OLD AGE PENSIONS.

Residence in the Isle of Man.

ORDER, DATED 30TH OCTOBER, 1944, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 4 (2) OF THE PENSIONS AND DETERMINATION OF NEEDS ACT (NORTHERN IRELAND), 1943.

1944. No. 86.

The Ministry of Finance in pursuance of the powers conferred by sub-section (2) of section 4 of the Pensions and Determination of Needs Act (Northern Ireland), 1943, and of all other powers enabling it in that behalf hereby makes the following Order :—

1. As from the first day of November, 1944, the provisions of the Old Age Pensions Act (Northern Ireland), 1936, specifiesd in the first column of the Second Schedule to the Pensions and Determination of Needs Act (Northern Ireland), 1943, shall have effect subject to the Amendments set out in the Second Column of that Schedule.

2. This Order may be cited as the Non-Contributory Old Age Pensions (Residence in the Isle of Man) Order (Northern Ireland), 1944.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 30th day of October, 1944, in the presence of

(L.S.)

(Signed) *W. D. Scott*,
Secretary to the Ministry of Finance
for Northern Ireland.

PENSION.

Increase of Pensions : Calculation of Income.

REGULATIONS, DATED 12TH AUGUST, 1944, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 3 (1) OF THE PENSIONS (INCREASE) ACT (NORTHERN IRELAND), 1944.

1944. No. 72.

The Ministry of Finance for Northern Ireland, in pursuance of its powers under sub-section (1) 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 :—

(a) 1944, c. 19.

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

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

2.—(1) The income of a pensioner shall for the purposes of Section 1 of the Act and the Second Schedule thereto include—

(*a*) the pension in respect of which the increase is claimed ;

(*b*) any other pension, grant, allowance or annuity (including Old Age, Contributory and Supplementary Pensions) received by the pensioner ;

(*c*) (i) in the case of land or house property or other buildings owned by the pensioner and occupied by him in whole or in part, the net annual value (ascertained in accordance with the provisions of Regulation 3) of the land or house property or other buildings ; and

(ii) in the case of land or house property or other buildings owned by the pensioner and not occupied by him at all but let in whole or in part unfurnished to a tenant or tenants, the net annual value (ascertained as aforesaid) of the land or house property or other buildings or the rent per annum receivable by the pensioner in respect of all such lettings, whichever is the less (plus the excess rent (if any) to be included under sub-paragraph (*f*)) ;

(*d*) interest or dividends on stocks, shares, mortgages or other securities or on moneys on deposit ;

(*e*) profits or wages of any trade, business (including farming or husbandry), profession, office, employment or vocation, including overtime pay and bonus (if any) and the value of board, lodging, fuel, light or other benefits (if any) whether receivable in cash or in kind ;

(*f*) the annual value of any net receipts by way of income from other sources (including profits of letting furnished houses or other premises and excess rents from letting unfurnished houses or other premises in respect of which the pensioner is chargeable under Sections 15 or 16 of the Finance Act, 1940 (**c**)) :

Provided that the first fifty-two pounds 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 Pensions (Increase) Act, (**d**), shall be disregarded.

(2) For the purposes of sub-paragraph (*c*) of paragraph (1) of this Regulation land or house property or other buildings held by a

(**b**) 12 Geo 5, c. 4. (**c**) 3 & 4 Geo. 6. c. 29. (**d**) 7 & 8 Geo. 6. c. 21.