in connection with any property, or from whom an employee receives any annuity other than a pension.

(2) Where this Regulation applies, in relation to any matter arising after the change, the employer after the change shall be liable to do anything which the employer before the change would have been liable to do under these Regulations if the change had not taken place:

Provided that the employer after the change shall not be liable for the payment of any graduated contributions which were deductible from emoluments paid to the employee before, unless they are also deductible from emoluments paid to the employee after, the change took place or of any corresponding employer's graduated contributions.

EXPLANATORY NOTE

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

These Regulations make provision for the payment of graduated contributions and of payments in lieu of contributions.

Graduated contributions (except those payable in respect of seamen) are brought within the Pay As You Earn scheme for purposes of payment, accounting and recovery, although the Ministry may authorise other arrangements for payment. Employers may be required to give information needed to ascertain whether there is any liability for graduated contributions in respect of employees for whom such contributions have not been paid.

If at the end of an employee's service in a non-participating employment a payment in lieu of contributions becomes due it is to be made to the Ministry.

1960. No. 116 [NC]

HOUSING

Small Dwellings Acquisition—Rate of Interest

ORDER, DATED 21ST JULY, 1960, MADE BY THE MINISTRY OF HEALTH AND LOCAL GOVERNMENT WITH THE APPROVAL OF THE MINISTRY OF FINANCE, UNDER SECTION 5 OF THE HOUSING ACT, 1921.

The Ministry of Health and Local Government in pursuance of the powers conferred upon it by Section 5 of the Housing Act, 1921(a), and of all other powers enabling it in that behalf, with the approval of the Ministry of Finance, hereby orders as follows:

1. This Order may be cited as the Rate of Interest (Housing) (No. 2) Order (Northern Ireland), 1960.

2. The rate of interest on advances to be made under Section 1 of the Small Dwellings Acquisition Act, 1899(b), on or after the 16th day of July, 1960, shall be (*a*) six and one-half per centum per annum for periods not

(a) 11 & 12 Geo. 5. c. 19. (b) 62 & 63 Vict. c. 44.