

- (iii) the reduction in respect of any period of non-participating employment at the end of which a payment in lieu of contributions is or was required to be made under the Act of 1959, shall be calculated as if the remuneration had been seven hundred and eighty pounds per annum during any part of the period prior to 6th January, 1964, and nine hundred and thirty-six pounds per annum during any part of the period after 5th January, 1964.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 13th day of December, 1963.

(L.S.)

H. Black,
Assistant Secretary.

EXPLANATORY NOTE

(This note is not part of the Regulations but is intended to indicate their general purport.)

These Regulations amend the National Insurance (Modification of the Superannuation Acts) Regulations (Northern Ireland) 1961 to take account of the higher amounts of equivalent pension benefits in respect of service after 5th January, 1964, required to be assured in contracted-out schemes. Secondly they provide for the reduction of transfer values payable in respect of persons transferring out of the civil service to take account of the potential graduated pension benefit earned during their civil service.

1963. No. 242

[C]

CAPITAL GRANTS TO INDUSTRY

REGULATIONS, DATED 29TH NOVEMBER, 1963, MADE BY THE MINISTER OF COMMERCE UNDER SECTION 9 OF THE CAPITAL GRANTS TO INDUSTRY ACT (NORTHERN IRELAND) 1954.

The Minister of Commerce in exercise of the powers conferred on him by section nine of the Capital Grants to Industry Act (Northern Ireland) 1954, and of all other powers enabling him in that behalf hereby makes the following Regulations:

Citation and Interpretation

1.—(1) These Regulations may be cited as the Capital Grants to Industry Amendment Regulations (Northern Ireland), 1963, and shall be construed as one with the Capital Grants to Industry Regulations (Northern Ireland) 1957, (hereinafter referred to as “the Principal Regulations”)(a) and the Capital Grants to Industry Amendment Regulations (Northern Ireland) 1961(b).

(a) S.R. & O. (N.I.) 1957, No. 199.

(b) S.R. & O. (N.I.) 1961, No. 255.

(2) In these Regulations "the Act" means the Capital Grants to Industry Act (Northern Ireland) 1954(a), as amended by the Capital Grants to Industry (Amendment) Act (Northern Ireland) 1956(b), the Capital Grants to Industry (Amendment) Act (Northern Ireland) 1959(c), the Capital Grants to Industry (Amendment) Act (Northern Ireland) 1960(d), and the Capital Grants to Industry (Amendment) Act (Northern Ireland) 1962(e).

Revised Claim Form and Certificates

2. The following paragraph shall be inserted after Regulation 2(2) of the Principal Regulations:—

"(2A) Where a claim for grant submitted to the Ministry relates to expenditure incurred on or after 1st January, 1964, for the references in the preceding paragraph to the Second, Third and Fourth Schedules there shall be substituted references to the Second, Third and Fourth Schedules to the Capital Grants to Industry Amendment Regulations (Northern Ireland) 1963, and the forms set out in the last-named three Schedules shall be the prescribed forms of claim and certificates respectively for the purpose of a claim for payment of grant relative to expenditure incurred on or after the said 1st January, 1964."

Grant payable only on expenditure qualifying for investment allowance

3. Subject to Regulation 4, the following Regulation shall be substituted for Regulation 5 of the Principal Regulations:—

"5.—(1) Expenditure incurred by an undertaking on or after 1st January, 1964, in any relevant year may not be treated as approved capital expenditure under the Act for the purpose of the payment of grant, except in so far as it entitles the undertaking to claim an investment allowance under sub-section (2) or sub-section (3) or sub-section (4) or sub-section (6) of section 16 of the Finance Act 1954(f).

(2) For the purposes of this Regulation, the amount of the expenditure which qualifies for any allowance shall not be deemed to be reduced on account of any grant payable under the Act or on account of the withdrawal or withholding of an investment allowance under the provisions of paragraph 1 of Part I of the Second Schedule to the Finance Act 1954."

Commitments entered into before 1st January, 1964

4. Where the Ministry is satisfied that contractual commitments of an undertaking relating to approved capital expenditure to be incurred on or after 1st January, 1964, were entered into before that date, the Ministry may, at its discretion, pay grant on expenditure arising therefrom under the provisions of Regulation 5 of the Principal Regulations as if that Regulation had not been amended by these Regulations. In such circumstances the claim for grant shall be submitted to the Ministry otherwise than on the prescribed claim form and shall be accompanied by such documentary evidence as the Ministry may require.

Conditions relating to hire-purchase and other like agreements

5. Grants under the Act shall be subject to the following conditions, where applicable, in addition to the conditions contained in Section 3 of the Act and in the Principal Regulations:—

- (a) 1954. c. 15.
- (b) 1956. c. 18.
- (c) 1959. c. 6.

- (d) 1960. c. 10.
- (e) 1962. c. 6.
- (f) 2 & 3 Eliz. 2. c. 44.

