limited in Regulation 37 any amount of graduated contributions which he is liable under this Part of these Regulations to pay to the Collector, that is to say—

(*a*) The production of the return made by the employer under Regulation 38 shall be sufficient evidence that the amount of graduated contributions shown in that return as deductible by the employer is one half of the amount which the employer is liable to pay to the Collector; and

(*b*) If the amount of graduated contributions shown as deductible in the said return differs from the amount which the employer was entitled to deduct from the payments specified therein under this Part of these Regulations, a certificate of the Collector as to the amount properly deductible shall be sufficient evidence that that amount, and not the amount shown in the said return, is one half of the amount which the employer is liable to pay to the Collector; and any document purporting to be such a certificate as aforesaid shall be deemed to be such a certificate until the contrary is proved.

(4) Regulation 29 shall not apply in the case of seamen.".

Sealed with the Official Seal of the Ministry of Labour and National Insurance for Northern Ireland this 28th day of March, nineteen hundred and sixty-one.

(L.S.) *H. A. Lowry,*
Assistant Secretary.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 28th day of March, nineteen hundred and sixty-one.

(L.S.) *W. W. Arthur,*
Assistant Secretary.

The Commissioners of Inland Revenue hereby concur.

By Order of the Commissioners of Inland Revenue this 30th day of March, nineteen hundred and sixty-one.

E. R. Brookes,
Secretary.

EXPLANATORY NOTE

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

These Regulations extend the principal regulations so as to include graduated contributions payable in respect of seamen within the Pay-As-You-Earn Scheme for the purposes of payment, accounting and recovery.

1961. No. 86 **[C]**

NATIONAL INSURANCE

Graduated Retirement Benefit and Consequential Provisions

REGULATIONS, DATED 29TH MARCH, 1961, MADE BY THE NATIONAL INSURANCE JOINT AUTHORITY AND THE MINISTRY OF LABOUR AND NATIONAL INSURANCE, IN CONJUNCTION WITH THE MINISTRY OF FINANCE, UNDER THE NATIONAL INSURANCE ACTS (NORTHERN IRELAND), 1946 TO 1960.

The National Insurance Joint Authority, in exercise of powers conferred by sections 20 and 29 of the National Insurance Act (Northern Ireland), 1946(**a**), and the Ministry of Labour and National Insurance, in exercise of powers conferred by sections 40, 43, 45 and 68 of that Act, and sections 4 and 5 of the National Insurance Act (Northern Ireland), 1959(**b**), in each case in conjunction with the Ministry of Finance so far as relates to matters with regard to which the Ministry of Finance has so directed, and of all other powers enabling them in that behalf, hereby make the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations, which may be cited as the National Insurance (Graduated Retirement Benefit and Consequential Provisions) Regulations (Northern Ireland), 1961, shall come into operation on the 3rd April, 1961.

(2) In these regulations—

"the Act" means the National Insurance Act (Northern Ireland), 1946;

"the Act of 1959" means the National Insurance Act (Northern Ireland), 1959;

"the Claims and Payments Regulations" means the National Insurance (Claims and Payments) Regulations (Northern Ireland), 1948(**c**);

"the Determination of Claims and Questions Regulations" means the National Insurance (Determination of Claims and Questions) Regulations (Northern Ireland), 1948(**d**);

"the New Entrants Transitional Regulations" means the National Insurance (New Entrants Transitional) Regulations (Northern Ireland), 1948(**e**);

"the Overlapping Benefits Regulations" means the National Insurance (Overlapping Benefits) Regulations (Northern Ireland), 1949(**f**);

(**a**) 1946. c. 23. (**b**) 1959. c. 21.

(**c**) S.R. & O. (N.I.) 1948, No. 196 as amended by S.R. & O. (N.I.) 1949, No. 142; 1951, No. 154; 1952, No. 46; 1952, No. 141; 1953, No. 123; 1954, No. 45; 1957, No. 72 and 1957, No. 179.

