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STATUTORY INSTRUMENTS

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1976 No. 1212 (N.I. 21)

NORTHERN IRELAND

**The Financial Provisions (Northern Ireland)  
Order 1976**

*Laid before Parliament in draft*

*Made* 30th July 1976

*Coming into Operation—*

*Article 14* 1st April 1977

*Remainder* 13th August 1976

ARRANGEMENT OF ORDER

Article

1. Title and commencement.
2. Interpretation.
3. Increase in issues out of the Consolidated Fund.
4. Increase in advances to Redundancy Fund.
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6. Department of Finance borrowing from Government Loans Fund for certain purposes.
7. Borrowing powers of the Northern Ireland Electricity Service.
8. Increase in limit on certain district council contracts and new town commission contracts.
9. Additional interest on arrears of loans made to catering establishments.
10. Additional interest on arrears of loans made to industrial undertakings.
11. Additional interest on arrears of loans made to certain businesses.
12. Additional interest on arrears of loans made to harbour authorities.
13. Value added tax payable to Government departments and appropriations in aid.
14. Increase in fees payable on registration certificates issued by the Tourist Board.
15. Fee for certificate of birth, marriage or death for purposes of certain Acts.
16. Fees in respect of interments in burial grounds.
17. Amendment to section 1 (3) of the Rights of Light Act (Northern Ireland) 1961.
18. Repeals.

## SCHEDULES:

Schedule 1—Increases in sums to be issued out of the Consolidated Fund.

Schedule 2—Amendments consequential upon Article 3 (1).

Schedule 3—Repeals.

At the Court at Buckingham Palace, the 30th day of July 1976

Present,

The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order has been approved by a resolution of each House of Parliament:

Now, therefore, Her Majesty, in exercise of the powers conferred by paragraph 1 of Schedule 1 to the Northern Ireland Act 1974 (a), and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

### *Title and Commencement*

1.—(1) This Order may be cited as the Financial Provisions (Northern Ireland) Order 1976.

(2) Article 14 shall come into operation on 1st April 1977 and the remaining provisions shall come into operation on the fourteenth day after the day on which this Order is made.

### *Interpretation*

2.—(1) The Interpretation Act (Northern Ireland) 1954 (b) shall apply to Article 1 and the following provisions of this Order as it applies to a Measure of the Northern Ireland Assembly.

(2) In this Order the expression “statutory provision” has the meaning assigned to it by section 1 (f) of the Interpretation Act (Northern Ireland) 1954.

### *Increase in issues out of the Consolidated Fund*

3.—(1) The maximum amount which may be issued out of the Consolidated Fund under each of the enactments listed in column 1 of Schedule 1 (being enactments authorising issues for the purposes mentioned in column 2 of that Schedule) shall be increased from the amount specified in column 3 of that Schedule in relation to that enactment to the amount so specified in column 4 of that Schedule.

(2) For subsection (2) of section 20 of the Housing Executive Act (Northern Ireland) 1971 (c) (power of Department of Finance to issue out of Consolidated Fund sums not exceeding £250 million in the aggregate for purposes of advances to the Northern Ireland Housing Executive) there shall be substituted the following subsections:—

“(2) Subject to subsection (3), the Department of Finance may issue to the Department out of the Consolidated Fund such sums as are necessary to enable the Department to make advances under subsection (1), and for the purpose of providing for such issues, the Department of Finance may borrow money.

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(a) 1974 c. 28.

(b) 1954 c. 33 (N.I.).

(c) 1971 c. 5 (N.I.).

(3) The amount by which the aggregate of the sums issued under subsection (2) or under section 17 (2) of the Housing Act (Northern Ireland) 1945 (a) exceeds the total amounts of principal repaid to the Consolidated Fund in respect of advances made under subsection (1) or under section 17 (1) of the said Act of 1945 shall not at any time exceed £550 million.”.

(3) The consequential amendments specified in Schedule 2 shall have effect.

#### *Increase in advances to Redundancy Fund*

4. In section 45 (2) of the Contracts of Employment and Redundancy Payments Act (Northern Ireland) 1965 (b) (aggregate amount of principal which may be outstanding by way of advances out of the Consolidated Fund for the purposes of the Northern Ireland Redundancy Fund not to exceed eight hundred thousand pounds) for the words “eight hundred thousand pounds” there shall be substituted the words “two million pounds”.

