the provisions of this paragraph would have been payable in respect of the said award exceeds the amount of the said gratuity or allowance.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 31st day of January, 1948, in the presence of

(L.S.) *J. A. McKeown,*
Second Secretary.

War Service

REGULATIONS DATED 31ST DECEMBER, 1948, MADE BY THE MINISTRY OF FINANCE UNDER SUBSECTION (2) OF SECTION ONE OF THE SUPERANNUATION ACT (NORTHERN IRELAND), 1947.

1948. No. 338

The Ministry of Finance (hereinafter referred to as " the Ministry "), in exercise of the powers conferred by subsection (2) of Section 1 of the Superannuation Act (Northern Ireland), 1947 (**a**), (hereinafter referred to as " the Act "), and of all other powers enabling it in that behalf, hereby makes the following Regulations :—

1.—(1) These Regulations may be cited as the Superannuation (War Service) Regulations (Northern Ireland), 1948.

(2) The Interpretation Act, 1889 (**b**), as applied to Northern Ireland by the Interpretation Act, 1921 (**c**), shall apply to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

2. In these Regulations —

(1) " war service " means whole time service on or after the 3rd day of September, 1939, in the armed forces of the Crown, in the Merchant Navy or the Mercantile Marine, or in any of the Women's Services specified in the First Schedule to the Act ;

(2) " non-effective pay " includes Naval, Military or Air Force pensions, retired pay and gratuities (other than war gratuities to which Section 23 of the Finance (No. 2) Act, 1945 (**d**), which exempts war gratuities from income tax, applies).

(3) " excess remuneration" means in relation to a retired officer, of the armed forces of the Crown who is re-employed in those forces, any service pension drawn in respect of such period of re-employment or any addition to the normal pay attaching to the post in which the officer is re-employed which is granted by reason of the officer's former employment in those forces ;

(4) " prescribed " means prescribed by the Ministry.

(a) 1947 c.18. (b) 52 & 53 Vict. c.63. (c) 12 Geo. 5 c.4 (N.I.)
(d) 9 & 10 Geo. 6 c.13.