

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 7th day of July, 1947, in the presence of

(L.S.)

John I. Cook,
Assistant Secretary to the Ministry of Finance
for Northern Ireland.

SCHEDULE

Provisions of regulations modified

Provisions modified.

Modification.

*National Health Insurance and
Contributory Pensions
(Collection of Contributions)
Regulations (Northern Ireland),
1938*

Regulation 11.

The prohibition relating to the affixing of stamps to cards contained in paragraph (3) of regulation 11 shall not apply to the affixing of a stamp to a card in payment of contributions by virtue of these regulations.

*Contributory Pensions
(Voluntary Contributors)
Regulations (Northern Ireland),
1938*

Regulation 10 as amended.

Sub-paragraph (b) (ii) of paragraph (1) of regulation 10 (which relates to the transitional period of voluntary contributors) shall apply to any week in respect of which a contribution has been paid by virtue of these regulations.

PENSION

Increase of Pension

REGULATIONS, DATED 23RD MAY, 1947, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 3 (5) OF THE PENSIONS (INCREASE) ACT (NORTHERN IRELAND), 1944.

1947. No. 79

The Ministry of Finance, in pursuance of its powers under subsection (5) of section three of the Pensions (Increase) Act, (Northern Ireland), 1944 (which Act, as amended by the Pensions (Increase) Act (Northern Ireland), 1947, is 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 Citation. (General) Regulations (Northern Ireland), 1947.

2.—(1) In these Regulations :—

(a) the expression "dependant" has the meaning assigned to it in Section 1 (5) of the Act ;

Interpreta-
tion.

- (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 ;
- (c) the expression "the prescribed conditions" means the conditions prescribed in Section 1 of the Act and the second schedule thereto ;
- (d) 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 ;
- (e) references to a pensioner who is unmarried include references to a pensioner who in accordance with these Regulations is treated as unmarried for the purposes of the Act.

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

Applications. 3.—(1) The first application for the grant of an increase of pension under section one of the Act shall be made by the pensioner to the authority from whom payment of the pension is received not more than three months before, or as soon as may be after, the prescribed conditions are fulfilled in his case.

(2) An application for the continuation and reassessment of an increase in pension shall be made to the pension authority not more than three months or less than two months before the expiration of the current grant of increase.:

Provided that

- (a) the pension authority may deal with a later application if satisfied that the application has been delayed owing to circumstances beyond the pensioner's control ;
- (b) where the increase has been granted for a period beginning before 1st April, 1946, the application for continuation and reassessment shall be made as soon as practicable after the date of these Regulations.

(3) An application by a pensioner under the age of seventeen years shall be made on his behalf by the person who appears to the pension authority to have control over the pensioner.

Declarations. 4.—(1) Every such application as aforesaid shall be accompanied by a Declaration by the pensioner in the form of Declaration X set out in the First Schedule hereto or in a form substantially to the like effect.

Provided that in the case of a second or subsequent application where none of the events mentioned in Regulation 10 has occurred since the pensioner last made a Declaration, the pension authority may, at its discretion, accept a Declaration in the form of Declaration Y set out in the First Schedule hereto or in a form substantially to the like effect.

(2) Every application by a pensioner who is unmarried but claims to have a dependant shall also be accompanied by a Declaration by the person claimed as the dependant in the form of Declaration Z set out in the First Schedule hereto or in a form substantially to the like effect.

5.—(1) Where a pensioner who has fulfilled the prescribed conditions for any period after the 31st day of December, 1943, dies (whether before or after the date of these Regulations) and at the time of his death a grant or renewal of the increase of pension for which he was eligible under the Act had not been made to him or an adjustment of increase already granted or renewed was outstanding the pension authority shall, for the purposes of the grant or renewal of an increase or an adjustment thereof up to the time of his death, accept, in place of the application declaration and evidence which was, or might have been, required from the deceased pensioner under these Regulations, an application or declaration made or evidence produced on the deceased pensioner's behalf by his personal representative or by any person from whom the pension authority may obtain a discharge for payment of the increase.