#### *Increase in outstanding Government Loans*

5. In the proviso to section 2 (2) of the Government Loans Act (Northern Ireland) 1957 (c) (limit of £600 million on outstanding sums issued by way of Government Loans) for the words “six hundred million pounds” there shall be substituted the words “seven hundred million pounds”.

#### *Department of Finance borrowing from Government Loans Fund for certain purposes*

6. At the end of Schedule 1 to the Government Loans Act (Northern Ireland) 1957 (Government Loans for the purposes of which advances may be made by the Department of Finance) there shall be added the following paragraph:—

“5. Loans to Department for purposes of loans pool or consolidated loans fund: That is to say, loans to the Department for the purpose of operating a loans pool or a consolidated loans fund if the liability in respect of money borrowed for the purposes of the pool or fund was transferred to the Department by Article 6 of the Local Government (Transfer of Assets, Liabilities, etc.) Order (Northern Ireland) 1973 (d).”.

#### *Borrowing powers of the Northern Ireland Electricity Service*

7. In Article 19 (1) of the Electricity Supply (Northern Ireland) Order 1972 (e) (which limits to £350 million or such greater sum not exceeding £500 million as is specified in an order made by the Department of Commerce the principal outstanding on moneys borrowed by certain bodies concerned with electricity) for the words “£350 million” and “£500 million” there shall be substituted the words “£650 million” and “£750 million” respectively.

#### *Increase in limit on certain district council contracts and new town commission contracts*

8.—(1) In section 100 (1) of the Local Government Act (Northern Ireland) 1972 (f) (certain contracts or instruments made by district councils not required to be made under seal if their subject matter does not exceed £1,000 in value) for the words “£1,000 in value” there shall be substituted the words “£2,000 in value or such larger value as the Department may by order made subject to negative resolution determine”.

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(a) 1945 c. 2 (N.I.). (b) 1965 c. 19 (N.I.). (c) 1957 c. 10 (N.I.).  
(d) S.R. & O. (N.I.) 1973 No. 227. (e) S.I. 1972/1072 (N.I. 9). (f) 1972 c. 9 (N.I.).

(2) In section 143 of that Act of 1972 after "86" insert ", 100".

(3) In paragraph 14 of Schedule 4 to the New Towns Act (Northern Ireland) 1965 (a) (which makes provision in respect of new town commissions similar to that in section 100 (1) of the Local Government Act (Northern Ireland) 1972 in respect of district councils) for the words "one thousand pounds in value" there shall be substituted the words "two thousand pounds in value or such larger value as the Department may by order made subject to negative resolution determine".

*Additional interest on arrears of loans made to catering establishments*

9. In section 33 of the Development of Tourist Traffic Act (Northern Ireland) 1948 (b) (loans to certain catering establishments), after subsection (4) there shall be inserted the following subsections:—

"(4A) Subject to subsection (4B), where any instalment of principal or interest or both principal and interest due on foot of any loan made under this section is more than thirty-one days in arrear additional interest at such rate as may from time to time be determined by an order made by the Department of Finance subject to negative resolution shall, notwithstanding any enactment or rule of law to the contrary, be chargeable on that instalment as from the date on which it fell due and shall be recoverable therewith.

(4B) The Department may, with the approval of the Department of Finance, in such cases as it thinks fit waive the payment of such additional interest as is mentioned in subsection (4A)."

*Additional interest on arrears of loans made to industrial undertakings*

10. In section 1 of the Industries Development Act (Northern Ireland) 1966 (c) (selective financial assistance for certain undertakings), after subsection (5) there shall be inserted the following subsections:—

"(5A) Subject to subsection (5B), where any instalment of principal or interest or both principal and interest due on foot of any loan made under this section is more than thirty-one days in arrear additional interest at such rate as may from time to time be determined by an order made by the Department of Finance subject to negative resolution shall, notwithstanding any enactment or rule of law to the contrary, be chargeable on that instalment as from the date on which it fell due and shall be recoverable therewith.

(5B) The Department may, with the approval of the Department of Finance, in such cases as it thinks fit waive the payment of such additional interest as is mentioned in subsection (5A)."

