Given under the Official Seal of the Ministry of Labour for Northern Ireland this 3rd day of January, nineteen hundred and thirty-nine.

(L.S.) *H. Conacher,*
Secretary to the Ministry of Labour for Northern Ireland.

REGULATIONS, DATED 12TH DAY OF JUNE, 1939, MADE BY THE NATIONAL HEALTH INSURANCE JOINT COMMITTEE AND THE MINISTRY OF LABOUR FOR NORTHERN IRELAND, UNDER THE WIDOWS', ORPHANS' AND OLD AGE CONTRIBUTORY PENSIONS ACTS (NORTHERN IRELAND), 1936 AND 1937.

1939. No. 94.

The National Health Insurance Joint Committee and the Ministry of Labour for Northern Ireland, acting jointly, in exercise of the powers conferred by the Widows', Orphans' and Old Age Contributory Pensions Acts (Northern Ireland), 1936 and 1937, and of all other powers enabling them in that behalf, hereby make the following regulations :—

1.—(1) These regulations may be cited as the Contributory Pensions (Determination of Income) Regulations (Northern Ireland), 1939.

(2) In these regulations, unless the context otherwise requires :—

" the Act " means the Widows', Orphans' and Old Age Contributory Pensions (Voluntary Contributors) Act (Northern Ireland), 1937 ;

" the Ministry " means the Ministry of Labour for Northern Ireland ;

" the specified year " means the appropriate year determined in accordance with the provisions of regulation 2 ;

" the second year " means the year ending on the 5th April immediately preceding the specified year ;

" the first year " means the year ending on the 5th April immediately preceding the second year ;

" post-initial entrant " means a person who has given notice of desire to become a voluntary contributor under sub-section (1) of section 1 of the Act otherwise than as an initial entrant as defined in that sub-section ; and

" widow " means a person being a widow who became a widow—

(i) in the case of an initial entrant, on or after the 7th April, 1936, or

(ii) in the case of a post-initial entrant, on or after the day following the commencement of the year ending on the 5th April last preceding the date of that person's application for entry into insurance as a special voluntary contributor;

and that expression shall be deemed to include, but only as from the date on which the requirement of aggregation ceased to have effect, a married woman, whose income and that of her husband were not required to be aggregated for the purposes of the Income Tax Acts by reason of the fact that they had become separated—

(i) in the case of an initial entrant, on or after the 7th April, 1936, or

(ii) in the case of a post-initial entrant, on or after the day following the commencement of the year ending on the 5th April last preceding the date of that person's application for entry into insurance as a special voluntary contributor.

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

2.—For the purposes of section 1 of the Act, the periods by reference to which the total income and the unearned income of a person shall be ascertained shall be the following years :—

(1) In the case of an initial entrant (other than a widow as defined in regulation 1), the year ending on the 5th April, 1937, or, upon the happening of the following events, the year ending on the 5th April, 1938 :—

(*a*) the initial entrant fails to fulfil the requirements of section 1 of the Act and of these regulations for entry into insurance as a special voluntary contributor on the basis of the former year; and

(*b*) the initial entrant gives notice to the Ministry that he desires his case to be considered on the basis of the latter year :

Provided that an application for entry into insurance as a special voluntary contributor shall continue to be effective as from the date thereof in any case in which the latter year becomes applicable under the provisions of this paragraph :

(2) In the case of a post-initial entrant (other than a widow as defined in regulation 1), the year ending on the 5th April last preceding the date of that person's application for entry into insurance as a special voluntary contributor : and

(3) In the case of a widow as defined in regulation 1 :—

(*a*) the year commencing on the day following that on which she became a widow ; or

(*b*) if she fails to fulfil the requirements of paragraph (*c*) (ii) of sub-section (1) of section 1 of the Act for entry into insurance as a special voluntary contributor on the basis of that year, the year ending on the 5th April next but one following the date on which she became a widow, provided she gives notice to the Ministry that she desires her case to be considered on the basis of the latter year.

3.—(1) For the purposes of section 1 of the Act and of these regulations, but subject to the provisions of paragraph (5) of this regulation, the total income of a person for the first year, for the second year, or for the specified year shall be his total income from all sources for that year, computed in accordance with the provisions of the Income Tax Acts, as required to be returned for Income Tax purposes for the next succeeding year under the provisions of section 43 of the Finance Act, 1927, and the unearned income of that year shall be that part of such total income which is not earned income within the meaning of those Acts :

Provided that—

(*a*) the income of a married person shall be computed as if that person were not married, subject however to the provisions of paragraphs (2) and (3) of this regulation, and

(*b*) in computing the income, no deduction shall be made in respect of wear and tear of any machinery or plant or in respect of any loss other than as provided by paragraph (3) of this regulation.

(2) For the purposes of paragraph (1) of this regulation, the income (determined in the manner referred to in that paragraph) for the first year or for the second year or for the specified year, of a person and of the spouse of that person shall, to the extent to which their incomes for that year were required to be aggregated for the purposes of the Income Tax Acts, be added together, and the sum so ascertained shall be deemed to be the income of that person for that year :

Provided that this paragraph shall not apply in the case of an initial entrant being the wife of a person who had attained the age of fifty-five on the 3rd January, 1938, if his total income and his unearned income for the specified year, determined in the manner referred to in this regulation and if applicable, regulation 4, did not exceed £400 and £200 respectively.

(3) In ascertaining a person's total income and unearned income under paragraph (1) of this regulation for any year, there shall be deducted the following allowances, as computed for Income Tax purposes :—

(*a*) (i) an allowance equivalent to the sum by which, by reason of wear and tear, the value of any machinery or plant belonging to that person used for the purposes of the trade, profession, employment or vocation carried on by him, is diminished during that year; and

(ii) an allowance in respect of any loss which that person has sustained during that year in his trade, profession, employment or vocation.

(*b*) allowances for diminution of value or for loss under the headings mentioned in (i) and (ii) of sub-paragraph (*a*) of this paragraph, occurring during that year in a trade, profession, employment or vocation carried on by the spouse of the person in question, in any case in which the income of that person and the spouse are required to be aggregated for the purposes of the Income Tax Acts.

(4) (*a*) For the purpose of determining the total income and the unearned income of a post-initial entrant, being a person as defined in sub-paragraph (*c*) of paragraph (5) of this regulation, for the specified year, the income of the person and of the spouse of the person shall, to the extent mentioned in sub-paragraph (*b*) of this paragraph, be added together, and the sum so ascertained shall be deemed to be the income of that person for that year.

(*b*) The extent of the addition referred to in sub-paragraph (*a*) of this paragraph shall be the extent to which the incomes of the spouses for that year would have been required to be aggregated for Income Tax purposes if the person and the spouse of the person had for that year and for the year preceding that year and the year succeeding that year been treated for the purposes of the Income Tax Acts as resident and ordinarily resident and domiciled in Great Britain or Northern Ireland.

(5) Except as provided in this paragraph and in paragraph (4), this regulation shall not apply in the case of :—

(*a*) an initial entrant being a person who, for Income Tax purposes, was not resident or not ordinarily resident or not domiciled in Great Britain or Northern Ireland for any one of the following years, namely, the year ending on the 5th April, 1937, the year preceding that year or the year succeeding that year;

(*b*) an initial entrant as defined in sub-paragraph (*a*) of this paragraph, but with the substitution of the year ending on the 5th April, 1938, for the year ending on the 5th April, 1937;