Applications and Declarations on behalf of deceased pensioners and dependants.

(2) Where any person who is, or is claimed to be a dependant of a pensioner dies (whether before or after the date of these Regulations) without having made the declaration or produced the evidence required of him under these Regulations, the pension authority shall, for the purposes of the grant of an increase to the pensioner or an adjustment thereof, accept, in place of such declaration or evidence, a declaration made or evidence produced by that person's personal representative or by any other person who appears to the authority a proper person to represent the deceased.

6.—(1) The statements in any Declaration as to the amounts of income shall be made with reference to the income of the basic period.

Time by reference to which statements in Declarations are to be made.

(2) The basic period shall be—

(a) in the case of the first application by a pensioner and of any person claimed to be a dependant of his, the period of twelve months ending on the day before the date from which he is entitled to an increase of pension under the Act; and

(b) in the case of the second and any subsequent application, the period of twelve months preceding the date of the application.

(3) Other statements in any such Declaration shall be made by reference to the circumstances existing at the date of the Declaration in question except in the case of a Declaration made on behalf of a deceased pensioner or dependant where such other statements shall be made by reference to the circumstances existing at the date of death.

(4) A pensioner shall submit to the pension authority with the Declaration required to be made by him as aforesaid particulars of any events of the kinds mentioned in Regulation 10 which occurred between the end of the basic period and the date of his Declaration.

7.—(1) Where a pensioner and his wife, or her husband, are living apart, then if

- (a) the pensioner gives notice in writing to the pension authority electing that they shall be treated as unmarried persons for the purposes of the Act and
- (b) it appears to the pensions authority
 - (i) that the separation has continued for not less than twelve months and is likely to be permanent and
 - (ii) that the pensioner's wife or husband either is not in receipt of a pension which may be increased under the Act or, if in receipt of such a pension, is willing as regards the increase of her or his pension to be treated in accordance with this Regulation as unmarried for the purposes of the Act they shall, subject to the provisions of these Regulations, be treated as unmarried persons for the purposes of the Act as from the beginning of the period falling after the expiration of the twelve months mentioned in (i) of this sub-paragraph for which an increase is or has been payable under the Act or the date (not being after the date on which the notice of election is given) specified in the pensioner's notice of election whichever is the later.

(2) A pensioner may give notice of election under this paragraph notwithstanding that he has been granted an increase of pension under the Act as a married person.

(3) A pensioner who gives notice of election under paragraph (1) of this Regulation (otherwise than on the occasion of an application for a grant or renewal of an increase) shall

- (a) inform the pension authority whether, to the best of his knowledge and belief, his wife or her husband is in receipt of a pension which may be increased under the Act and, if so, give the name of the pension authority by whom the wife's or husband's pension is payable ;
- (b) furnish to the pension authority such evidence as the pension authority may require as to the matters mentioned in sub-paragraph (b) of paragraph (1) of this Regulation.

(4) Any notice or information furnished under paragraph (3) of this Regulation shall, if the pension authority so require, be in the form of a Declaration.

8.—(1) Every Declaration made under these Regulations shall be subscribed before and attested by one of the persons described in the Second Schedule hereto, not being the husband or wife of the person making the Declaration.

Circumstances in which married Pensioners are to be treated as unmarried for the purposes of the Act.

Subscription and Attestation of Declarations and Declarations by children.

(2) Every Declaration which is hereby required to be made by a child under the age of 17 years shall be made on his behalf by the person who appears to the pension authority to have control over the child.

9.—(1) The amount of any increase of pension shall be determined by reference to the income during the basic period but the pension authority shall take into consideration, as from the appropriate date, any reduction of income or any increase of income during or subsequent to the basic period. Determination period and adjustment of increase.

