





JSN  
EGS  
OF





THE  
**PUBLIC GENERAL ACTS**  
AND CHURCH ASSEMBLY MEASURES  
1965

*with*  
*Lists of the Public General Acts*  
*and Local Acts*  
*and a Table of the Effect of Legislation*  
*and an Index*

[IN TWO PARTS]

PART I

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**The Public General Acts  
and Church Assembly Measures  
which received the Royal Assent in 1965  
in which year ended the THIRTEENTH  
and began the FOURTEENTH YEAR  
of the Reign of HER MAJESTY  
QUEEN ELIZABETH THE SECOND  
and  
ended the First Session and  
began the Second Session  
of the Forty-third Parliament of the  
United Kingdom of Great Britain  
and Northern Ireland**





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- No. 2. Benefices (Suspension of Presentation) (Continuance) Measure 1965.
- No. 3. Prayer Book (Miscellaneous Provisions) Measure 1965.
- No. 4. Prayer Book (Versions of the Bible) Measure 1965.





THE PUBLIC GENERAL ACTS OF 1965

Consolidated Fund Act  
1965

1965 CHAPTER 1

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on 31st March 1965.  
[4th February 1965]

Most Gracious Sovereign,

**W**E, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom and apply towards making good the supply granted to Her Majesty for the service of the year ending on 31st March 1965 the sum of £60,723,000.

Issue of £60,723,000 out of the Consolidated Fund for the year ending 31st March 1965.

2.—(1) The Treasury may borrow from any person by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sum, any sum or sums not exceeding in the whole £60,723,000.

Power for the Treasury to borrow.

1877 c. 2.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than 31st March 1965, and section 6 of the Treasury Bills Act 1877 (which relates to the renewal of bills) shall not apply with respect to those bills.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with any interest payable thereon, out of the Consolidated Fund, at any period not later than the next succeeding quarter to that in which the money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

Short title.

3. This Act may be cited as the Consolidated Fund Act 1965.



# Administration of Justice Act 1965

## 1965 CHAPTER 2

An Act to enable common investment funds to be established for the investment of moneys in certain courts in England, Wales and Northern Ireland and certain other moneys; to make fresh provision for dealing with funds in the Supreme Court of Judicature in England and to amend the law concerning dealing with funds in county courts in England and Wales or in the Mayor's and City of London Court; to amend the law concerning giving security by way of making a deposit with the Accountant General of the Supreme Court of Judicature in England; to make miscellaneous amendments of the law relating to that court and to inferior courts in England and Wales; to amend section 8 of the Prosecution of Offences Act 1879; to enable benefits under section 10 of the Courts of Justice Concentration (Site) Act 1865 to be commuted into capital sums; to amend the War Pensions (Administrative Provisions) Act 1919; to enlarge the legislative power of the Parliament of Northern Ireland and amend the Criminal Appeal (Northern Ireland) Act 1930; to repeal certain obsolete, spent, unnecessary or superseded enactments; and for purposes connected with the matters aforesaid.

[23rd March 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

## PART I

## PART I

## FUNDS IN COURT IN ENGLAND AND WALES

*Common Investment Funds for Investment of Money in Court and Statutory Deposits*

Schemes for establishment of common investment funds.

1.—(1) Schemes establishing common investment funds for the purpose of the investment therein of moneys in the Supreme Court, moneys in county courts, moneys in the Mayor's and City of London Court and statutory deposits may be made by the Lord Chancellor.

1959 c. 22.

(2) Such a scheme (hereafter in this Act referred to as a "common investment scheme") shall provide for the fund thereby established to be under the management and control of the Public Trustee and for the investment by him in accordance with the provisions of this section of sums of money transferred to the fund in pursuance of rules made under the following provisions of this Act with respect to funds in the Supreme Court, rules made under section 168 of the County Courts Act 1959 with respect to funds in county courts, rules made under section 169 of that Act with respect to funds in the Mayor's and City of London Court or statutory deposit regulations.

(3) A common investment scheme shall make provision for treating the fund thereby established as being divided into shares, and a sum invested therein as being represented by a number of shares determined by reference to that sum and the value of the fund at the time when the investment was made.

(4) A common investment scheme shall make provision for the allotment of the shares into which the fund thereby established is divided to, and their holding by, the Accountant General, but no other person.

(5) Moneys comprised in the fund established by a common investment scheme may be invested by the Public Trustee in any way in which he thinks fit, whether or not authorised by the general law in relation to trust funds.

