
STATUTORY INSTRUMENTS

1986 No. 2021 (N.I. 19)

NORTHERN IRELAND

**The Financial Provisions
(Northern Ireland) Order 1986**

Laid before Parliament in draft

Made

25th November 1986

Coming into operation in accordance with Article 1

ARRANGEMENT OF ORDER

Article

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At the Court at Buckingham Palace, the 25th day of November 1986

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:

1974 c. 28 Now, therefore, Her Majesty, in exercise of the powers conferred by paragraph 1 of Schedule 1 to the Northern Ireland Act 1974 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:—

Introductory

Title and commencement

1.—(1) This Order may be cited as the Financial Provisions (Northern Ireland) Order 1986.

(2) Except as provided by paragraph (3), this Order shall come into operation on 31st March 1987.

1948 c. 4 (N.I.)
1965 c. 12 (N.I.)
1976 NI 21 (3) This Article, Article 2, Article 8 and, so far as it relates to the repeal of provisions of the Development of Tourist Traffic Act (Northern Ireland) 1948, the Administrative and Financial Provisions Act (Northern Ireland) 1965 and the Financial Provisions (Northern Ireland) Order 1976, Article 11(2), shall come into operation on the expiration of two months from the day on which this Order is made.

Interpretation

1954 c. 33 (N.I.) 2.—(1) The Interpretation Act (Northern Ireland) 1954 shall apply to Article 1 and the following provisions of this Order as it applies to a Measure of the Northern Ireland Assembly.

1950 c. 3 (N.I.) (2) In this Order “the Act of 1950” means the Exchequer and Financial Provisions Act (Northern Ireland) 1950.

Increase of limit

Issues out of Consolidated Fund for Housing Executive

1981 NI 3 3. In Article 15(3) of the Housing (Northern Ireland) Order 1981 (aggregate of outstanding advances not to exceed £1,600 million), for “£1,600 million” there shall be substituted “£1,700 million”.

Abolition of certain funds

Abolition of Exchequer Accrued Interest Fund

4.—(1) The Exchequer Accrued Interest Fund shall cease to exist and all its assets and liabilities shall be transferred to the Consolidated Fund.

(2) Section 17 of the Act of 1950 (which makes provision relating to the Exchequer Accrued Interest Fund) shall cease to have effect.

Abolition of Ulster Savings Certificates (Redemption) Fund, etc.

5.—(1) The Ulster Savings Certificates (Redemption) Fund shall cease to exist and all its assets shall be transferred to the Consolidated Fund.

(2) Section 18 of the Act of 1950 (which makes provision relating to the Ulster Savings Certificates (Redemption) Fund and for the creation of other funds) shall cease to have effect.

Abolition of Reserve Fund

6.—(1) The Reserve Fund shall cease to exist and all its assets shall be transferred to the Consolidated Fund.

(2) Section 21 of the Act of 1950 (which makes provision relating to the Reserve Fund) shall cease to have effect.

Abolition of Terminable Revenues Sinking Fund

7.—(1) The Terminable Revenues Sinking Fund shall cease to exist and all its assets shall be transferred to the Consolidated Fund.

(2) Section 27 of the Act of 1950 (which makes provision relating to the Terminable Revenues Sinking Fund) shall cease to have effect.

Miscellaneous

Provisions relating to fees for registration of catering establishments, etc.

8.—(1) In Schedule 2 to the Act of 1948 (calculation of fees payable on registration certificates)—

(a) in paragraph 1(1) (fee payable for registration of catering establishment under section 12 to be £5 or one per cent. of the net annual value of the premises, whichever is the greater, but subject to a maximum of £100), for the words “five pounds”, “one per cent.” and “one hundred pounds” there shall be substituted respectively “£10”, “two per cent.” and “£200”;

(b) in paragraph 3 (fee payable for registration of outside caterer under section 23A), for the words “one pound” there shall be substituted “£2”;

(c) after paragraph 3 there shall be added the following paragraph—

“4. The Department may by regulations amend paragraphs 1(1) and 3 of this Schedule so as to vary any sum or percentage there specified.”

(2) At the end of section 12 of the Act of 1948 (registration of

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catering establishments) there shall be added the following subsection—

“(5) In this Part the expression “registration period” means (successively)—

- (a) a financial year ending not later than 31st March 1987; or
- (b) the period of nine months ending on 31st December 1987; or

(c) a period of twelve months ending on 31st December,

as the case may require.”.

(3) In section 23A(6) of the Act of 1948 (application to outside caterers of provisions relating to catering establishments), for the words “sub-section (4) of section twelve” there shall be substituted the words “sub-sections (4) and (5) of section twelve”.