(2) The first grant of an increase shall remain in force until the 30th June, 1947, or the 31st March next but one following the date from which the increase was payable, whichever date is the later and any subsequent grant of an increase may remain in force—

- (a) until the 31st March, 1949, in a case where an increase has been granted for a period commencing before the 1st April, 1946; or
- (b) for twenty-four months in a case where an increase has been granted for a period commencing after the 31st March, 1946.

Provided that, where an increase has been granted for a period commencing before the 1st April, 1946, the pension authority shall have discretion to extend the grant for such period beyond the 30th June, 1947, as may be necessary to enable the pensioner to make an application for the continuance of the increase.

And Provided also that, as from the appropriate date, the increase shall cease or shall be subject to such adjustments, if any, as the case may require if in the meantime—

- (i) the pensioner dies, or
- (ii) there occurs any such event as is mentioned in the next succeeding Regulation, or
- (iii) in the case of an increase of a pension on the basis that the pensioner and his wife or her husband are treated as unmarried persons for the purposes of the Act, it appears to the pension authority that any of the conditions mentioned in (i) and (ii) of sub-paragraph (b) of paragraph (1) of Regulation 7 have ceased to be fulfilled or have never been fulfilled or
- (iv) the pensioner ceases for any other reason to fulfil the prescribed conditions.

(3) Where an increase of pension is to cease or to be adjusted by reason of the occurrence of any event or, as mentioned in paragraph (2) (iv) hereof by reason that it appears to the pension authority that certain conditions have ceased to be fulfilled, the appropriate date shall be the date on which the event occurred, or, as the case may be, the date which appears to the pension authority to be the date on which the conditions ceased to have been fulfilled provided that the appropriate date shall be the date on which the pension authority first knew that the event had occurred or, as the case may be, that the conditions had ceased to be fulfilled if

- (a) the pensioner has not been responsible for any unreasonable delay in notifying the pension authority that the event had occurred, or as the case may be, the conditions had ceased to be fulfilled, and
- (b) that date is more favourable to the pensioner.

(4) Where an increase of pension is to cease or to be adjusted by reason that certain conditions have never been fulfilled, the appropriate date shall be the beginning of the period in respect of which that increase was granted.

Requirement to furnish information as to change of circumstances.

10. Any pensioner to whom an increase of pension has been granted shall notify the pension authority immediately on the occurrence of any of the following events, quoting the number, if any, of his pension form :—

- (a) any increase in the income of the pensioner or the pensioner's wife or husband from any source (other than casual earnings) by which
 - (i) if the pensioner is married the total income of both husband and wife is increased to a rate above £450 a year, or
 - (ii) if the pensioner is unmarried and has no dependant, his total income is increased to a rate above £350 a year, or
 - (iii) if the pensioner is unmarried and has a dependant, his total income is increased to a rate above £450 a year ;

the total income in any of such cases to be reckoned as including any increase of pension granted under the Act and otherwise in accordance with the Increase of Pensions (Calculation of Income) Regulations (Northern Ireland), 1944 as in force from time to time ;

- (b) any decrease in the income of the pensioner or of the pensioner's wife or husband ;
- (c) the marriage, divorce or re-marriage of the pensioner, or the death of his wife (or her husband) ;
- (d) if the pensioner and his wife or her husband have been treated as unmarried persons for the purposes of the Act, their resumption of cohabitation, or the receipt by the wife or husband of a pension which may be increased under the Act ;
- (e) if the pensioner is unmarried—
 - (i) the death of any dependant,
 - (ii) the attainment of the age of sixteen years by any dependant, not being related to the pensioner,
 - (iii) a dependant's ceasing to hold the qualifications necessary to remain a dependant of the pensioner,

- (iv) any increase in the income of any dependant of his from any source (excluding income received from him or, in case of a dependant who is under the age of sixteen years or, if over that age, is receiving full-time instruction in any educational establishment or undergoing training for any trade, profession or vocation, from a scholarship or other educational endowment) by which the total income of the dependant (excluding as aforesaid) exceeds £52 a year.