(6) A common investment scheme may, without prejudice to the foregoing provisions of this section, make provision for, and for all matters connected with, the establishment, investment, management and winding up of the fund thereby established and may in particular include provision—

- (a) for regulating the allotment to, and the realisation by, the Accountant General of shares in the fund, and for the payment by the Accountant General for shares therein allotted to him, and by the Public Trustee for shares realised by the Accountant General ;
- (b) for regulating the distribution of income and its payment to the Accountant General, and for enabling income to be withheld from distribution with a view to avoiding fluctuations in the amounts distributed ;



- (c) for determining, without regard to any rule of law applicable to trust funds, whether any cash or property received by the Public Trustee in respect of property comprised in the fund shall be treated as income or as capital and, where necessary, for its apportionment between income and capital;
- (d) for enabling moneys to be borrowed temporarily for the purpose of the management or improvement of any property comprised in the fund or otherwise for the purpose of meeting payments to be made out of the fund;
- (e) for any incidental or supplementary matters for which it appears to the Lord Chancellor requisite or expedient to make provision for the purposes of the scheme.

(7) The Public Trustee shall not be required or entitled to take account of any trusts or equities affecting any share in a fund established by a common investment scheme.

(8) There shall be charged on the Consolidated Fund any increase attributable to this section in the sums payable out of that Fund under section 7 of the Public Trustee Act 1906. 1906 c. 55.

(9) The power conferred by subsection (1) of this section to make a common investment scheme shall include power exercisable in the like manner to vary or revoke such a scheme.

2.—(1) The Public Trustee Act 1906 shall have effect subject to the following modifications:—

- (a) in section 8(5) of that Act (which provides for the payment out of moneys provided by Parliament of the expenses of carrying that Act into effect) the reference to that Act shall be construed as including a reference to common investment schemes;
- (b) in section 9(1) of that Act (which provides for the charge of fees in respect of the duties of the Public Trustee) the reference to those duties shall be construed as referring as well to his duties under schemes made under the foregoing section as to his duties under that Act;
- (c) in section 9(3) of that Act (which provides for the payment of fees into the Exchequer so far as they are not applied as an appropriation in aid of moneys provided by Parliament for expenses under that Act) and in section 9(4) thereof (which requires fees to be so arranged as to produce an annual amount sufficient to discharge the expenses incidental to the working of that Act) the references to that Act shall be construed as including references to common investment schemes.

Consequential  
modifications  
of Public  
Trustee Act  
1906.

## PART I

(2) The following provisions of the Public Trustee Act 1906, that is to say,—

(a) so much of section 11(2) of that Act as requires the Public Trustee to take into consideration the wishes of the creator of the trust and of the other trustees and of the beneficiaries ; and

(b) section 13 of that Act (investigation and auditing of accounts of trust) ;

shall not have effect in relation to the trusts constituted by a common investment scheme.

*Funds in the Supreme Court*

Accountant General to maintain an account at Bank of England.

3. The Accountant General shall maintain an account at the Bank of England and shall pay into that Bank to the credit of that account all sums received by him and out of that Bank to the debit of that account all sums payable by him.

Mode of effecting payment of money and transfer of securities, &c., into Supreme Court.

1925 c. 49.

4.—(1) The payment of money into the Supreme Court shall, except in a case in which it is made in connection with a cause or matter (as respectively defined by section 225 of the Supreme Court of Judicature (Consolidation) Act 1925) proceeding in a district registry established by virtue of section 84 of that Act, be effected by paying it into the Bank of England to the credit of the Accountant General's account and, in the said excepted case, shall be effected in such manner as may be prescribed in relation to that registry by rules made by the Lord Chancellor with the concurrence of the Treasury.

(2) The transfer into the Supreme Court of securities (other than such as are transferable by delivery) shall be effected by transferring them to the Accountant General.

(3) The deposit in the Supreme Court of effects, and the transfer into that court of securities transferable by delivery, shall be effected by delivering them to the Bank of England to hold them in custody to the Accountant General's order.

Transmission of money, &c., from Accountant General to successor.

Mode in which money in Supreme Court may be dealt with.

1959 c. 22.

5. Money and securities held by the Accountant General shall vest in his successor in office without any assignment or transfer.

