(ii) any instalment of the repayment of the principal of a loan, or

(iii) any charge which may also be allowed as a deduction in calculating the income under Regulation 3, or

(iv) any bank interest which has already been allowed as a deduction in calculating profits.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 12th day of August, 1944, in the presence of

J. A. McKeown,
Assistant Secretary.

Increase of Pension : Regulations

REGULATIONS, DATED 12TH AUGUST, 1944, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 3 (5) OF THE PENSIONS (INCREASE) ACT (NORTHERN IRELAND), 1944.

1944. No. 73.

The Ministry of Finance for Northern Ireland, in pursuance of its powers under sub-section (5) of Section 3 of the Pensions (Increase) Act (Northern Ireland), 1944 (a) (hereinafter referred to as " the Act ") and of all other powers enabling it in that behalf, hereby makes the following Regulations :—

1. These Regulations may be cited as the Increase of Pensions (General) Regulations (Northern Ireland), 1944.

2.—(1) In these Regulations :

(*a*) the expression " dependant " has the meaning assigned to it in Section 1 (5) of the Act,

(*b*) the expression " income ", in relation to any person, means income of that person calculated in accordance with Regulations made by the Ministry of Finance under Section 3 (1) of the Act ; and

(*c*) other expressions which are defined in the Act or in Regulations made by the Ministry of Finance under Section 3 (1) of the Act have the same meanings as in the Act or in those Regulations, as the case may be.

(2) The Interpretation Act, 1921 (b), applies to the interpretation of these Regulations as it applies to the interpretation of an Act of the Parliament of Northern Ireland.

(a) 1944, c. 19. (b) 12 Geo. 5. c. 4.

3.—(1) An application for an increase of pension under the Act shall be made to the Authority from whom payment of the pension is received.

(2) An application by a pensioner under the age of seventeen years shall be made on his behalf by the person who appears to the Pension Authority to have control over the pensioner.

4. An application by a pensioner who at the date of the making of these Regulations fulfils the conditions prescribed in Section 1 of the Act and the Second Schedule thereto (hereinafter referred to as " the prescribed conditions ") or who has fulfilled the prescribed conditions for any period between the first day of January, 1944, and the date of these Regulations shall be made as soon as practicable. In the case of a pensioner who hereafter fulfils the prescribed conditions, the application shall be made not more than three months before, or as soon as may be after, the prescribed conditions are fulfilled.

5.—(1) Every application shall be accompanied by a Declaration by the pensioner :—

(*a*) in the case of a pensioner who has no income apart from the pension in respect of which the increase is claimed, in the form of Declaration A set out in the First Schedule hereto or in a form substantially to the like effect, and

(*b*) in the case of any other pensioner, in the form of Declaration B set out in the First Schedule hereto or in a form substantially to the like effect.

(2) Every application by a pensioner who has a dependant shall also be accompanied by a Declaration by the dependant in the form of Declaration C set out in the First Schedule hereto or in a form substantially to the like effect.

(3) Every such Declaration shall be subscribed before and attested by one of the persons described in the Second Schedule hereto.

(4) Every Declaration which is hereby required to be made by a child under the age of seventeen years shall be made on his behalf by the person who appears to the Pension Authority to have control over the child.

6.—(1) The statements in any such Declaration as to the amounts of income shall be made with reference to the income of the basic period.

(2) The basic period shall be

(*a*) in the case of a pensioner who is entitled to an increase of pension under the Act as from the 1st day of January, 1944, and of any dependant of his, the period of twelve months ending on the 31st day of December, 1943, and

(*b*) in the case of a pensioner who is entitled to an increase of pension under the Act as from a later date and of any dependant of his, the period of twelve months ending on the day before that later date.

(3) Other statements in any such Declaration shall be made by reference to the circumstances existing at the date of the Declaration in question.

(4) A pensioner shall submit to the Pension Authority with the Declaration required to be made by him as aforesaid particulars of any events of the kinds mentioned in Regulation 8 which occurred between the end of the basic period and the date of his Declaration.

7.—(1) The amount of any increase of pension shall be determined by reference to the income during the basic period but the Pension Authority shall take into consideration, as from the appropriate date, any reduction of income or any increase of income during or subsequent to the basic period.

(2) Where, in pursuance of an application, an increase of pension is granted, the increase shall remain in force until the 31st day of December, 1945 : Provided that, as from the appropriate date, the increase shall cease or shall be subject to such adjustment, if any, as the case may require if in the meantime

(*a*) the pensioner dies, or

(*b*) there occurs any such event as is mentioned in Regulation 8, or

(*c*) the pensioner ceases for any other reason to fulfil the prescribed conditions.