(4) The following provisions of the Act of 1948 (which require fee to accompany application for registration) shall cease to have effect—

- (a) in section 12, paragraph (a) of subsection (1) and in subsection (4) the words “proper amount of the fee payable under sub-section (3) of this section and” and the words “or treble the amount of such fee whichever is the greater”;
- (b) in section 23A(3) the words from “and shall be accompanied” to the end of that subsection.

(5) In sections 12(3) and 23A(5) of the Act of 1948 (which require the fee to be paid before the issue of the registration certificate), for the words “before the issue thereof” there shall be substituted the words “(whether before or after the issue thereof)”.

(6) In consequence of paragraphs (2) and (3)—

- (a) in sections 12(1) and (2), 13(2), 16(3) and 23A(3) of the Act of 1948, for the words “financial year”, wherever occurring, there shall be substituted the words “registration period”;
- (b) in section 18(1)(b) and (2)(a) of the Act of 1948, for the word “year” there shall be substituted the word “period”;
- (c) in paragraph 2 of Schedule 2 to the Act of 1948 (provisions relating to the calculation of fee by reference to the net annual value)—
 - (i) for the words “at the beginning of the financial year immediately preceding that in respect of which the fee is payable” there shall be substituted the words “at the relevant date, and in this paragraph “the relevant date” means—
 - (a) where the fee is payable in respect of a registration period ending on or before 31st December 1987, the beginning of the immediately preceding registration period;
 - (b) where the fee is payable in respect of a registration period ending after 31st December 1987,

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the beginning of the financial year in which that registration period commences:";

(ii) in paragraph (a) of the proviso, for the words "the beginning of the said immediately preceding financial year" and "the beginning of that year" there shall be substituted in each case the words "the relevant date";

(d) in section 4(1) of the Tourist Traffic (Amendment) Act (Northern Ireland) 1968 for the words "financial year" and "that year" there shall be substituted respectively the words "registration period (as defined by section 12(5) of the Act of 1948)" and "that period".

1968 c. 18 (N.I.)

(7) In paragraph (b) of the proviso to paragraph 2 of Schedule 2 to the Act of 1948 (calculation of fee where catering establishment forms part of hereditament also used for other business purposes if application for valuation as separate hereditament made within one month before expiration of financial year immediately preceding that in respect of which fee payable), the words ", within one month before the expiration of the said immediately preceding financial year," shall cease to have effect.

(8) In this Article "the Act of 1948" means the Development of Tourist Traffic Act (Northern Ireland) 1948.

1948 c. 4 (N.I.)

Extension of power to overdraw account of Consolidated Fund

9. In section 14(1) of the Act of 1950 (power to overdraw the account of the Consolidated Fund but no such overdraft to remain outstanding beyond the last day of the month in which it is created), for the word "month" there shall be substituted the words "financial year".

Extension of power to invest Consolidated Fund moneys

10. In section 19(1) of the Act of 1950 (power to invest Consolidated Fund moneys in such securities as the Department of Finance and Personnel may determine), for the word "securities" there shall be substituted the word "manner".

Minor and consequential amendments and repeals

11.—(1) The Act of 1950 shall have effect subject to the amendments specified in Schedule 1.

(2) The statutory provisions set out in Schedule 2 are hereby repealed to the extent specified in the third column of that Schedule.

G. I. de Deney,
Clerk of the Privy Council.

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SCHEDULES

Article 11(1).

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS OF ACT OF 1950

1. For section 3 (declared surplus or deficit) substitute the following section—

“Declared surplus or deficit. 3.—(1) The amount shown, by the account of the public income and expenditure required under paragraph (a) of sub-section (1) of the last preceding section, as the surplus of public income over public expenditure or as the excess of public expenditure over public income, as the case may be, for any financial year, shall be carried at the end of that year to the account required under paragraph (b) of the said sub-section.

(2) In this Act—

“the declared surplus” means the amount of any such surplus of income over expenditure;

“the declared deficit” means the amount of any such excess of expenditure over income.”.

2. In section 4 (definition of the expression “capital receipts in the Consolidated Fund”), after paragraph (d) insert the following paragraph—

“(dd) by virtue of subsection (2) of section twenty-eight of this Act;”.

3. In section 7(1) (power to meet capital deficits in the Consolidated Fund), in paragraph (b) (which refers to securities purchased for investment by virtue of section 19) for “securities purchased for investment” substitute “any investments made”.