(1) Where grant is paid under the Act to an undertaking on expenditure in respect of any industrial plant or machinery or industrial building or structure which is:—

- (a) the subject of a hire-purchase agreement or any like agreement whereby the ownership thereof is vested in a person other than the undertaking; or
- (b) the subject of an agreement whereby in certain circumstances a person other than the undertaking may take possession thereof;

and such plant or machinery, or building or structure, is removed from the premises of the undertaking under the terms of such agreement by or at the instance of such other person, it shall be the duty of the undertaking to whom the grant is paid to notify the Ministry forthwith of such removal and to repay to the Ministry the full amount of grant or such lesser proportion thereof as the Ministry may determine.

(2) Where the ownership of any industrial plant or machinery or industrial building or structure in respect of which grant has been paid under the Act is transferred under an agreement whereby such plant or machinery, or building or structure, continues in use by and at the premises of the undertaking to whom the grant was paid, it shall be the duty of the undertaking to whom such grant was paid to notify the Ministry forthwith of such transfer of ownership and to repay to the Ministry the full amount of the grant or such lesser proportion thereof as the Ministry may determine.

6. It shall be a condition of every grant to which any of the provisions of Regulation 5 apply that any undertaking which has entered into a bond or executed such other instrument as is required under Section 5 of the Capital Grants to Industry (Amendment) Act (Northern Ireland) 1956 shall comply in all respects with the provisions of the said Regulation 5 as if the said undertaking were the undertaking to whom the grant had been paid.

Saving for Discretionary Powers

7. The prescription by the Principal Regulations and these Regulations of conditions attaching to the payment of grant shall not prejudice or affect the discretionary powers conferred on the Ministry by section 1(5) of the Act.

Commencement

8. These Regulations shall come into force on the 1st day of January, 1964, and shall apply only to capital expenditure incurred on or after that date.

Signed by the Minister of Commerce
for Northern Ireland on the
29th day of November, 1963.

Brian Faulkner.

SECOND SCHEDULE

Form C.G.2

CAPITAL GRANTS TO INDUSTRY ACTS (NORTHERN IRELAND)
1954 TO 1962

Form for Claim for Payment of Grant

This completed form must be submitted to the Ministry of Commerce *not later than one year after the end of the period to which this claim for payment relates*, unless the Ministry has given consent under Regulation 2(3) of the Capital Grants to Industry Regulations (Northern Ireland) 1957, to an extension of the period for making claims.

PART I

1. Name of Undertaking
2. (a) Address of Head or Registered Office
-
- (b) Addresses of premises in Northern Ireland covered by this claim:
.....
.....
.....
.....
.....

PART II

3. Accounting period:
4. CAPITAL EXPENDITURE INCURRED IN PERIOD AT
3 ABOVE
 - (a) in the provision of industrial plant and machinery (unused and not secondhand, and excluding vehicles) £
 - (b) in the construction, structural alteration, extension or improvement of industrial buildings £
 - (c) in the provision of mechanically propelled vehicles (unused and not secondhand) used as ancillary to any industrial process £
 - (See Footnote *)
5. CAPITAL SUMS RECEIVABLE IN PERIOD AT 3 ABOVE
 - (a) in respect of the sale or disposal of *any* industrial plant and machinery whatsoever which has been the property of the undertaking in Northern Ireland (including industrial plant and machinery for which no grant has been paid but excluding vehicles) and in respect of insurance moneys or other sums paid by way of indemnity or compensation for the destruction of, or damage to, or compulsory acquisition of, any such plant and machinery £
 - (b) in respect of the sale or disposal of *any* industrial buildings or structures whatsoever which have been the property of the undertaking in Northern Ireland (including

buildings or structures for which no grant has been paid), and in respect of insurance moneys or other sums paid by way of indemnity or compensation for the destruction of, or damage to, or compulsory acquisition of, any such building or structure

£

- (c) in respect of the sale or disposal of any mechanically propelled vehicles whatsoever used as ancillary to any industrial process which have been the property of the undertaking in Northern Ireland (including such vehicles for which no grant has been paid) and in respect of insurance moneys or other sums paid by way of indemnity or compensation for the destruction of, or damage to, or compulsory acquisition of, any such vehicles

£

(See Footnote *)

PART III

Declaration

6. I hereby apply on behalf of the undertaking named in Part I of this form for payment of grants under the above Acts in respect of the capital expenditure shown in paragraph 4 of Part II of the form.

7. I hereby declare that the capital expenditure was incurred by the undertaking in the period for the purposes of the trade of ; that the plant, machinery and buildings to which the expenditure relates are now in the premises of this undertaking at ; and that the buildings are not being used otherwise than as industrial buildings.

8. I hereby declare that the amounts of capital sums receivable stated at paragraph 5 of Part II of the form are the total amounts receivable in respect of the items mentioned in that paragraph.