8. Any pensioner to whom an increase of pension has been granted shall notify the Pension Authority immediately on the occurrence of any of the following events :—

(*a*) the marriage, divorce or re-marriage of the pensioner ;

(*b*) the separation of the pensioner from his wife or her husband for a period of a year ;

(*c*) the death of the wife or husband of the pensioner ;

(*d*) if the pensioner is unmarried

(i) the death of any dependant,

(ii) the attainment of the age of sixteen years by any dependant,

(iii) a person's ceasing to be a dependant of the pensioner,

(iv) a person's becoming a dependant of the pensioner ;

(*e*) any increase or reduction in the income of the pensioner or the pensioner's wife or husband from any source (other than casual earnings) by which

(i) if the pensioner is married the total income of both husband and wife is increased to a rate above, or reduced to a rate below, £300 a year, or

(ii) if the pensioner is unmarried and has no dependant, his total income is increased to a rate above, or reduced to a rate below, £225 a year, or

(iii) if the pensioner is unmarried and has a dependant, his total income is increased to a rate above, or reduced to a rate below, £300 a year ;

the total income in any of such cases to be reckoned as including any increase of pension granted under the Act and excluding the first £52 a year of any income accruing to the pensioner otherwise than in respect of a pension specified in the First Schedule to the Act, or in the First Schedule to the United Kingdom Act ;

(*f*) any increase or reduction in the income of any dependant of his from any source (excluding income received from him or, in the case of a dependant who is under the age of sixteen years or, if over that age, is receiving full-time instruction in any educational establishment or undergoing training for any trade, profession or vocation, from a scholarship or other educational endowment) by which the total income of the dependant (excluding as aforesaid) exceeds, or falls below £52 a year.

9. The pensioner and any dependant of his shall, if required by the Pension Authority, produce :—

(*a*) any medical evidence or any birth, death or marriage certificate or any other evidence relative to the fulfilment of the prescribed conditions which the Authority may consider necessary,

(*b*) a certificate of an inspector of taxes as to the assessment for the purposes of income tax under Schedule A of any property owned by him or under Schedule B of any land occupied by him.

(*c*) a certificate of an inspector of taxes in support of any claim to a deduction from the assessment for income tax purposes under Schedule A of any property owned by him,

(*d*) documentary evidence in support of any claim for deduction from the income of the pensioner or his wife or her husband in respect of interest, ground-rent or (in Scotland) feu duty or ground annual or other annual charges,

(*e*) any other documentary evidence relating to the income of the pensioner or his wife or her husband or any dependant of the pensioner which the Authority may consider necessary.

10. Where the Pension Authority is satisfied by an Order of Court or by the certificate of a duly qualified medical practitioner that a pensioner or dependant is of unsound mind or, not being under the age of seventeen years, is otherwise incapable of making a Declaration in the prescribed form, it may accept a Declaration made on behalf of the pensioner or dependant by any person who appears to the Authority a proper person to represent the pensioner or dependant.

11. Any question which may arise in connection with the fulfilment by a pensioner who is in receipt of a pension specified in Part I of the First Schedule to the Act of the prescribed conditions, or any of them, shall be determined by the Pension Authority, whose decision shall be final.

12. Where part of a pension has been surrendered by a pensioner for the purpose of enabling the Pension Authority to grant a pension to the wife or husband of the pensioner under any arrangement whereby a pension is payable to the wife or husband of the pensioner during the pensioner's lifetime, then, for the purpose of determining the percentage by reference to which the authorized increase of each of those pensions is to be calculated under the Second Schedule to the Act and the percentage by reference to which the increase of each of those pensions is to be calculated under Section 2 of the Act, each of the pensions shall be deemed to be of an amount equal to the aggregate of the two pensions.

13. Where it is shown to the satisfaction of the Pension Authority

(*a*) that the pensioner and his wife, or her husband, are living apart, and

(*b*) that the separation has continued for not less than twelve months and is likely to be permanent, and

(*c*) that neither party is benefiting from the income of the other,

the pensioner shall for the purposes of the Act be treated as unmarried.

14. In relation to any pension granted in respect of service in a Fire Brigade which is payable for the time being by the Ministry of Home Affairs on behalf of the Pension Authority, all the functions of the Pension Authority shall be performed on behalf of that Authority by the said Ministry, and accordingly, in relation to such a pension, references to the Pension Authority shall be construed as references to the Ministry of Home Affairs.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 12th day of August, 1944, in the presence of

(L.S.)

J. A. McKeown,
Assistant Secretary.