(3) The Contributory Pensions (Requisition for Death Certificates) Regulations (Northern Ireland), 1926 are hereby revoked, but without prejudice to anything duly done or suffered, or any right, privilege, obligation or liability acquired, accrued or incurred, thereunder.

2. The provisions of section 97 of the Friendly Societies Act, 1896, shall apply to certificates of deaths in Northern Ireland required for the purposes of the Widows', Orphans' and Old Age Contributory Pensions Act (Northern Ireland), 1936, in the manner and with the modifications necessary for enabling the said section to be read as follows :—

> For the purposes of the Widows', Orphans' and Old Age Contributory Pensions Act (Northern Ireland), 1936, a certificate of the death of any person shall, on a requisition being made in such form as may be approved by the Registrar-General, be given under his hand by the registrar or superintendent registrar of births and deaths, for a sum of one shilling, in place of all fees or payments otherwise payable in respect thereof.

Given under the Official Seal of the National Health Insurance Joint Committee this 18th day of November, nineteen hundred and thirty-seven.

(L.S.) *E. C. Moffrey,*
Secretary to the National Health Insurance Joint Committee.

Given under the Official Seal of the Ministry of Labour for Northern Ireland, this 18th day of November, nineteen hundred and thirty-seven.

(L.S.) *W. A. B. Iliff,*
Assistant Secretary to the Ministry of Labour for Northern Ireland.

Determination of Income.

REGULATIONS, DATED 14TH DECEMBER, 1937, 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.

1937. No. 136.

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), 1937.

(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 ; and

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

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

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, 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 failing 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 giving notice to the Ministry that he desires his case to be considered on the basis of the latter year :

Provided that :—

(i) in respect of the latter year, Regulation 4 shall not apply ; and

(ii) 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 any person who is not an initial entrant, 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.—(1) For the purposes of section 1 of the Act and of these Regulations, 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) of the spouse of the person in question for the first year, for the second year and for the specified year shall be taken into account as if it formed part of the income of that person for the same years respectively, in any case in which the income of that person and of the spouse are required to be aggregated for the purposes of the Income Tax Acts.

(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