

that they had become separated on or after the 7th April, 1936, were not required to be aggregated for the purposes of the Income Tax Acts, shall be treated as if she had become a widow on the date on which that requirement of aggregation ceased to have effect.

5.—The words “ save in the case of an initial entrant to whom the proviso to paragraph (2) of Regulation 3 applies ” shall be inserted after the word “ shall ” in paragraph (1) of Regulation 6 of the principal Regulations.

Given under the Official Seal of the National Health Insurance Joint Committee this 10th day of May, 1938.

(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 10th day of May, 1938.

(L.S.)

W. A. B. ILIFF,
Assistant Secretary to the Ministry of Labour
for Northern Ireland.

REGULATIONS, DATED SEPTEMBER 16, 1938, 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.

1938. No. 119.

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 (No. 2) (Northern Ireland), 1938, and shall be deemed to have had effect as from the 3rd January, 1938.

(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 (hereinafter referred to as “ the principal Regulations ”).

(3) 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 “ and Regulation 4B ” shall be inserted after the words “ Regulation 4A ” in paragraph (1) of Regulation 3 and Regulation 4 of the principal Regulations, and the words “ 4 and 4B ” shall be inserted in paragraph (1) of Regulation 4A of the principal Regulations in substitution for the words “ and 4.”

3.—The following Regulation shall be inserted after Regulation 4A of the principal Regulations :—

4B—(1) Except as provided in this Regulation, Regulation 3 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 :

Provided that :—

- (i) in the case of an initial entrant to whom sub-paragraph (a) of this paragraph applies, but sub-paragraph (b) thereof does not apply, his total income and his unearned income for the year ending on the 5th April, 1938, if that year becomes applicable under the provisions of paragraph (1) of Regulation 2, shall be ascertained in the manner specified in Regulation 3 ;
- (ii) in the case of an initial entrant to whom sub-paragraph (b) of this paragraph applies, but sub-paragraph (a) thereof does not apply, his total income and his unearned income for any year other than the year ending on the 5th April, 1938, shall be ascertained in the manner specified in Regulation 3 ; and
- (iii) a person who is engaged in an employment to which section nineteen of the Finance Act, 1923, applies, shall for any year in which he is so engaged be treated as though for Income Tax purposes he were not ordinarily resident in Great Britain or Northern Ireland.

(2) Regulation 4 shall not apply to an initial entrant as defined in sub-paragraph (a) of paragraph (1) of this Regulation, or to an initial entrant as so defined but with the substitution of the year ending on the 5th April, 1935, or the 5th April, 1936, for the year ending on the 5th April, 1937.

4.—The words “ save as respects any year to which Regulation 3 does not apply and ” shall be inserted after the word “ shall ” in paragraph (1) of Regulation 6 of the principal Regulations.

Given under the Official Seal of the National Health Insurance Joint Committee this 16th day of September, 1938.

(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 16th day of September, 1938.

(L.S.)

H. CONACHER,
Secretary to the Ministry of Labour
for Northern Ireland.

Mercantile Marine.

SPECIAL ORDER, DATED MAY 16, 1938,* MADE BY THE NATIONAL HEALTH INSURANCE JOINT COMMITTEE AND THE MINISTRY OF LABOUR FOR NORTHERN IRELAND, ACTING JOINTLY AND IN CONJUNCTION WITH THE MINISTRY OF FINANCE FOR NORTHERN IRELAND, UNDER SECTION 19 OF THE WIDOWS', ORPHANS' AND OLD AGE CONTRIBUTORY PENSIONS ACT (NORTHERN IRELAND), 1936.

1938. No. 127.

The National Health Insurance Joint Committee and the Ministry of Labour for Northern Ireland, acting jointly, in exercise of the powers conferred by section 19 of the Widows', Orphans' and Old Age Contributory Pensions Act (Northern Ireland), 1936, and of all other powers enabling them in that behalf, in conjunction with the Ministry of Finance for Northern Ireland, and after consultation with the Board of Trade, hereby make the following Special Order :—

*This Order having been laid before both the Houses of the Parliament of Northern Ireland for the statutory period came into force on the twenty-seventh day of October, 1938.