11. The pensioner and any person who is, or is claimed to be a dependant of his shall, if required by the pension authority, produce :— Requirement to furnish evidence.

- (a) any medical evidence or any birth, death or marriage certificate or any other evidence relative to the fulfilment of the prescribed conditions which the authority may consider necessary,
- (b) a certificate of an inspector of taxes as to the assessment for the purposes of income tax under Schedule A or Schedule D of any property owned by him or under Schedule B of any land occupied by him,
- (c) a certificate of an inspector of taxes in support of any claim to a deduction from the assessment for income tax purposes under Schedule A of any property owned by him,
- (d) documentary evidence in support of any claim for deduction from the income of the pensioner or his wife or her husband in respect of interest, ground-rent, fee-farm rent or (in Scotland) feu duty or ground annual or other annual charges,
- (e) any other documentary evidence relating to the income of the pensioner or his wife or her husband or any person who is, or is claimed to be, a dependant of the pensioner which the Authority may consider necessary.

12. Where the pension authority is satisfied by an Order of Court or by the certificate of a duly qualified medical practitioner that a pensioner or person claimed to be a dependant is of unsound mind, or, not being under the age of seventeen years, is otherwise incapable of making a Declaration in the prescribed form, it may accept a Declaration made on his behalf by any other person who appears to the Authority a proper person to represent him. Pensioner or dependant of unsound mind.

13. Any question which may arise in connection with the fulfilment by a pensioner who is in receipt of a pension specified in Part I of the First Schedule to the Act of the prescribed conditions, or any of them, shall be determined by the pension authority, whose decision shall be final. Authority for final determination of certain questions.

14. Where part of a pension has been surrendered by a pensioner for the purpose of enabling the pension authority to grant a pension to the wife or husband of the pensioner under any arrangement whereby a pension is payable to the wife or husband of the pensioner during the Provisions as to allocation of pensions.

pensioner's lifetime, then, for the purpose of determining the percentage by reference to which the authorized increase of each of those pensions is to be calculated under the Second Schedule to the Act and the percentage by reference to which the increase of each of those pensions is to be calculated under section two of the Act, each of the pensions shall be deemed to be of an amount equal to the aggregate of the two pensions.

Provisions
as to per-
formance of
functions on
behalf of
certain
Pension
Authorities.

15.—(1) Where in relation to any such pension as is specified in paragraph 1 of Part II of the First Schedule to the Act the pension authority is not the last employing authority the functions of the pension authority as to determining whether the pensioner fulfils, or has fulfilled the prescribed conditions and, if so, the amount of the increase of the pension under the Act, shall be performed on behalf of the pension authority and the last employing authority unless the pension authority and the last employing authority agree that the said functions shall be performed by the pension authority.

(2) In relation to any pension granted in respect of service in a Fire Brigade which is payable for the time being by the Ministry of Home Affairs on behalf of the pension authority, all the functions of the pension authority shall be performed on behalf of that Authority by the said Ministry, and accordingly, in relation to such a pension, references to the pension authority shall be construed as references to the Ministry of Home Affairs.

Revocation.

16. The Increase of Pensions (General) Regulations (Northern Ireland), 1944 the Increase of Pensions (General) (Amendment) Regulations (Northern Ireland), 1946 and the Increase of Pensions (General) (Amendment) No. 2 Regulations (Northern Ireland), 1946 are hereby revoked.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 23rd day of May, 1947, in the presence of

(L.S.)

J. A. M'Keown,

Second Secretary.

THE FIRST SCHEDULE

DECLARATION X

Declaration by a Pensioner claiming an increase of pension under the Pensions (Increase) Acts (Northern Ireland), 1944 and 1947.

Any person who, for the purpose of obtaining, either for himself or herself or for any other person, any sum payable by virtue of the Act, knowingly makes any false statement or false representation is liable on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding fifty pounds or to both such imprisonment and such fine.