6.—(1) Save in a case in which it is provided by an order of the court that it shall not be placed or invested as mentioned in the following provisions of this subsection, and subject to any provision to the contrary made by rules made under the next following section, a sum of money in the Supreme Court (not being a sum the subject of an order under section 174 of the County Courts Act 1959 or a sum under the control of the mental health authority)—

(a) may, if the court so orders, be dealt with in such of the following ways as may be specified in the order, namely:—

(i) it may be placed, in accordance with rules so made, to a deposit account or a short-term investment account (that is to say, to an account of one or other of two kinds such that, in the case of an account of either kind, there will, under rules so made, but subject to any exceptions thereby prescribed, fall to accrue on moneys placed thereto interest derived from the transfer to, and investment by, the Commissioners of the moneys placed to all the accounts of those kinds);

(ii) it may be placed to a long-term investment account for transfer, under rules so made, to such one of the funds established by common investment schemes as may be so specified;

(iii) it may be invested by the Accountant General in such of the securities designated for the purposes of this paragraph by rules made under section 99 of the Supreme Court of Judicature (Consolidation) Act 1925 as may be so specified;

1925 c. 49.

(b) shall, if no order is made with respect to it under the foregoing paragraph, be dealt with as follows:—

(i) except in a case in which it was paid in under section 63(1) of the Trustee Act 1925, it shall be placed, in accordance with rules made under the next following section, to a deposit account;

1925 c. 19.

(ii) in the said excepted case, it shall be invested by the Accountant General in such manner as may be prescribed by rules so made.

(2) Save in a case in which it is provided by an order of the mental health authority that it shall not be placed or invested as mentioned in the following provisions of this subsection, and subject to any provision to the contrary made by rules made under the next following section, a sum of money in the Supreme Court that is under the control of the mental health authority—

(a) may, if that authority so orders, be dealt with in such of the following ways as may be specified in the order, namely:—

(i) it may be placed to a deposit account or a short-term investment account;

(ii) it may be placed to a long-term investment account for transfer, under rules so made, to such one of the funds established by common investment schemes as may be so specified;

(iii) it may be invested by the Accountant General in any such security as may be so specified;

## PART I

- (b) shall, if no order is made with respect to it under the foregoing paragraph, be placed, in accordance with rules so made, to a deposit account.

Rules as to  
funds in  
Supreme  
Court.

**7.—(1)** The Lord Chancellor, with the concurrence of the Treasury, may make rules regulating, subject to the provisions of section 4 of this Act, the deposit, payment, delivery and transfer in, into and out of the Supreme Court of money, securities and effects which belong to suitors or are otherwise capable of being deposited in, or paid or transferred into, the Supreme Court or are under the custody of the Supreme Court, and regulating the evidence of such deposit, payment, delivery or transfer and, subject to the provisions of section 6 of this Act, the manner in which money, securities and effects in court are to be dealt with, and in particular—

- (a) providing (subject to any exceptions prescribed by the rules) for the accrual of interest on moneys placed to deposit accounts and short-term investment accounts and prescribing the rate at which interest on moneys placed to deposit accounts and the rate at which interest on moneys placed to short-term investment accounts is to accrue ;
- (b) requiring the Accountant General—
- (i) to transfer to the Commissioners all money paid into the Supreme Court which is not required by him for meeting current demands, except money placed to a long-term investment account or ordered to be invested in securities other than of a kind designated by virtue of paragraph (d) below ;
- (ii) to transfer money placed to a long-term investment account to that one of the funds established by common investment schemes specified in the order pursuant to which it was so placed ;
- (c) prescribing for the purposes of section 6(1)(b)(ii) of this Act the manner of investment of money by the Accountant General and regulating the investment, pursuant to an order under subsection (1) or (2) of that section, of money in securities ;
- (d) establishing in relation to securities of a kind designated by the Accountant General (in a case in which the establishment thereof appears to the Lord Chancellor expedient in the interests of economical administration) a system under which—
- (i) the making of investments of moneys in securities of that kind which, in pursuance of orders of the court or the mental health authority, would, apart from the operation of the system, fall to be made by the Accountant General in an accounting year; and

(ii) the effecting of realisations of securities of that kind which, in pursuance of such orders, would, apart from the operation of the system, fall to be effected by him in that year;

are postponed so as to enable them to be contemporaneously made and effected together by means of a single transaction completed as soon as may be after the conclusion of that year, but the investments and realisations are, despite the postponement, required to be treated for all purposes as having been severally made and effected at the times at which they would, apart from the operation of the system, have fallen to be made and effected;