4. In section 14(2) (creation and cancellation of overdrafts not treated as transactions requiring to be shown in any prescribed account having reference to Consolidated Fund receipts and issues), the word “prescribed” shall cease to have effect.

5. In section 22(3) (interest or profit arising on investments of moneys standing to the credit of the Civil Contingencies Fund to be paid into the Reserve Fund), for “Reserve Fund” substitute “Consolidated Fund”.

6. In section 28(2) (moneys arising from redemption of certain mortgages or charges and sales of certain land to be paid to Terminable Revenues Sinking Fund), for the words from “to the Terminable Revenues Sinking Fund” to the end substitute “into the Consolidated Fund as capital receipts.”.

7. In section 36(1) (Capital Accounts), paragraph (c) shall cease to have effect.

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SCHEDULE 2

Article 11(2).

REPEALS

Chapter or Number	Title	Extent of repeal
1948 c. 4 (N.I.).	The Development of Tourist Traffic Act (Northern Ireland) 1948.	<p>In section 12—</p> <p>(a) in subsection (1), paragraph (a);</p> <p>(b) in subsection (4), the words “proper amount of the fee payable under subsection (3) of this section and” and the words “or treble the amount of such fee whichever is the greater”.</p> <p>In section 23A(3), the words from “and shall be accompanied” to the end of that subsection.</p> <p>In Schedule 2, in paragraph (b) of the proviso to paragraph 2, the words “, within one month before the expiration of the said immediately preceding financial year,”.</p>
1950 c. 3 (N.I.).	The Exchequer and Financial Provisions Act (Northern Ireland) 1950.	<p>In section 4—</p> <p>(a) in paragraph (d), the words “, or from any fund created by virtue of that section”;</p> <p>(b) paragraphs (g) and (h).</p> <p>In section 5(1)—</p> <p>(a) in paragraph (a), the words from “(including” to “repayment)”;</p> <p>(b) paragraph (d).</p> <p>In section 6(2), the words from “, including sums” to “of this Act”.</p> <p>In section 7, subsections (2) and (3).</p>

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Chapter or Number	Title	Extent of repeal
1955 c. 6 (N.I.).	The Consolidated Fund (Miscellaneous Provisions) Act (Northern Ireland) 1955.	In section 11— (a) in subsection (1)(g), the word “temporary”; (b) in subsection (3), the words from “(whether” to “future repayment”. In section 14(2), the word “prescribed”. Section 17. Section 18. Section 21. Section 27. In section 36(1), paragraph (c). In section 16, subsection (3).
1961 c. 10 (N.I.).	The Finance Act (Northern Ireland) 1961.	Section 12.
1965 c. 12 (N.I.).	The Administrative and Financial Provisions Act (Northern Ireland) 1965.	In Schedule 3— (a) the entries relating to subsections (1)(a) and (4) of section 12 of the Development of Tourist Traffic Act (Northern Ireland) 1948; (b) the entry relating to subsection (3) of section 23A of that Act; (c) in the entry relating to paragraph 2 of Schedule 2 to that Act, the words from “and where” to “fee”.
1971 c. 6 (N.I.).	The Financial Provisions Act (Northern Ireland) 1971.	Section 5.
1976 NI 21.	The Financial Provisions (Northern Ireland) Order 1976.	Article 14.

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Chapter or Number	Title	Extent of repeal
1978 NI 11.	The Financial Provisions (Northern Ireland) Order 1978.	In Article 2(2), the defini- tions of “Comptroller and Auditor-General” and “Reserve Fund”. In Article 5, paragraphs (2) to (4). Article 12.
1984 NI 7.	The Financial Provisions (Northern Ireland) Order 1984.	Article 3.

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EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order contains a number of miscellaneous financial provisions.

Article 3 increases from £1,600 million to £1,700 million the limit on outstanding advances from the Consolidated Fund of Northern Ireland to the Department of the Environment for Northern Ireland for the Northern Ireland Housing Executive. Articles 4 to 7 abolish various funds under the Exchequer and Financial Provisions Act (Northern Ireland) 1950.

Article 8(1) doubles the sums and the percentage used in the calculation of registration fees for catering establishments and outside caterers and makes provision for further changes to be effected by regulations. Article 8(2) and (3) change the period to which the fees relate from a financial year to a calendar year. Article 8(4) to (8) contain minor and consequential amendments and other supplementary provisions relating to fees.

Articles 9 and 10 extend the powers of the Department of Finance and Personnel in relation to the Consolidated Fund of Northern Ireland with respect to overdrafts and making investments, and Article 11 makes minor and consequential amendments and repeals.

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