DETAILED STATEMENT OF INCOME FOR THE TWELVE MONTHS

ENDED..... 19..... (See Instruction 1).

(The Instructions at the end should be carefully read and complied with.)

NOTE— The income to be shown is the gross income, both that of the pensioner and that of the pensioner's wife or husband. Any deduction which has to be made from the gross income in respect of the first £52 of such income will be made by the Pension Authority. IT IS NOT SUFFICIENT TO LEAVE ANY SPACE BLANK. THE WORD "NONE" SHOULD BE WRITTEN AGAINST EACH HEADING UNDER WHICH THE CLAIMANT HAS NO INCOME. In order to avoid delay in the award of increase, the declaration should be carefully completed in every respect.

Gross figures before
deduction of Income Tax
to be given
Pensioner Pensioner's
wife or
husband
£ s. d. £ s. d.

- (a) Present yearly amount of increasable pension, (including any increase given under former Acts but excluding any increase under the Acts of 1944 and 1947)
- (b) Yearly amount of any non-contributory old-age pension (See Instruction 2)
- (c) Yearly amount of other pensions (including Service, Disability, Old Age, Contributory and Supplementary Pensions, if any), grants allowances including family allowances or annuities. (See Instruction 2)
- (d) Net annual value of house property or land. (See Instruction 3)
- (e) Interest or dividends on Stocks, Shares, Mortgages or other Securities or Bank Deposits, including Post Office Savings Bank. (See Instruction 4)
- (f) Profits from trade, business (including farming) or profession. (See Instruction 5)
- (g) Wages of employment or vocation. Overtime pay, bonus, and the value of free board, rooms, quarters, lodgings, fuel, uniform, or other benefits should be included. (See Instruction 6)
- (h) (1) Profits from sub-letting. (See Instruction 7)
(2) Profits from payments in respect of board and lodging. (See Instruction 7)
- (i) Yearly value of assistance, whether in money or in kind (including free maintenance), received from other sources
- (j) Income from any other sources. (See Instruction 6)

TOTALS

£ s. d.

TOTAL INCOME OF PENSIONER AND WIFE (OR HUSBAND)

CHARGES ON INCOME OF PENSIONER AND OF WIFE (OR HUSBAND) for which deductions are claimable. (See Instruction 8)

Gross figures before deduction of Income Tax £ s. d.

Ground Rent (or in Scotland Feu duty or ground annual)

Interest on mortgages, loan debts, bank overdrafts, etc.

Other annual charge, if any

NOTE— No deduction will be allowed on account of Insurance Premiums, or Rates and Taxes.

TOTAL CHARGES

TOTAL INCOME OF PENSIONER AND WIFE (OR HUSBAND) less CHARGES for the period of twelve months ended.....

PARTICULARS OF ANY CHANGES IN INCOME DURING THE END OF THE PERIOD OF TWELVE MONTHS TO WHICH THE ABOVE STATEMENT RELATES. (Not to be left blank. If there has been no change the word "NONE" should be inserted).

.....
.....

I DECLARE (i) that I am :—

- (a) married ;
- (b) married, but I and my wife have been separated for more than twelve months and elect to be treated as unmarried ; (See Instruction 9)
- (c) unmarried (or a widower or widow) ;
- (d) unmarried (or a widower or widow) but with someone dependent on me ; (See Instruction 10).
- (ii) that the total income of myself and of my wife or husband from all sources is as stated above ; and that I am.....years of age, and I make this declaration believing it to be true.

Strike out the three statements not applicable.

Signature of claimant (See Instruction 11)

Pension or Establishment No. (if any)

Retiring Rank

Present address.....

Date of birth.....

Present Occupation (if any)

Name and address of present Employer (if any)

Relationship of dependant if claimant falls within category (d) above

Declared and subscribed before me this.....day of.....19.....