9. On behalf of the undertaking I hereby undertake to comply with all the conditions attaching to grant under the Capital Grants to Industry Acts (Northern Ireland) 1954 to 1962, and the Capital Grants to Industry Regulations (Northern Ireland) 1957 and the Capital Grants to Industry Amendment Regulations (Northern Ireland) 1963, and in particular—

- (a) to submit to the Ministry a statement in a form approved by the Ministry of the sums receivable by the undertaking in the period of twelve months after the end of the period at paragraph 3 in Part II of this form for the purposes of the provisions of Section 3 of the 1954 Act relating to the sale, disposal, etc., by the undertaking of any industrial plant and machinery or any industrial buildings;
- (b) to notify the Ministry of any change in the use of the industrial buildings to which the expenditure in paragraph 4 of Part II relates unless such change of use takes place more than twelve months after the end of the period at paragraph 3 in Part II of this form;
- (c) to notify the Ministry—not later than one month before the date of the intended removal—of any intended removal outside Northern Ireland, during the period of three years after the end of the period at paragraph 3 in Part II of this form, of any industrial plant, machinery or buildings to which the expenditure in paragraph 4 of Part II relates;

*If an undertaking enters an amount at either paragraph 4(c) or paragraph 5(c) it should submit *with its claim for grant* separate details of the relevant vehicles indicating in full the use to which they are put and stating if they are fully taxed for use on the public highway. (Such vehicles are not eligible for grant). If in doubt the Ministry should be consulted *before* submitting the claim.

(d) to notify the Ministry immediately of the removal from the premises of the undertaking of any industrial plant, machinery or building which is the subject of a hire-purchase agreement or any like agreement and to which any of the expenditure in paragraph 4 of Part II relates.

10. I hereby authorise H.M. Inspector of Taxes to disclose to the Ministry any information which is in or may come into his possession relating to this claim.

11. I hereby declare that to the best of my knowledge this undertaking intends and is in a position to continue operative in Northern Ireland.

Signature

Position in Undertaking
on behalf of the Undertaking.

Date

(NOTE: The signature should be that of a proprietor; or in the case of a limited company, of the secretary or a director acting under the authority of section 32 of the Companies Act (Northern Ireland) 1960, or of section 32 of the Companies Act 1948).

THIRD SCHEDULE

CAPITAL GRANTS TO INDUSTRY ACTS (NORTHERN IRELAND)
1954 TO 1962

Certificate of Auditor

I/We have examined the books and records of
..... of the address stated at
paragraph 2(a) of Part I of this form for the period from
..... to and from the
explanations given to me/us I am/we are satisfied that the capital expenditure
shown at paragraph 4 of Part II of this form was incurred in the foregoing period
by the said undertaking for the purposes of its trade in the premises shown at
paragraph 2(b) of Part I of this form and that the capital sums shown at paragraph 5
of Part II of this form represent the full amount of all capital sums receivable
by the undertaking in that period in respect of the items mentioned in that paragraph
for the purposes of section 3 of the 1954 Act.

*(i) I am/We are satisfied that none of the plant, machinery and buildings, the
capital expenditure on which is shown at paragraph 4 of Part II of this
form, is being acquired under hire-purchase agreement or any like agreement.

*(ii) I am/We are satisfied that, as respects capital expenditure included in this
claim arising under hire-purchase agreement or any like agreement, only the
deposit and/or instalment of capital (excluding interest) paid by the said
undertaking in the foregoing period has been included in paragraph 4 of
Part II of this form.

Signed

Qualification

Date

*Strike out (i) or (ii) as appropriate.

Section 6 of the Act provides for penalties of fines and/or imprisonment for a person who knowingly or recklessly makes a false statement for the purpose of obtaining a grant.

FOURTH SCHEDULE

CAPITAL GRANTS TO INDUSTRY ACTS (NORTHERN IRELAND)
1954 TO 1962

Certificate by H.M. Inspector of Taxes

A. I certify that, in respect of the capital expenditure shown in paragraph 4 of Part II of this form, the amounts qualifying for investment allowance (Finance Act 1954, Section 16) are—

(a) Industrial plant and machinery (excluding vehicles)	£
(b) Construction, structural alteration, extension or improvement of industrial buildings ..	£
(c) Mechanically propelled vehicles used as ancillary to any industrial process ..	£
TOTAL	£

Amount of Total in words.

These amounts are calculated in accordance with the Capital Grants to Industry Regulations (Northern Ireland) 1957 (S.R. & O. (N.I.) 1957, No. 199) and Capital Grants to Industry Amendment Regulations (Northern Ireland) 1963 (S.R. & O. (N.I.) 1963, No. 242).

B. I certify that the figures of capital sums receivable entered at paragraph 5(a), (b) and (c) of Part II of this form are in accord with the information in my possession.

NOTES.

STAMP

H.M. Inspector of Taxes.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations, amending the Capital Grants to Industry Regulations (Northern Ireland) 1957, limit grant on plant and machinery to expenditure on that which is unused and not secondhand; introduce conditions relating to grant on plant and machinery which is the subject of a hire-purchase agreement, and substitute amended Second, Third and Fourth Schedules prescribing Form C.G.2 for claiming payment of grant.

1963. No. 243

As this Order has been classified as local it is not printed at length in this volume. A summary is given in the List of Statutory Rules and Orders of a Local Character under the heading NURSES AND MIDWIVES.