(**d**) S.R. & O. (N.I.) 1948, No. 185 as amended by reg. 13 of, and Third Schedule to, National Insurance (Death Grant) Regulations (Northern Ireland), 1949 (S.R. & O. (N.I.) 1949, No. 142); S.R. & O. (N.I.) 1951, No. 157; reg. 21 of, and Second Schedule to, National Insurance (Maternity Benefit and Miscellaneous Provisions) Regulations (Northern Ireland), 1953 (S.R. & O. (N.I.) 1953, No. 123); S.R. & O. (N.I.) 1956, No. 8; 1957, No. 169; 1957, No. 225; 1958, No. 159; 1959, No. 108; 1959, No. 138 and 1961, No. 78.

(**e**) S.R. & O. (N.I.) 1948, No. 221 as amended by S.R. & O. (N.I.) 1951, No. 154; 1952, No. 137; 1955, No. 7; 1957, No. 44; 1957, No. 182; 1957, No. 269; 1958, No. 108; 1958, No. 133; 1958, No. 206; 1960, No. 194 and 1961, No. 3.

(**f**) S.R. & O. (N.I.) 1949, No. 154 as amended by S.R. & O. (N.I.) 1951, No. 154; 1951, No. 181; 1952, No. 65; 1952, No. 137; 1953, No. 80; 1953, No. 123; 1955, No. 7; 1956, No. 138; 1957, No. 225; 1957, No. 240; 1957, No. 269; 1959, No. 94 and 1961, No. 3.

"the Widow's Benefit and Retirement Pensions Regulations" means the National Insurance (Widow's Benefit and Retirement Pensions) Regulations (Northern Ireland), 1948(a).

Single payment in satisfaction of right to graduated retirement benefit

2.—(1) Subject to the following provisions of this regulation, where at the appropriate date a person is entitled to graduated retirement benefit at less than three shillings a week by virtue of sub-section (7) of section 4 of the Act of 1959 (which sub-section confers a right to graduated retirement benefit in certain cases of persons not entitled to a retirement pension), his right for life to such benefit shall, as from that date, be satisfied altogether by the making of a single payment ascertained in accordance with the provisions of paragraph (2).

(2) Where at the appropriate date the person, being a man, is of any age specified in the first column of the First Schedule, or, being a woman, is of any age specified in the third column of that Schedule, the single payment referred to in paragraph (1) shall be a payment equal to the amount specified opposite to that age, in the case of a man, in the second column of that Schedule and, in the case of a woman, in the fourth column of that Schedule for each sixpence of the weekly rate of the person's graduated retirement benefit.

(3) The provisions of this regulation shall not apply to a person unless he does not satisfy or partially satisfy the contribution conditions for a retirement pension and also, in the case of a woman, she is unmarried or her husband is over pensionable age and does not satisfy or partially satisfy those conditions.

(4) For the purposes of this regulation—

(*a*) the weekly rate of a person's graduated retirement benefit shall be calculated without reference to any reduction therein on account of his earnings;

(*b*) subject to sub-paragraph (*c*) a person who does not satisfy the contribution conditions for a retirement pension shall be deemed partially to satisfy those conditions if, but only if, he is a person to whom regulations under section 24 of the Act (which section relates to the partial satisfaction of contribution conditions) apply in relation to his entitlement to retirement pension;

(*c*) a woman who is married on attaining pensionable age and is not entitled to a retirement pension by reason of the application to her of sub-section (5) of section 20 of the Act (which sub-section relates to the calculation of a married woman's contributions for the purposes of entitlement to a retirement pension by virtue of her own insurance) shall be treated as if she did not satisfy or partially satisfy the contribution conditions for a retirement pension;

(*d*) the "appropriate date" means, in relation to any right of a person to graduated retirement benefit, the date as from which weekly payments in respect of that right would, apart from this regulation and any reduction on account of the person's earnings, have commenced to be payable:

Provided that—

(i) where at the date which, apart from this proviso, would be the appropriate date that person is a married woman and her husband

(a) S.R. & O. (N.I.) 1948, No. 246 as amended by S.R. & O. (N.I.) 1951, No. 154; 1952, No. 137; 1953, No. 108; 1955, No. 7; 1956, No. 138; 1957, No. 160; 1957, No. 241; 1957, No. 269; 1960, No. 194 and 1961, No. 3.

has not retired from regular employment, the appropriate date shall be deferred until the date of her husband's retirement or the termination of the marriage, whichever shall first occur; and

(ii) the provisions of this paragraph shall have effect subject to the provisions of paragraph (4) of regulation 19A of the Determination of Claims and Questions Regulations; and

(*e*) in determining whether a person's right to graduated retirement benefit is at less than three shillings a week, all rights he may have to such benefit (other than rights already satisfied by the making of a payment under this regulation or rights in relation to which the appropriate date has not occurred) shall be aggregated.

