f**).

(2) For the purposes of this Regulation, the amount of the expenditure which qualifies for any allowance shall not be deemed to be reduced on account of any grant payable under the Act or on account of the withdrawal or withholding of an investment allowance under the provisions of paragraph 1 of Part I of the Second Schedule to the Finance Act 1954."

Commitments entered into before 1st January, 1964

4. Where the Ministry is satisfied that contractual commitments of an undertaking relating to approved capital expenditure to be incurred on or after 1st January, 1964, were entered into before that date, the Ministry may, at its discretion, pay grant on expenditure arising therefrom under the provisions of Regulation 5 of the Principal Regulations as if that Regulation had not been amended by these Regulations. In such circumstances the claim for grant shall be submitted to the Ministry otherwise than on the prescribed claim form and shall be accompanied by such documentary evidence as the Ministry may require.

Conditions relating to hire-purchase and other like agreements

5. Grants under the Act shall be subject to the following conditions, where applicable, in addition to the conditions contained in Section 3 of the Act and in the Principal Regulations:—

(**a**) 1954. c. 15.
(**b**) 1956. c. 18.
(**c**) 1959. c. 6.
(**d**) 1960. c. 10.
(**e**) 1962. c. 6.
(**f**) 2 & 3 Eliz. 2. c. 44.

(1) Where grant is paid under the Act to an undertaking on expenditure in respect of any industrial plant or machinery or industrial building or structure which is:—

(*a*) the subject of a hire-purchase agreement or any like agreement whereby the ownership thereof is vested in a person other than the undertaking; or

(*b*) the subject of an agreement whereby in certain circumstances a person other than the undertaking may take possession thereof;

and such plant or machinery, or building or structure, is removed from the premises of the undertaking under the terms of such agreement by or at the instance of such other person, it shall be the duty of the undertaking to whom the grant is paid to notify the Ministry forthwith of such removal and to repay to the Ministry the full amount of grant or such lesser proportion thereof as the Ministry may determine.

(2) Where the ownership of any industrial plant or machinery or industrial building or structure in respect of which grant has been paid under the Act is transferred under an agreement whereby such plant or machinery, or building or structure, continues in use by and at the premises of the undertaking to whom the grant was paid, it shall be the duty of the undertaking to whom such grant was paid to notify the Ministry forthwith of such transfer of ownership and to repay to the Ministry the full amount of the grant or such lesser proportion thereof as the Ministry may determine.

6. It shall be a condition of every grant to which any of the provisions of Regulation 5 apply that any undertaking which has entered into a bond or executed such other instrument as is required under Section 5 of the Capital Grants to Industry (Amendment) Act (Northern Ireland) 1956 shall comply in all respects with the provisions of the said Regulation 5 as if the said undertaking were the undertaking to whom the grant had been paid.

Saving for Discretionary Powers

7. The prescription by the Principal Regulations and these Regulations of conditions attaching to the payment of grant shall not prejudice or affect the discretionary powers conferred on the Ministry by section 1(5) of the Act.

Commencement

8. These Regulations shall come into force on the 1st day of January, 1964, and shall apply only to capital expenditure incurred on or after that date.

Signed by the Minister of Commerce for Northern Ireland on the 29th day of November, 1963.

Brian Faulkner.