EXPLANATORY NOTE

This Order provides for the payment of claims made by firms registered under the Aid to Industry (N.I.) Order 1953, which had not been discharged at the date of the making of the Aid to Industry Order (N.I.) 1957, (S.R. & O. of Northern Ireland 1957, No. 53).

It also provides for withholding all or part of the contribution which would otherwise have been due to a registered person who has on or before 30th June, 1957, converted plant from coal, gas or electricity to some other type of fuel.

CAPITAL GRANTS TO INDUSTRY

THE CAPITAL GRANTS TO INDUSTRY REGULATIONS (NORTHERN IRELAND), 1957, DATED 1ST DAY OF OCTOBER, 1957, MADE BY THE MINISTER OF COMMERCE FOR NORTHERN IRELAND UNDER THE CAPITAL GRANTS TO INDUSTRY ACTS (NORTHERN IRELAND), 1954 AND 1956.

1957. No. 199 [C]

The Minister of Commerce in exercise of the powers conferred on him by section 9 of the Capital Grants to Industry Act (Northern Ireland), 1954(a), and of every other power him thereunto enabling hereby makes the following Regulations:

1. Applications under the Act for grants shall be made by an undertaking in the form set out in the First Schedule and accompanied by such further documents or information as the Ministry of Commerce for Northern Ireland (in these Regulations referred to as " the Ministry ") may in any case require, and shall be submitted to the Ministry during the accounting period in such application mentioned or within three months thereafter. In no case shall the period covered by such application exceed one year.

2.—(1) The Ministry shall as soon as may be after the receipt of an application in accordance with Regulation 1 inform the undertaking in writing of the commencing date of the relevant year and whether the undertaking appears to the Ministry to be eligible or not for any grant and, if so eligible, the nature of the grant or grants under the Act for that relevant year.

(2) Where an undertaking has been informed that it appears to be eligible for a grant for any relevant year, that grant shall not, except as provided in paragraph (3), be paid unless within twelve months from the end of that year a claim for payment thereof, made in the form set out in the Second Schedule accompanied by a certificate duly completed by an auditor in the form set out in the Third Schedule and by a certificate duly completed by an Inspector of Taxes in the form set out in the Fourth Schedule and by such other vouchers and documents as the Ministry may direct, has been submitted in writing to the Ministry.

(a) 1954 Ch. 15.

(3) Where, however, the Ministry is satisfied that, by reason of exceptional circumstances, good reasons exist for delay in submitting any claim, payment of grant may, at the discretion of the Ministry, be made at such date as seems to it to be reasonable.

(4) Where an undertaking has duly complied with paragraphs (1), (2) and (3) of the Regulation, the Ministry may make payment of the appropriate grant to the undertaking provided always that payment of such grant or any part thereof may be refused or deferred if the Ministry is not satisfied at any time that the undertaking is in good financial standing and that it intends and is in a position to continue operative in Northern Ireland. The decision of the Ministry to refuse or defer payment as aforesaid shall be final.

3. Where a grant has been paid under the Act it shall, during the relevant year for which the grant is paid and during the three successive periods of twelve months next following the expiration of that year, be the duty of the undertaking to whom it is paid or who 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(a), to make available to the Ministry on demand such information and documents as might reasonably be required for the purpose of ascertaining that the conditions applying to such payment have been and are being complied with and to permit the officers and servants of the Ministry at all reasonable times to enter on any industrial buildings or structures of the undertaking and to inspect any industrial plant and machinery in respect of which a grant has been paid.

4.—(1) In addition to the conditions set out in section 3 of the Act, it shall be a condition of every grant under the Act that the undertaking to whom the grant is paid or who 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 these Regulations.

(2) If this condition is not complied with, the Ministry may withhold payment of grant.

5. Expenditure incurred by an undertaking 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—

(i) 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(b), or, if the expenditure was incurred before 7th April, 1954, would entitle the undertaking to claim such an allowance if the

(a) 1956 Ch. 18.
(b) 2 & 3 Eliz. 2 Ch. 44.

provisions of section 16 of the Finance Act, 1954, had taken effect as from the beginning of the relevant year, or

(ii) it entitles the undertaking to claim an initial allowance under section 265 of the Income Tax Act, 1952(a), or an initial allowance under section 279 of the Income Tax Act, 1952, or an initial allowance under section 306 of the Income Tax Act, 1952, or an allowance under section 336 of the Income Tax Act, 1952, or, if the expenditure was allowed to be deducted in computing profits or gains, would entitle the undertaking to claim such an allowance if the expenditure had not been so deducted:

Provided that, for the purposes of this Regulation, the amount of the expenditure which qualifies or would qualify 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.

6.—(1) In these Regulations "the Act" means the Capital Grants to Industry Act (Northern Ireland), 1954, as amended by the Capital Grants to Industry (Amendment) Act (Northern Ireland), 1956.

(2) The Capital Grants to Industry Regulations (Northern Ireland), 1954(b), and the Capital Grants to Industry (Amendment) Regulations (Northern Ireland), 1956(c), are hereby revoked.

(3) These Regulations may be cited as the Capital Grants to Industry Regulations (Northern Ireland), 1957.

Signed by the Minister of Commerce for Northern Ireland this first day of October, One Thousand nine hundred and fifty-seven, in the presence of: *Glentoran.*

H. E. Jones,
Secretary to the Ministry of Commerce.

A. C. Brooke,
An Assistant Secretary in the Ministry of Commerce.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2 Ch. 10.
(b) S.R. & O. 1954 No. 177.
(c) S.R. & O. 1956 No. 167.

FIRST SCHEDULE

Form C.G.1.

CAPITAL GRANTS TO INDUSTRY ACTS (NORTHERN IRELAND), 1954 AND 1956

Application to the Ministry of Commerce for Approval of Grants

I hereby apply on behalf of the undertaking named below for the approval of the Ministry to the making of a grant or grants under the above Acts in respect of capital expenditure in Northern Ireland on—

(*a*) the provision of industrial plant and machinery not exceeding ... ... £.....*

(*b*) the construction (including structural alteration, extension, or improvement) of industrial buildings or structures not exceeding ... ... £.....*

incurred or to be incurred by the undertaking in the accounting period from ..... 19..... to ..... 19.....

The particulars of the undertaking are as follows:—

PARTICULARS

(1) Name of person or company carrying on the undertaking .....

.....

(2) Address of Head or Registered Office .....

.....

(3) Location of premises in Northern Ireland (existing or proposed) in which the undertaking is or will be established and nature of trade or business carried on in these premises—

Address	*Nature of Trade or Business*
(i)	(i) .....
(ii)	(ii) .....
(iii)	(iii) .....
(iv)	(iv) .....

(4) Date to which the annual accounts of the undertaking are made up .....

(5) State whether the undertaking occupies any premises outside Northern Ireland .....

I certify that the information given on this application is true and correct to the best of my knowledge and belief.

Signed .....

Position in undertaking ..... on behalf of the undertaking.

Date .....

NOTE: The signature should be that of a proprietor of the undertaking or in the case of a limited company of the secretary or a director acting under the authority of section 29 of the Companies Act (Northern Ireland) 1932 or of section 32 of the Companies Act, 1948.