*Additional interest on arrears of loans made to certain businesses*

11. In section 9 of the Industrial Investment (General Assistance) Act (Northern Ireland) 1966 (d) (loans towards approved capital expenditure incurred by persons carrying on a business in the course of which a qualifying industrial process is carried on), after subsection (3) there shall be inserted the following subsections:—

"(3A) Subject to subsection (3B), where any instalment of principal or interest or both principal and interest due on foot of any loan made under subsection (1) or (2) is more than thirty-one days in arrear additional

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(a) 1965 c. 13 (N.I.).

(b) 1948 c. 4 (N.I.).  
(d) 1966 c. 41 (N.I.).

(c) 1966 c. 36 (N.I.).

interest at such rate as may from time to time be determined by an order made by the Department of Finance subject to negative resolution shall, notwithstanding any enactment or rule of law to the contrary, be chargeable on that instalment as from the date on which it fell due and shall be recoverable therewith.

(3B) The Department may, with the approval of the Department of Finance, in such cases as it thinks fit waive the payment of such additional interest as is mentioned in subsection (3A)."

*Additional interest on arrears of loans made to harbour authorities*

12. At the end of section 2 of the Harbours Act (Northern Ireland) 1970 (a) (loans to harbour authorities) there shall be added the following subsections:—

"(4) Subject to subsection (5), where any instalment of principal or interest or both principal and interest due on foot of any loan made under this section is more than thirty-one days in arrear additional interest at such rate as may from time to time be determined by an order made by the Department of Finance subject to negative resolution shall, notwithstanding any enactment or rule of law to the contrary, be chargeable on that instalment as from the date on which it fell due and shall be recoverable therewith.

(5) The Department may, with the approval of the Department of Finance, in such cases as it thinks fit waive the payment of such additional interest as is mentioned in subsection (4)."

*Value added tax payable to Government departments and appropriations in aid*

13. Where under any statutory provision any sum received by a department of the Government of Northern Ireland in respect of the supply of any goods or services is required to be appropriated in aid of moneys appropriated for the purpose of defraying the expenses incurred by that department, any part of that sum which represents the amount of value added tax chargeable on the supply shall not be required to be so appropriated in aid.

*Increase in fees payable on registration certificates issued by the Tourist Board*

14. In paragraph 1 (1) of Schedule 2 to the Development of Tourist Traffic Act (Northern Ireland) 1948 (fee payable in respect of registration certificates issued under section 12 of that Act to be 50p or one third of one per cent. of the net annual value of the premises to which the certificate relates, whichever is the greater, subject to a limit of £50) for the words "ten shillings", "one third of one per cent." and "fifty pounds" there shall be substituted the words "five pounds", "one per cent." and "one hundred pounds" respectively.

*Fee for certificate of birth, marriage or death for purposes of certain Acts*

15. The fee payable under section 10 of the Savings Banks Act 1887 (b) for the issue of a certificate of birth, marriage or death for the purposes of the Acts relating to the National Savings Bank, Trustee Savings Banks and government annuities shall be 5p or such larger sum as the Secretary of State may by order made subject to affirmative resolution prescribe and, accordingly, in the said section 10 for the words "sum not exceeding one shilling" there shall be substituted the words "sum of 5p or such larger sum as is for the time being prescribed under Article 15 of the Financial Provisions (Northern Ireland) Order 1976".

*Fees in respect of interments in burial grounds*

16. In section 188 of the Public Health (Ireland) Act 1878 (c) (under which, as originally enacted, burial boards may, with the approval of the Local Govern-

(a) 1970 c. 1 (N.I.).

(b) 1887 c. 40.

(c) 1878 c. 52.

ment Board, fix fees in respect of interments in burial grounds provided by them) the words “, subject to the approval of the Local Government Board,” shall be omitted.

*Amendment to section 1 (3) of the Rights of Light Act (Northern Ireland) 1961*

17. For section 1 (3) (a) of the Rights of Light Act (Northern Ireland) 1961 (a) (application under that section to be accompanied by Land Registry adhesive stamps to the value of £5) there shall be substituted the following paragraph:—

“(a) be accompanied by a fee of five pounds payable in the same manner in which fees may be paid to the Land Registry;”.

