

OLD AGE PENSIONS.**Residence in the Isle of Man.**

ORDER, DATED 30TH OCTOBER, 1944, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 4 (2) OF THE PENSIONS AND DETERMINATION OF NEEDS ACT (NORTHERN IRELAND), 1943.

1944. No. 86.

The Ministry of Finance in pursuance of the powers conferred by sub-section (2) of section 4 of the Pensions and Determination of Needs Act (Northern Ireland), 1943, and of all other powers enabling it in that behalf hereby makes the following Order :—

1. As from the first day of November, 1944, the provisions of the Old Age Pensions Act (Northern Ireland), 1936, specified in the first column of the Second Schedule to the Pensions and Determination of Needs Act (Northern Ireland), 1943, shall have effect subject to the Amendments set out in the Second Column of that Schedule.

2. This Order may be cited as the Non-Contributory Old Age Pensions (Residence in the Isle of Man) Order (Northern Ireland), 1944.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 30th day of October, 1944, in the presence of

(L.S.)

(Signed) *W. D. Scott*,
Secretary to the Ministry of Finance
for Northern Ireland.

PENSION.**Increase of Pensions : Calculation of Income.**

REGULATIONS, DATED 12TH AUGUST, 1944, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 3 (1) OF THE PENSIONS (INCREASE) ACT (NORTHERN IRELAND), 1944.

1944. No. 72.

The Ministry of Finance for Northern Ireland, in pursuance of its powers under sub-section (1) of Section 3 of the Pensions (Increase) Act (Northern Ireland), 1944, (a) (hereinafter referred to as "the Act") and of all other powers enabling it in that behalf, hereby makes the following Regulations :—

(a) 1944, c. 19.

1.—(1) These Regulations may be cited as the Increase of Pensions (Calculation of Income) Regulations (Northern Ireland), 1944.

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

2.—(1) The income of a pensioner shall for the purposes of Section 1 of the Act and the Second Schedule thereto include—

- (a) the pension in respect of which the increase is claimed ;
- (b) any other pension, grant, allowance or annuity (including Old Age, Contributory and Supplementary Pensions) received by the pensioner ;
- (c) (i) in the case of land or house property or other buildings owned by the pensioner and occupied by him in whole or in part, the net annual value (ascertained in accordance with the provisions of Regulation 3) of the land or house property or other buildings ; and
 - (ii) in the case of land or house property or other buildings owned by the pensioner and not occupied by him at all but let in whole or in part unfurnished to a tenant or tenants, the net annual value (ascertained as aforesaid) of the land or house property or other buildings or the rent per annum receivable by the pensioner in respect of all such lettings, whichever is the less (plus the excess rent (if any) to be included under sub-paragraph (f)) ;
- (d) interest or dividends on stocks, shares, mortgages or other securities or on moneys on deposit ;
- (e) profits or wages of any trade, business (including farming or husbandry), profession, office, employment or vocation, including overtime pay and bonus (if any) and the value of board, lodging, fuel, light or other benefits (if any) whether receivable in cash or in kind ;
- (f) the annual value of any net receipts by way of income from other sources (including profits of letting furnished houses or other premises and excess rents from letting unfurnished houses or other premises in respect of which the pensioner is chargeable under Sections 15 or 16 of the Finance Act, 1940(c)) :

Provided that the first fifty-two pounds a year of any income accruing to the pensioner otherwise than in respect of a pension specified in the First Schedule to the Act or in the First Schedule to the United Kingdom Pensions (Increase) Act, (d), shall be disregarded.

(2) For the purposes of sub-paragraph (c) of paragraph (1) of this Regulation land or house property or other buildings held by a

(b) 12 Geo 5. c. 4.

(c) 3 & 4 Geo. 6. c. 29.

(d) 7 & 8 Geo. 6. c. 21.

pensioner on lease shall be deemed to be owned by him if, and only if, the lease is a ground lease, that is to say, a lease at a rent (or, where the rent varies, at a maximum rent) which does not substantially exceed the rent which a tenant might reasonably have been expected, at the commencement of the term created by the lease, to pay for the land comprised in the lease, excluding any buildings, for a term equal to the term created by the lease.

(3) The income of a married pensioner shall for the purposes aforesaid be deemed to include the income (calculated in accordance with these Regulations) of the husband or wife of the pensioner but, save as aforesaid, the income of a pensioner shall not be deemed to include the income of any other person.

3. For the purpose of determining the income of a pensioner and of the wife or husband of a married pensioner :—

- (1) The net annual value of any land or house property or other buildings situate in Northern Ireland or Great Britain shall be taken to be the annual value as assessed for the purposes of Income Tax under Schedule A, less—
 - (a) any sum by which the assessment is reduced for the purposes of collection in respect of the cost of repairs ;
 - (b) any further sum on which Income Tax could be reclaimed by the pensioner, or the wife or husband of the pensioner, under the provisions of the Income Tax Acts on the ground that the cost to him or her, on the average of the five preceding years, of the maintenance, repairs, insurance and management of the property has exceeded the amount of the reduction under the preceding sub-paragraph (a) ;
 - (c) any sums allowable in respect of empty property, land tax, drainage rates, lost rents, tithe redemption annuity and other allowances of a like nature and any sums allowable in respect of landlord's rates and certain annuities and (in Scotland) owners rates.
- (2) The net annual value of any land or house property or other buildings situate elsewhere shall be calculated on a basis as near as practicable to that specified in paragraph (1) of this Regulation.

4. From the income of the pensioner and the pensioner's wife or husband, other than a service pension or a pension specified in the First Schedule to the Act or in the First Schedule to the United Kingdom Act, a deduction shall be allowed in respect of the amount of interest, ground rent or (in Scotland) feu duty or ground annual, or other annual charges payable out of, or secured on, his or her property or income :

Provided that no deduction shall be allowed in respect of

- (i) rates or taxes or any premium on a policy of insurance, except in so far as provided by Regulation 3, or

- (ii) any instalment of the repayment of the principal of a loan, or
- (iii) any charge which may also be allowed as a deduction in calculating the income under Regulation 3, or
- (iv) any bank interest which has already been allowed as a deduction in calculating profits.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 12th day of August, 1944, in the presence of

J. A. McKeown,
Assistant Secretary.

Increase of Pension : Regulations

REGULATIONS, DATED 12TH AUGUST, 1944, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 3 (5) OF THE PENSIONS (INCREASE) ACT (NORTHERN IRELAND), 1944.

1944. No. 73.

The Ministry of Finance for Northern Ireland, in pursuance of its powers under sub-section (5) of Section 3 of the Pensions (Increase) Act (Northern Ireland), 1944 (a) (hereinafter referred to as "the Act") and of all other powers enabling it in that behalf, hereby makes the following Regulations :—

1. These Regulations may be cited as the Increase of Pensions (General) Regulations (Northern Ireland), 1944.

2.—(1) In these Regulations :

- (a) the expression "dependant" has the meaning assigned to it in Section 1 (5) of the Act,
- (b) the expression "income", in relation to any person, means income of that person calculated in accordance with Regulations made by the Ministry of Finance under Section 3 (1) of the Act ; and
- (c) other expressions which are defined in the Act or in Regulations made by the Ministry of Finance under Section 3 (1) of the Act have the same meanings as in the Act or in those Regulations, as the case may be.

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

(a) 1944, c. 19.

(b) 12 Geo. 5. c. 4.