

“ 7. Where in pursuance of an application an increase is granted, the increase shall continue in force for a period not exceeding twenty-four months, unless during that period the pensioner dies or ceases to fulfil the statutory conditions :

Provided that the pension authority shall have discretion to extend the grant for a further period of twelve months.”

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 10th day of December, 1952, in the presence of

(L.S.)

*Thom McCrea,*  
Assistant Secretary.

REGULATIONS, DATED 10TH DECEMBER, 1952, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 3 (1) OF THE PENSIONS (INCREASE) ACT (NORTHERN IRELAND), 1944 AND SECTION 3 (4) OF THE PENSIONS (INCREASE) ACT (NORTHERN IRELAND), 1952.

1952. No. 226

The Ministry of Finance in exercise of the powers conferred upon it by subsection (1) of section three of the Pensions (Increase) Act (Northern Ireland), 1944 (a), and by that subsection as applied to the Pensions (Increase) Act (Northern Ireland), 1952 (b), by subsection (4) of section three thereof, and of all other powers enabling it in that behalf, hereby makes the following Regulations :—

1.—(1) These Regulations may be cited as the Increase of Pensions (Calculation of Income) Regulations (Northern Ireland), 1952, and shall come into operation on the 15th day of December, 1952.

(2) The Interpretation Act, 1889 (c) shall apply for the purposes of the interpretation of these Regulations in like manner as it applies by virtue of the Interpretation Act, 1921 (d) for the purposes of the interpretation of an Act of the Parliament of Northern Ireland.

2.—(1) In these Regulations, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them :—

“ the Act of 1944 ” means the Pensions (Increase) Act (Northern Ireland), 1944, as amended by the Pensions (Increase) Act (Northern Ireland), 1947 (e) ;

“ the Act of 1952 ” means the Pensions (Increase) Act (Northern Ireland), 1952 ;

(a) 1944 c.19. (b) 1952 c.25. (c) 52 & 53 Vict. c.63.

(d) 12 Geo. 5 c.4 (N.I.). (e) 1947 c.4.

“ the United Kingdom Act of 1944 ” means the Pensions (Increase) Act, 1944, passed by the Parliament of the United Kingdom ;

“ the United Kingdom Act of 1952 ” means the Pensions (Increase) Act, 1952, passed by the Parliament of the United Kingdom ;

“ foreign currency ” means the currency of any country outside the scheduled territories ;

“ the scheduled territories ” has the meaning assigned to it by section one of the Exchange Control Act, 1947 (a).

(2) Any reference in these Regulations to any enactment shall be construed as a reference to that enactment as amended or re-enacted by or under any subsequent enactment.

3.—(1) The income of a pensioner shall for the purposes of section one of the Act of 1944 and the Second Schedule thereto and for the purposes of section one of the Act of 1952 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 benefits payable under the National Insurance Acts (Northern Ireland), 1946 to 1952, and the National Insurance (Industrial Injuries) Acts (Northern Ireland), 1946 to 1952, non-contributory old age pensions and payments made by the National Assistance Board for Northern Ireland) received by the pensioner ;
- (c) 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 Regulation 4 of these Regulations) of the land or house property or other buildings ;
- (d) 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 (g) of this paragraph) ;
- (e) interest or dividends on stocks, shares, mortgages or other securities or on moneys on deposit ;
- (f) 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 ;

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(a) 10 & 11 Geo. 6 c. 14.

(g) 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 the provisions of the Income Tax Act, 1952 (a)).

(2) 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 purposes of section one of the Act of 1944 and the Second Schedule thereto the first fifty-two pounds a year accruing to the pensioner otherwise than in respect of a pension specified in the First Schedule to that Act or in the First Schedule to the United Kingdom Act of 1944 (b) or a service pension as defined in the Second Schedule to the Act of 1944 shall be disregarded.