*Repeals*

18. The enactments set out in Schedule 3 are hereby repealed to the extent specified in column 3 of that Schedule.

*N. E. Leigh*

**SCHEDULES**

Article 3 (1).

**SCHEDULE 1**

**INCREASES IN SUMS TO BE ISSUED OUT OF THE CONSOLIDATED FUND**

Enactment	Purpose for which issues may be made	Present limit	New limit
		£	£
The Special Roads Act (Northern Ireland) 1963 (c. 12) section 24 (2).	Capital expenditure on roads.	150,000,000	200,000,000
The Industries Development Act (Northern Ireland) 1966 (c. 36) section 9 (3).	Expenditure for industrial development.	425,000,000	550,000,000
The Development Loans (Agriculture and Fisheries) Act (Northern Ireland) 1968 (c. 21) section 3 (1).	Loans for agricultural development.	13,000,000	18,000,000

Article 3 (3).

**SCHEDULE 2**

**AMENDMENTS CONSEQUENTIAL UPON ARTICLE 3 (1)**

<i>Act to be amended</i>	<i>Amendment</i>
The Special Roads Act (Northern Ireland) 1963 (c. 12).	In section 24 (2) for “one hundred and fifty million pounds” substitute “two hundred million pounds”.
The Industries Development Act (Northern Ireland) 1966 (c. 36).	In section 9 (3) for “four hundred and twenty-five million pounds” substitute “five hundred and fifty million pounds”.
The Development Loans (Agriculture and Fisheries) Act (Northern Ireland) 1968 (c. 21).	In section 3 (1) for “thirteen million pounds” substitute “eighteen million pounds”.

(a) 1961 c. 18 (N.I.).

SCHEDULE 3

Article 18.

REPEALS

Chapter or Number	Short Title	Extent of Repeal
41 & 42 Vict. c. 52.	The Public Health (Ireland) Act 1878.	In section 188 the words “subject to the approval of the Local Government Board,”.
1965 c. 12.	The Administrative and Financial Provisions Act (Northern Ireland) 1965.	In section 8 (1) the words “and section 10 of the Re- valuation (Amendment and Consequential Provisions) Act (Northern Ireland) 1957” and in Schedule 3 the entry re- lating to the Revaluation (Amendment and Consequen- tial Provisions) Act (Northern Ireland) 1957.
1965 c. 19.	The Contracts of Employment and Redundancy Payments Act (Northern Ireland) 1965.	Section 45 (5).
1966 c. 38.	The Local Government Act (Northern Ireland) 1966.	Section 13 (3).
1968 c. 25.	The Financial Provisions Act (Northern Ireland) 1968.	Section 2.
S.I. 1972/1999 (N.I. 22).	The Local Government &c. (Northern Ireland) Order 1972.	Article 8 (3).
S.I. 1973/1323 (N.I. 18).	The Finance (Miscellaneous Provisions) (Northern Ireland) Order 1973.	Article 13.
1974 c. 2.	The Financial Provisions Measure (Northern Ireland) 1974.	In Schedules 1 and 2, the entries relating to the Develop- ment Loans (Agriculture and Fisheries) Act (Northern Ireland) 1968 and the Housing Executive Act (Northern Ireland) 1971.
S.I. 1974/2141 (N.I. 4).	The Financial Provisions (Northern Ireland) Order 1974.	Article 4 and in Schedules 1 and 2 the entries relating to the Industries Development Act (Northern Ireland) 1966.

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order—

- (a) increases the limits on sums which may be issued out of the Consolidated Fund of Northern Ireland for certain purposes, on outstanding advances out of that Fund in connection with the Northern Ireland Redundancy Fund and on outstanding Government loans;
- (b) provides for additional interest on arrears of loans made under certain enactments;
- (c) extends the borrowing powers of the Northern Ireland Electricity Service;
- (d) enables the Department of Finance to borrow from the Government Loans Fund for certain purposes;
- (e) makes provision in respect of the value added tax chargeable on the supply of goods or services by a Government department when the sum received in respect of the supply has to be appropriated in aid;
- (f) provides for the variation of certain fees; and
- (g) increases the financial limits in relation to the sealing of contracts by district councils and new town commissions.