.....Signature of Attestor.

.....Address,

.....Qualification.

INSTRUCTIONS.

(Information specified in these instructions may be given, if necessary, on a separate sheet)

1. If this is your first application for an increase of pension, the period to be covered by your statement of income is the twelve months ending on the day before that on which you became entitled to pensions increase. For second and subsequent applications the period is the period of twelve months immediately preceding the date of the declaration.
2. State the name and address of the Authority or body from whom the pension is received in each case, and the reference number if known.
3. State nature and precise situation of such property, with name of occupiers. Include property held under a ground lease. For property in Great Britain or Northern Ireland the net annual value is to be in accordance with the Income Tax assessment under Schedule A, particulars of which may be obtained from the Local Inspector of Taxes.
4. State full particulars of income received from investments. (Name of security, amount held, and rate of interest).
5. State nature and particulars of business and where carried on. The amount shown should be that accepted by H.M. Inspector of Taxes for Income Tax purposes.
6. State full particulars.

7. State gross amount received and particulars of deductions made in assessing profit.
8. State full particulars of charges, rate of interest, on what property charged, and to whom payable, etc.
9. State—
 - (i) date from which you have been separated from your wife (or husband)
 - (ii) whether the separation is likely to be permanent
 - (iii) whether your wife (or husband) is in receipt of a pension which may be increased under the Act, and if so give as full details of the pension as you can with the name of the pension authority
 - (iv) full name of wife (or husband)
 - (v) the residence of your wife (or husband), if known
 - (vi) the date from which you elect to be treated as unmarried (if more than twelve months after the date from which the separation has continued).
10. If you claim to be in category (d) your dependant must complete "Declaration Z" copies of which are obtainable from the Authority from whom you draw your pension.
11. A pensioner unable to write must have his mark duly witnessed by the attessor.

DECLARATION Y.

Declaration by a Pensioner claiming a further grant of pension increase under the Pensions (Increase) Acts (Northern Ireland), 1944 and 1947, when there has been no change of circumstances since the previous Declaration.

Any person who, for the purpose of obtaining, either for himself or herself or for any other person, any sum payable by virtue of the Act, knowingly makes any false statement or false representation is liable on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding fifty pounds or to both such imprisonment and such fine.

The instructions at the end should be carefully read and complied with.

I hereby declare that since I made my last Declaration on or about.....
(here insert approximate date of last Declaration) :—

(a) As a Married Pensioner

- (i) There has been no increase in the income of myself or of my wife (or husband) from any source (other than casual earnings) by which the combined income of myself and of my wife (or husband) is increased to a rate above £450 a year. (See Instruction 1). Strike out the two paragraphs of (a), (b) and (c) which do not apply.
- (ii) My wife (or husband) has not died, nor have I been divorced.
- (iii) That my wife (or husband) and myself being separated, and having elected to be treated as unmarried persons for the purposes of the Act have NOT resumed cohabitation, and that my wife (or husband) has not received a pension which may be increased under the Act.

(b) As an Unmarried Pensioner with NO dependant

- (i) There has been no increase in my income from any source (other than casual earnings) by which my total income is increased to a rate above £350 a year (see Instruction 1).
- (ii) I have not been married.
I have been married but my wife (husband) died on

(Date)

(c) As an Unmarried Pensioner with a Dependant

- (i) There has been no increase in my income from any source (other than casual earnings) by which my total income is increased to a rate above £450 a year (see Instruction 1).
- (ii) I have not been married
I have been married but my wife (husband) died on (Date)
- (iii) My Dependant has not died or reached the age of 16 years or ceased to hold any qualification necessary to remain a dependant (see Instruction 2).
- (iv) There has been no increase in the dependants income from any source which causes the income to exceed £52 a year (see Instruction 3).

Signature of claimant (see Instruction 4)

Pension or Establishment No. (if any)

Retiring Rank of Officer

Present address.....

