(4) In paragraph 18 of Part I of the First Schedule the words " and for whom treatment has been provided " shall be inserted after the word " quarter " where it first occurs and also after the word " institution " ; the words " for whom treatment has been provided " shall be inserted after the words " temporary residents " where they first occur.

(5) The following scale shall be substituted for the scale of mileage units in paragraph 25 of Part I of the First Schedule :—

Exceeding	2	miles	but not exceeding	3	miles	—	1	unit	
,,	3	,,	,,	4	,,	—	2	units	
,,	4	,,	,,	5	,,	—	4	,,	
,,	5	,,	,,	6	,,	—	6	,,	
,,	6	,,	,,	7	,,	—	7	,,	
,,	7	,,	,,	8	,,	—	8	,,	
,,	8	,,	,,	9	,,	—	9	,,	
,,	9	,,				—10		,,	

(6) In paragraph 33 of Part I of the First Schedule there shall be inserted after the word " units " the words " or, having regard to the circumstances of his practice, with such lesser number of units ".

Sealed with the Official Seal of the Ministry of Health and Local Government for Northern Ireland this twenty-third day of December, one thousand, nine hundred and fifty in the presence of

(L.S.) *Ronald Green,*
Assistant Secretary.

The consent of the Ministry of Finance is hereby given in accordance with Section 10 (4) of the Health Services Act (Northern Ireland), 1948.

Given under the Official Seal of the Ministry of Finance for Northern Ireland this twenty-third day of December, one thousand nine hundred and fifty.

(L.S.) *W. D. Scott,*
Secretary.

Medical Practices Compensation

REGULATIONS, DATED 27TH NOVEMBER, 1950, MADE BY THE MINISTRY OF HEALTH AND LOCAL GOVERNMENT UNDER THE HEALTH SERVICES ACT (NORTHERN IRELAND), 1948.

1950. No. 208

The Ministry of Health and Local Government for Northern Ireland (hereinafter referred to as " the Ministry ") in exercise of the powers

conferred on it by Sections 8 and 80 of the Health Services Act (Northern Ireland), 1948, hereby makes the following Regulations, that is to say :—

1.—(1) These Regulations may be cited as the Health Services (Medical Practices Compensation) Regulations (Northern Ireland), 1950.

(2) The Interpretation Act, 1921, shall apply for the purpose of the interpretation of these Regulations in like manner as it applies for the interpretation of an Act of the Parliament of Northern Ireland.

2.—(1) In these Regulations, unless the context otherwise requires, the following expressions have the respective meanings hereby assigned to them :—

" accounting year " in relation to a medical practice means a period of twelve months for which the accounts of the practitioner or practitioners engaged in that practice are ordinarily made up for income tax purposes ;

" the Act " means the Health Services Act (Northern Ireland), 1948 ;

" the appointed day " means the fifth day of July, 1948 ;

" the Board " means the Northern Ireland General Health Services Board ;

" the medical list " means the list prepared by the Northern Ireland General Health Services Board of medical practitioners undertaking to provide general medical services ;

" practitioner " means a registered medical practitioner ;

" recognised professional organisation " means such organisation as may be recognised by the Minister as representing the medical profession.

(2) For the purposes of these Regulations reference to the goodwill of a medical practice shall, in relation to a practitioner practising in partnership, be construed as referring to his share of the goodwill of the partnership practice unless the context otherwise requires.

Claims for Compensation

3.—(1) A practitioner engaged immediately before the appointed day as a principal in general medical practice in Northern Ireland whose name was entered on the appointed day on the medical list and who claims to be entitled to compensation under Section 8 of the Act in respect of any loss suffered by him by reason that he is, or will be, unable to sell the goodwill, or any part of the goodwill of his medical practice by virtue of Section 7 of the Act shall make a claim to the Ministry in the form set out in the Schedule to these Regulations or in a form to

the like effect. If any such practitioner dies without having submitted a claim for compensation the application shall be made by the personal representative of that practitioner.

(2) Where a practitioner or the personal representative of a practitioner has obtained a certificate from the Board certifying that the conditions of Section 9 of the Act have been satisfied in relation to that practitioner and to his practice, a claim may be made by that practitioner or his personal representative as the case may be in the manner provided in the last foregoing paragraph of this Regulation.

(3) The form of application shall be duly completed by the applicant and delivered or sent by post to the Ministry on or before the 28th February, 1951 : Provided that, where the Ministry is satisfied that by reason of unavoidable delay in the appointment of the personal representative of a deceased practitioner or in obtaining a certificate from the Board under Section 9 of the Act or for any other reason it is not or has not been practicable to submit an application by the date aforesaid the Ministry may allow such further period, not exceeding six calendar months, for the submission of the claim as appears to it to be reasonable.