Provisions affecting a woman who marries after attaining pensionable age

3.—(1) Any conditions prescribed(**a**) for the purposes of paragraph (iii) of sub-section (1) of section 20 of the Act (which paragraph relates to the prescribing of further conditions for entitlement to a retirement pension by virtue of the insurance of the husband in a case where a woman marries the husband after attaining pensionable age) shall be prescribed conditions also for the purposes of sub-section (4) of section 5 of the Act of 1959 (which sub-section relates to the prescribing of additional conditions for a woman's right to graduated retirement benefit by virtue of that section in respect of a husband whom she has married after attaining that age).

(2) A woman more than once married who is entitled in respect of any period to graduated retirement benefit by virtue of the said section 5 in respect of a second or subsequent husband shall not be precluded from being entitled in respect of that period to graduated retirement benefit by virtue of that section in respect of a former husband, but shall be so entitled to the extent only that it is payable to her by virtue of the application to her of sub-section (5) of section 4 of the Act of 1959 (which provides for additional graduated retirement benefit where a person does not retire from regular employment on attaining pensionable age) in respect of any period before the death of the first-mentioned husband.

Graduated retirement benefit as increase of widowed mother's allowance

4.—(1) Where for any week a woman is entitled to graduated retirement benefit and to a widowed mother's allowance, the graduated retirement benefit shall for that week be an increase in the weekly rate of that allowance if the amount payable to her as personal benefit by way of widowed mother's allowance would then equal or exceed the amount which would have been payable to her as personal benefit by way of retirement pension had the graduated retirement benefit been an increase in the weekly rate of that pension.

(2) For the purposes of paragraph (1)—

(*a*) "personal benefit" has the same meaning as in the Overlapping Benefits Regulations; and

(*b*) the amounts payable as personal benefit shall be calculated after any adjustment required to be made under those regulations other than any adjustment between widowed mother's allowance and retirement pension.

(**a**) See reg. 4(1) of the National Insurance (Widow's Benefit and Retirement Pensions) Regulations (Northern Ireland), 1948 (S.R. & O. (N.I.) 1948, No. 246), as amended (S.R. & O. (N.I.) 1956, No. 138).

Amendment of regulations

5. The provisions contained in the Second Schedule shall have effect for the purpose of amending the regulations therein referred to in consequence of the introduction by the Act of 1959 of the scheme of graduated retirement benefit, and accordingly such provisions of those regulations as are set out in the Third Schedule shall have effect as therein set out.

Given under the Official Seal of the National Insurance Joint Authority this 29th day of March, nineteen hundred and sixty-one.

(L.S.) *D. J. Carter,*
Secretary.

Given under the Official Seal of the Ministry of Labour and National Insurance for Northern Ireland this 29th day of March, nineteen hundred and sixty-one.

(L.S.) *H. A. Lowry,*
Assistant Secretary.

Given under the Official Seal of the Ministry of Finance for Northern Ireland this 29th day of March, nineteen hundred and sixty-one.

(L.S.) *W. W. Arthur,*
Assistant Secretary.

FIRST SCHEDULE Regulation 2

Amounts of Single Payments payable in satisfaction of Rights to Graduated Retirement Benefit of Sixpence a Week

MEN		WOMEN	
Age at appropriate date	Amount	Age at appropriate date	Amount
	£ s.		£ s.
65 and under 66	12 0	60 and under 61	17 0
66 „ „ 67	11 10	61 „ „ 62	16 10
67 „ „ 68	11 0	62 „ „ 63	16 0
68 „ „ 69	10 10	63 „ „ 64	15 10
69 „ „ 70	10 0	64 „ „ 65	15 0
70 „ „ 71	9 10	65 „ „ 66	14 10
71 „ „ 76	8 10	66 „ „ 71	13 0
76 „ „ 81	6 10	71 „ „ 76	10 0
81 or above	4 10	76 „ „ 81	7 10
		81 or above	5 0