Date of birth.....

Present Occupation (if any)

Name and address of present Employer (if any)

Declared and subscribed before me this.....day of.....19.....

.....Signature of Attestor.

.....Address.

.....Qualification.

INSTRUCTIONS.

1. In reckoning income you may exclude the first £52 per annum of income other than any pension which is already or may be increased under the pensions (Increase) Acts (Northern Ireland), 1944 and 1947, or a service or other pension which is similarly eligible for an increase. Income is to be reckoned in accordance with the Increase of Pensions (Calculation of Income) Regulations (Northern Ireland), 1944, and should include any pensions increase you are receiving already. If you are in any doubt whether your income has risen above £350 or £450 as the case may be, you should consult your pension authority or fill in Declaration X instead of the present Declaration. If there has been any decrease in your income which may entitle you to a higher pension increase, you should fill in Declaration X.

2. One qualification necessary for a dependant over the age of 16 years who is not related to the pensioner, is receipt of full-time instruction at an educational establishment or training for a trade, profession or vocation.

3. Exclude income received from the pensioner or from a scholarship or other educational endowment.

4. A pensioner unable to write must have his mark duly witnessed by the attestor.

DECLARATION Z.

Declaration to be made by the Dependant of a Pensioner claiming an increase of pension under the Pensions (Increase) Acts (Northern Ireland), 1944 and 1947.

Any person who, for the purpose of obtaining, either for himself or herself or for any other person, any sum payable by virtue of the Act, knowingly makes any false

statement or false representation is liable on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding fifty pounds or to both such imprisonment and such fine.

The instructions at the end should be carefully read and complied with.

I hereby declare that during the year ended.....
 my total income from all sources, excluding all income received from.....
 (here insert the name of the pensioner on whom you are dependant) or from a
 scholarship or other educational endowment did not exceed £52. (See Instruction
 (1)).

To the best of my information, knowledge and belief, the above statement is true.

Signature of Dependand
 (Where the dependant is a child under the age of 17, the
 Declaration should be signed by the person who appears
 to the pension authority to have control over the child).

Address of Dependand

Date of Birth of Dependand.....

Relationship, if any, to Pensioner
 If over 16 years of age and not related to the pensioner state
 the name of the educational establishment at which you are
 receiving full-time instruction, or give details of the
 training you are undergoing for some trade, profession or
 vocation

Declared and subscribed before me this.....day of.....19.....

.....Signature of Attestor

.....Address.

.....Qualification.

INSTRUCTIONS.

- (1) Income is to be computed in accordance with the provisions of the Increase of Pensions (Calculation of Income) Regulations (Northern Ireland), 1944, and must include :—
 - (i) interest or dividends on stocks, shares, mortgages or other securities or bank deposits; including Post Office Savings Bank ;
 - (ii) wages of employment or vocation, including overtime, bonus and value of board, rooms, quarters, lodgings, fuel, uniform and other benefits ;
 - (iii) value of assistance, whether in money or in kind (including free maintenance) received from any source (other than the pensioner) ;
 - (iv) any pensions, including Service, Disability, Old Age, Contributory and Supplementary Pensions, etc.
- (2) If the Dependand (or in the case of a child under the age of 17 the person having control over him) is unable to write, he must have his mark duly witnessed by the attestor.

The income is to relate to the same twelve month period as that covered in the pensioner's own declaration (Declaration X), i.e., the twelve month period immediately preceding the date of that declaration.

THE SECOND SCHEDULE

Persons before whom the declarations may be subscribed :—

(a) In any part of the world :—

- (1) Officers on the active or half-pay or pension lists of any of His Majesty's Naval, Military or Air Forces.
- (2) Persons receiving salaries of not less than £300 a year as Officers of the Household of His Majesty, or Princes of the Royal Blood, or of Governors or Acting Governors of any part of His Majesty's Dominions.
- (3) Persons in receipt of a salary or allowance of not less than £300 a year from His Majesty's Civil List.
- (4) Persons who are on active or pension list of the Permanent Civil Service of the Crown or of the Permanent Civil Service of Northern Ireland who are or were at the date of retirement in receipt of a salary of not less than £300 a year and on a scale rising to not less than £400 a year.
- (5) Managers of branches of British Banks.
- (6) Where none of the above are available, any person specifically authorised by the Ministry of Finance.