(4) For the purposes of section one of the Act of 1952 and the Second Schedule thereto the first one hundred and four pounds a year accruing to the pensioner otherwise than in respect of a pension specified in the First Schedule to that Act or in the First Schedule to the United Kingdom Act of 1952 (c) or a service pension as defined in the Second Schedule to the Act of 1944 shall be disregarded.

(5) For the purposes of sub-paragraphs (c) and (d) of paragraph 1 of this Regulation land or house property or other buildings held by a 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.

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

(a) 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 —

(i) any sum by which the assessment is reduced for the purposes of collection in respect of the cost of repairs ;

(ii) 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 Act, 1952,

(a) 15 & 16 Geo. 6 & 1 Eliz. 2 c. 10.  
(c) 15 & 16 Geo. 6 & 1 Eliz. 2 c.45.

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

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 last preceding sub-paragraph ;

- (iii) 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) owner's rates.
- (b) 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 the last preceding paragraph.

5. 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 of 1944 or in the First Schedule to the United Kingdom Act of 1944 or in the First Schedule to the Act of 1952 or in the First Schedule to the United Kingdom Act of 1952 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 —

- (a) rates or taxes or any premium on a policy of insurance, except in so far as provided by the last preceding Regulation, or
- (b) any instalment of the repayment of the principal of a loan, or
- (c) any charge which may also be allowed as a deduction in calculating the income under the last preceding Regulation, or
- (d) any bank interest which has already been allowed as a deduction in calculating profits, or
- (e) payments made towards the maintenance of the pensioner's wife or former wife or other dependants.

6. Where a pensioner is resident in any place outside the scheduled territories, and any part of the income of the pensioner or the pensioner's wife or husband accrues to him or her in a foreign currency, the value of that part of his or her income shall be calculated, for the purposes of section one of the Act of 1944 and the Second Schedule thereto, and for the purposes of section one of the Act of 1952 and the Second Schedule thereto, at such rate of exchange between sterling and the foreign currency in which it accrued as the Ministry may from time to time direct.

7. The Increase of Pensions (Calculation of Income) Regulations (Northern Ireland) 1944 (a) and the Increase of Pensions (Calculation

(a) S. R. & O. 1944, No. 72.

of Income) (Amendment) Regulations (Northern Ireland), 1948 (a) are hereby revoked.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 10th day of December, 1952, in the presence of

(L.S.)

*Thom McCrea,*

Assistant Secretary.

### PHARMACY AND POISONS

*Pharmaceutical Society, p. 434*  
*Order in Council, p. 435*

*Regulations, p. 437*

#### The Pharmaceutical Society of Northern Ireland

REGULATIONS MADE ON THE 16TH DAY OF MAY, 1952, BY THE COUNCIL OF THE PHARMACEUTICAL SOCIETY OF NORTHERN IRELAND, WITH THE APPROVAL OF THE MINISTER OF HOME AFFAIRS, UNDER SECTION THREE OF THE PHARMACY AND POISONS ACT (NORTHERN IRELAND), 1925, AS AMENDED BY THE MEDICINES, PHARMACY AND POISONS ACT (NORTHERN IRELAND), 1945.

1952. No. 115

The Council of the Pharmaceutical Society of Northern Ireland, in pursuance of the provisions of Section Three of the Pharmacy and Poisons Act (Northern Ireland), 1925, as amended by the Medicines, Pharmacy and Poisons Act (Northern Ireland), 1945, hereby makes the following Regulations :—

1. For Regulation 47 of the Pharmaceutical Society of Northern Ireland (General) Regulations, 1946, there shall be substituted the following Regulation :—

“ 47. A candidate for the preliminary certificate of apprenticeship to a Pharmaceutical Chemist shall furnish the Council with documentary evidence of

*either*

(a) having passed *either* the Matriculation Examination of any University in the United Kingdom *or* the Grammar School Senior Certificate Examination of the Ministry of Education for Northern Ireland, having passed, at one and the same examination, in the following subjects :—

English or English Language, a Mathematical subject and three subjects from the following list :—

English Literature (where this is a separate subject), Latin, French, German, Domestic Science, Modern *or*