Determination of loss

4. Except as hereinafter provided in these Regulations, every practitioner engaged immediately before the appointed day as a principal in general medical practice in Northern Ireland whose name was entered on the appointed day on the medical list, and every practitioner in respect of whom and of whose practice a claim for compensation can be made in accordance with paragraph (2) of Regulation 3 hereof shall be deemed to have suffered loss in respect of which title to compensation under Section 8 of the Act arises.

Extent of loss

5. The extent of the loss of a practitioner by whom or by whose personal representative a claim for compensation has been made, shall be determined in accordance with the following provisions of these Regulations.

Annual loss

6.—(1) There shall be ascertained in the manner hereinafter provided the annual value of the goodwill of the practice of each practitioner to whom Regulation 4 refers who has claimed compensation or in respect of whom and of whose practice a claim for compensation has been made. Such annual value is hereinafter referred to as "the annual loss ".

(2) For the purpose of these Regulations, and subject to the provisions of the next succeeding paragraph, the expression " annual loss " means :—

(*a*) In respect of a practice (not being a partnership practice) in which the practitioner was engaged on the appointed day, the average gross yearly receipts of that practice calculated on the basis of the gross receipts of the practice for the last two accounting years immediately preceding the appointed day accepted by the Commissioners of Inland Revenue for the purposes of assessment to income tax.

(*b*) In respect of a practice (not being a partnership practice) to which Section 9 of the Act refers, the average gross yearly receipts of that practice calculated on the basis of the gross receipts of the practice for the last two accounting years immediately preceding the date of the retirement from practice or death of the practitioner accepted by the Commissioners of Inland Revenue for the purposes of assessment to income tax.

(*c*) In respect of a partnership practice in which the practitioner was engaged on the appointed day, such proportion of the average gross yearly receipts of that practice, calculated on the basis of the gross receipts of the practice for the two accounting years immediately preceding the appointed day accepted by the Commissioners of Inland Revenue for the purposes of assessment to income tax, as the share of the goodwill of the partnership practice held by the practitioner on the appointed day bears to the whole goodwill of the partnership practice.

(*d*) In respect of a share in a partnership practice to which Section 9 of the Act refers, such proportion of the average gross yearly receipts of the practice calculated on the basis of the gross receipts of the practice for the two accounting years immediately preceding the date of the retirement from practice or death of the practitioner, accepted by the Commissioners of Inland Revenue for the purposes of assessment to income tax, as the share of the goodwill of the partnership practice held by the practitioner on the date of death or retirement bears to the whole goodwill of the partnership practice.

(*e*) In respect of any practice to which any of the preceding sub-paragraphs refers, and in connection with which it is claimed by the practitioner or his personal representative that, by reason of the practitioner's absence from his practice, due to service in His Majesty's Forces, or in the Civil Defence Forces, the two accounting years mentioned therein are not appropriate for the calculation of the annual loss, such sum as shall be determined by the Ministry after taking account of such absence and after consultation with the recognised professional organisation.

(3) (*a*) Where the period from the date on which a practice was begun or acquired, or on which a share in a partnership was acquired, to the 5th July, 1948 did not cover two complete accounting years, or where the period of two accounting years referred to in sub-paragraphs (*a*) and (*b*) of paragraph (2) of this Regulation included a period during which the practice formed part of a partnership, the annual loss means such sum as shall be determined by the Ministry after consultation with the recognised professional organisation.

(*b*) In any case in which it would not, in the opinion of the Ministry, be equitable to apply the foregoing provisions of this Regulation, the annual loss means such sum as shall be determined by the Ministry after consultation with the recognised professional organisation.

(4) For the purpose of these Regulations the expression "additional annual loss" means the amount by which the annual loss determined in any case in accordance with sub-paragraph (*e*) of paragraph (2) or sub-paragraph (*b*) of paragraph (3) of this Regulation exceeds the annual loss which would have been determined in that case but for the provisions of the aforesaid sub-paragraphs and the expression "aggregate additional annual loss" shall be construed accordingly.

(5) A practitioner or the personal representative of a practitioner submitting a claim for compensation under these Regulations shall submit with his claim a certificate in such form as may be agreed between the Ministry and the Commissioners of Inland Revenue signed by the Inspector of Taxes to whom income tax returns in respect of that practice have been submitted.

(6) In calculating the average gross yearly receipts or in determining the annual loss of a practice for the purposes of paragraphs (2) and (3) of this Regulation no account shall be taken of :—

(*a*) fees or remuneration received for or in respect of the holding of any appointment or,

(*b*) any other fees or remuneration,

which would not normally be taken into account in assessing the value of the goodwill of a general medical practice for the purposes of the sale thereof :

Provided that in the case of a practitioner holding office immediately before the appointed day as a dispensary medical officer under the Poor Relief Acts (Northern Ireland), 1838 to 1937, the annual salary of that office shall be taken into account unless he has claimed or intends to claim compensation for loss of the office aforesaid under any enactment other than the Act.

Avoidance of duplicate payments

7. These Regulations shall not be construed as conferring on any practitioner any title to compensation in respect of the goodwill or