REGULATIONS, DATED THE 22ND DAY OF SEPTEMBER, 1939, MADE BY THE MINISTRY OF HOME AFFAIRS UNDER SECTIONS 20 AND 32 OF THE CIVIL DEFENCE ACT (NORTHERN IRELAND), 1939.

1939. No. 136.

WHEREAS it is provided by Section twenty of the Civil Defence Act (Northern Ireland), 1939 (hereinafter referred to as " the Act "), that no expenses incurred by the persons therein mentioned in respect of the provision of air-raid shelter shall be deemed to be reasonable for the purpose of calculating the amount of grant payable thereunder in so far as they exceed such standard as may be prescribed by regulations of the Ministry of Home Affairs (hereinafter referred to as " the Ministry ") made with the consent of the Ministry of Finance unless they were incurred in circumstances so prescribed :

AND WHEREAS the like provision is made by Section thirty-two of the Act with respect to expenditure incurred by public utility undertakers in the provision of air-raid shelter :

NOW, THEREFORE, the Ministry of Home Affairs for Northern Ireland, in exercise of the powers conferred upon it by Sections twenty and thirty-two of the Civil Defence Act (Northern Ireland), 1939, and with the consent of the Ministry of Finance for Northern Ireland hereby makes the following Regulations :—

1.—In these Regulations the expression " the appropriate number " means

(*a*) in the case of air-raid shelter provided by the occupier of factory premises or the owner of a commercial building, the number of persons for whom that person is or may for the time being be required to provide air-raid shelter in connection with such factory premises, or commercial building ;

(*b*) in the case of air-raid shelter provided by a person to whom sub-sections two or three of Section twenty of the Act applies, the number of persons employed by him ; and

(*c*) in the case of air-raid shelter provided by public utility undertakers the number of persons employed by them for the provision of shelter for whom measures are proposed in a report made by them under Section thirty of the Act or are specified in a notice served on them under Section thirty-one thereof.

2.—(1) Subject to the provisions of paragraph 3 of these Regulations no expenses incurred in providing or securing the provision of air-raid shelter shall, for the purpose of determining the amount of