(*a*) Belfast and County Down Railway;
(*b*) Great Northern Railway Company (Ireland); and
(*c*) London, Midland and Scottish Railway Company (Northern Counties Committee).

2.—This Order may be cited as the Civil Defence (Specified Railway Undertakings) Order (Northern Ireland), 1939.

Sealed with the Official Seal of the Ministry of Home Affairs for Northern Ireland this 4th day of October, Nineteen Hundred and Thirty-nine, in the presence of

(L.S.) *A. Robinson*,
Secretary.

CONTRIBUTORY PENSIONS.

Determination of Income, p. 94.
Joint Committee Regulations, p. 105.
Special Voluntary Contributors, p. 107.

Determination of Income.

REGULATIONS, DATED 3RD DAY OF JANUARY, 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. 11.

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) Amendment Regulations (Northern Ireland), 1939.

(2) These Regulations shall be read as one with the Contributory Pensions (Determination of Income) Regulations (Northern Ireland), 1937, as amended by the Contributory Pensions (Determination of Income) Amendment Regulations (Northern Ireland), 1938, and the Contributory Pensions (Determination of Income) Amendment Regulations (No. 2) (Northern Ireland), 1938 (hereinafter referred to as " the principal Regulations "),

(3) In these Regulations the expression " post-initial entrant " means a person who has given notice of desire to become a voluntary contributor under subsection (1) of section 1 of the Act otherwise than as an initial entrant as defined in that subsection.

(4) The Interpretation Act, 1921, applies to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

2. The words " an initial entrant being " shall be inserted after the words " in the case of " contained in the proviso to paragraph (2) of Regulation 3 of the principal Regulations.

3.—(1) The following paragraph shall be substituted for paragraph (1) of Regulation 4A of the principal Regulations :—

" (1) Regulations 2, 3 (except as provided in this Regulation) 4 and 4B shall not apply to 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 specified year."

(2) The words " a person " shall be substituted for the words " an initial entrant " contained in paragraph (2) of Regulation 4A of the principal Regulations.

(3) The following paragraph shall be substituted for paragraph (3) of Regulation 4A of the principal Regulations :—

" (3) For the purposes of this Regulation, 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 specified year,

shall be treated as if she had become a widow on the date on which that requirement of aggregation ceased to have effect."

4. The following sub-paragraph shall be inserted after sub-paragraph (*b*) of paragraph (1) of Regulation 4B of the principal Regulations :—

" (*c*) a post-initial entrant being a person or the spouse of a person who, for Income Tax purposes, was not resident or not ordinarily resident or not domiciled in Great Britain or Northern