

(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

the income of that person and of the spouse are required to be aggregated for the purposes of the Income Tax Acts.

4. Subject to proviso (i) of paragraph (1) of Regulation 2, where the total income for the specified year exceeds £400 in the case of a man, or £250 in the case of a woman, but the total income for the second year was either (a) greater than the total income for the first year and also for the specified year, or (b) less than the total income for each one of those two years, one-third of the aggregate total income for those three years and of the aggregate unearned income for those three years shall, notwithstanding anything contained in Regulation 3, be deemed to be the total income and the unearned income respectively for the specified year.

5. The relevant form or forms set out in Parts I, II and III of the Schedule to these Regulations, or such other form or forms substantially to the like effect as the Ministry may determine, shall, if the Ministry or the appropriate officer of Inland Revenue so requests, be completed by a person, or the spouse of that person, in connection with any application made by that person for entry into insurance as a special voluntary contributor, and forwarded to the appropriate officer of Inland Revenue.

6.—(1) A certificate as to total income or unearned income issued by an officer of Inland Revenue in the form or forms set out in Part IV of the Schedule to these Regulations or in such other form or forms substantially to the like effect as the Ministry may determine, shall be conclusive evidence, under section 1 of the Act, of the person's total and unearned income, for the purposes set out below, unless and until varied by a subsequent certificate, whether or not given by the officer issuing the previous certificate :—

(a) if certificate A is given, for the purposes of any case in which Regulation 4 is not applicable ;

(b) if certificate B is given, for the purposes of Regulation 4.

(2) If at any time after the issue to any person of a certificate as to his total income or unearned income for any year it shall appear to an officer of Inland Revenue that the amount of the total income or unearned income of that person for that year, computed in accordance with the provisions of these Regulations, differs from the particulars thereof stated in that certificate, such officer may issue to him an amended certificate and furnish the Ministry with a copy thereof, provided that :—

(a) that person shall have previously made application in that behalf in the form prescribed in Part I of the Schedule to these Regulations ;

- (b) the spouse of that person (in any case where occasion so arises) shall have previously completed the form of authority prescribed in Part II or Part III of that Schedule, as the case may require.

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SCHEDULE.

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PART I.

*Form of request to be sent to an Officer of Inland Revenue under Regulation 5.*

To H.M. Inspector of Taxes,

I request you to furnish me with the undermentioned certificate A\* and, if necessary, certificate B\*, and statement of income, for the purposes of the Widows', Orphans' and Old Age Contributory Pensions (Voluntary Contributors) Act (Northern Ireland), 1937.

I also request you to furnish me with such further certificate(s) or statement as may become necessary if it subsequently appears that the certificate(s) or statement given in compliance with the above request require(s) amendment, and I authorise you to furnish to the Ministry of Labour for Northern Ireland a copy of any such further certificate(s) or statement on my behalf.

Signed.....

Date.....193 .

PART II.

*Form of authority to be sent to an Officer of Inland Revenue under Regulation 5 where the applicant is a married woman and her income and that of her husband are required to be aggregated for the purposes of the Income Tax Acts.*

To H.M. Inspector of Taxes,

I authorise you, for the purpose of furnishing to my wife the certificate(s) or statement required in connection with her application to become a special voluntary contributor under the Widows', Orphans' and Old Age Contributory Pensions (Voluntary Contributors) Act (Northern Ireland), 1937, to include therein such particulars of my income as may be necessary, and also to furnish further particulars to her and to send a copy thereof to the Ministry of Labour for Northern Ireland if it subsequently appears that the certificate(s) or statement require(s) amendment.

Signed.....

Date.....193 .

PART III.

*Form of authority to be sent to an Officer of Inland Revenue under Regulation 5 where the applicant is a married man and application for separate assessment has been made under Rule 17 of the General Rules applicable to Schedules A, B, C, D and E, of the Income Tax Act, 1913.*

To H.M. Inspector of Taxes,

I authorise you, for the purpose of furnishing to my husband the certificate(s) or statement required in connection with his application to become a special voluntary contributor under the Widows', Orphans' and Old Age Contributory Pensions (Voluntary Contributors) Act (Northern Ireland), 1937, to include therein such particulars of my income as may be necessary, and also to furnish further particulars to him and to send a copy thereof to the Ministry of Labour for Northern Ireland if it subsequently appears that the certificate(s) or statement require(s) amendment.

Signed.....

Date.....193 .

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\* This Certificate is set out in Part IV of this Schedule, and will be incorporated in the form to be issued under this Part.

PART IV.

Forms of Certificate to be issued by an Officer of Inland Revenue under Regulation 6.

CERTIFICATE A.

I certify that, to the best of my judgment and belief, the total income of.....of....., from all sources for the year ended 5th April.....determined in accordance with the provisions of the Contributory Pensions (Determination of Income) Regulations (Northern Ireland), 1937 did not exceed\* £400\*/£250\* and that the unearned income (if any) included therein did not exceed\* £200\*/£125\*.

\*Strike out whichever is not applicable.

.....H.M. Inspector of Taxes.  
.....Date.

CERTIFICATE B.

I certify that, to the best of my judgment and belief, the income of.....of.....determined in the manner specified in Certificate A, in respect of each of the three years mentioned below was as follows:—

Year ended 5th April,	( )	( )	( )
	£ s.	£ s.	£ s.
Earned income .. ..	.. ..	.. ..	.. ..
Unearned income .. ..	.....	.....	.....
Total income .. ..	.....	.....	.....

If particulars for the three years cannot be given, particulars for such of the three years as is possible should be given.

.....H.M. Inspector of Taxes.  
.....Date.

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

(L.S.)

*W. A. B. Iliff;*  
Assistant Secretary to the Ministry of Labour for Northern Ireland.