(b) In the British Empire (including Eire) :—

- (7) Magistrates and Justices of the Peace.
- (8) King's Counsel, Barristers-at-Law, Advocates, Solicitors, Commissioners for Oaths.
- (9) Ministers of Religion. (The denomination and the address of the place of worship to be given on the form of attestation).
- (10) Physicians, Surgeons or Dentists registered as such under the law of the country.
- (11) Chartered, Incorporated or Certified Accountants.
- (12) Managers, Secretaries, Chief Cashiers and Accountants of banks registered under the law of the country and other officials of such banks who are authorised by their banks to sign documents on their behalf, and officials of such banks for the time being in charge of branch banks. (The qualification of the official and the name of the bank or branch bank to be given on the form of attestation).
- (13) Head Postmasters, Postmasters, Postmistresses and other officers, actually in charge of any Head, Branch or Sub-Post Office, and at Head Post Offices the officer next in command to the Head Postmaster and the Supervising officer in charge of the Public Counter. (The name of the Post Office to be given on the form of attestation).
- (14) The following officers of Savings Banks registered under Act of Parliament, viz. : Actuaries, Managers, Directors, Secretaries, Chief Cashiers, Accountants and officials for the time being in charge of branch banks. (The qualification of the official and the name of the bank or branch bank to be given on the form of attestation).
- (15) Police Officers not below the rank of Sergeant (rank and force to be given on the form of attestation, and in the case of a sergeant, his number).

(c) In the United Kingdom :—

- (16) Officers appointed to examine vouchers for non-effective payments in the offices of the Commissioners of Customs and Excise, and Inland Revenue, Postmaster-General, Paymaster-General, the King's and Lord Treasurer's Remembrancer.
- (17) Head Teachers and pensioned Head Teachers of Schools recognised by the Ministry of Education, the Scottish Education Department or the Ministry of Education for Northern Ireland. (The name of the school to be given on the form of attestation).
- (18) Secretaries of Friendly Societies registered under the Friendly Societies Acts.
- (19) The employer for the time being of any person entitled to a grant in respect of service in His Majesty's Naval, Military or Air Forces, in respect of such person.
- (20) Notaries Public.
- (21) Chief Regional Officers, Deputy-Regional Officers, and officers in charge of whole-time offices of the Ministry of Pensions.
- (22) Members of War Pensions Committees and of Advisory Committees appointed by the Minister of Pensions.
- (23) Duly accredited voluntary workers appointed under the War Pensions Acts.
- (24) The Clerk of any Local Authority and any principal officer of the Local Authority designated by the Authority for the purpose.

(d) In foreign countries :—

- (25) British Diplomatic or Consular Officers empowered by law to administer oaths.
- (26) Notaries Public and other persons competent by the law of the country to administer such declarations. (The law must be quoted sufficiently for verification).
- (27) Ministers of Religion duly licensed by Ecclesiastical Authority in the United Kingdom to officiate as chaplains in the place where they attest.

REGULATIONS, DATED 19TH AUGUST, 1947, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 4 OF THE PENSIONS (INCREASE) ACT, 1920, RELATING TO PENSIONERS WHOSE PENSIONS MAY BE INCREASED UNDER OR BY VIRTUE OF THAT ACT AS AMENDED BY SUBSEQUENT ENACTMENTS.

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The Ministry of Finance in pursuance of its powers under Section 4 of the Pensions (Increase) Act, 1920, and of all other powers enabling it in that behalf, hereby makes the following Regulations :—

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