- (e) regulating the crediting of interest accruing on moneys placed to deposit accounts and on moneys placed to short-term investment accounts and the crediting of dividends accruing on shares in funds established by common investment schemes which have been allotted in consideration of the transfer of money in compliance with such provision of the rules as has effect by virtue of paragraph (b)(ii) above and of interest or dividends accruing on securities in which money has been invested by the Accountant General pursuant to an order of the court or the mental health authority or to section 6(1)(b)(ii) of this Act and on other securities in court;
- (f) providing—
- (i) that, in such cases as may be prescribed by the rules, no sum of money (whatever its amount) shall be placed to a deposit account or a short- or long-term investment account or be invested in securities;
- (ii) that, in no case, shall a sum of money of an amount less than such as may be so prescribed be placed to, or remain in, a deposit account, be placed to a short- or long-term investment account or be invested in securities;
- (g) prescribing the time at which money which falls to be placed to a deposit account or short-term investment account is to be so placed and the times at which interest on money so placed is to begin and cease to accrue and the mode of computing any such interest;
- (h) providing that, in such circumstances as may be prescribed by the rules, interest and dividends such as are mentioned in paragraph (e) above shall be placed to deposit accounts or short- or long-term investment accounts;

## PART I

- (i) providing for dealing with accounts which, subject to such, if any, exceptions as may be prescribed by the rules, have not been dealt with for such period (not being less than fifteen years) as may be so prescribed ;
- (j) prescribing the manner in which money is to be furnished to the Accountant General by the Commissioners and the Public Trustee respectively for the purpose of enabling him to comply with orders of the court or the mental health authority as to the payment of money out of court ;
- (k) providing for the discharge of the functions of the Accountant General under the rules by deputy ;
- (l) providing for such matters as are incidental to, or consequential on, the foregoing provisions of this subsection or are necessary for giving effect to those provisions.

(2) Rules made under the foregoing subsection may contain such provision as appears to the Lord Chancellor to be requisite or expedient for the purposes of the transition to the provisions of this Part of this Act and the rules from the law embodied in, and in rules under, the provisions of Part VI of the Supreme Court of Judicature (Consolidation) Act 1925 repealed by this Act.

1925 c. 49.

(3) Until revoked or altered under the powers of subsection (1) of this section, any rules made under Part VI of the Supreme Court of Judicature (Consolidation) Act 1925 which are in force at the commencement of this Act shall continue in force and have effect as if made under that subsection.

Provision of money for making good default of Accountant General with respect to funds in Supreme Court.

8. If the Lord Chancellor, whether on a representation made to him by any person interested or not, certifies that the Accountant General has been guilty of any default with respect to any money, securities or effects in the Supreme Court, such sum as may be certified by the Lord Chancellor to be necessary for making good the default shall be paid out of moneys provided by Parliament or, if and so far as it is not so paid, shall be charged on and issued out of the Consolidated Fund.

*Amendments of Part X of County Courts Act 1959*

Amendment of section 168 of County Courts Act 1959, and consequential amendment of section 172 thereof.

1959 c. 22.

9.—(1) For paragraphs (a) to (h) of section 168 of the County Courts Act 1959 (which empowers the Lord Chancellor, with the concurrence of the Treasury, to make rules as to funds in county courts) there shall be substituted the following paragraphs :—

“(a) regulating the placing of money in court (with such exceptions as may be prescribed)—

(i) to a deposit account or a short-term investment account (that is to say, to an account of one or other of two kinds such that, in the case of an account of either kind, there will, under the rules, but subject to any prescribed exceptions, fall to accrue on moneys placed thereto interest derived from the transfer to, and investment by, the Commissioners of the moneys placed to all the accounts of those kinds); or

(ii) to a long-term investment account for transfer, under the rules, to one of the funds established by schemes made under section 1 of the Administration of Justice Act 1965;

and providing, in the case of money placed to a long-term investment account, for the designation of the fund to which it is to be transferred;

- (b) providing (subject to any prescribed exceptions) for the accruer of interest on moneys placed to deposit accounts and short-term investment accounts and prescribing the rate at which interest on moneys placed to deposit accounts and the rate at which interest on moneys placed to short-term investment accounts is to accrue;
- (c) requiring registrars to transfer from time to time to the Accountant General all money in court that has been placed to long-term investment accounts and all other money in court which is not required by them for meeting current demands, and requiring the Accountant General—
- (i) to transfer to the Commissioners all money transferred to him under the rules which is not required by him for meeting current demands, other than money placed to long-term investment accounts;
- (ii) to transfer money placed to a long-term investment account to that one of the funds mentioned in paragraph (a) above which has, in pursuance of such provision of the rules as has effect by virtue of that paragraph, been designated in relation to that money;
- (d) regulating the crediting of interest accruing on moneys placed to deposit accounts and on moneys placed to short-term investment accounts and the crediting of dividends accruing on shares in funds established by schemes made under section 1 of the Administration of Justice Act 1965 which have been allotted in consideration of the transfer of money in compliance

## PART I

with such provision of the rules as has effect by virtue of paragraph (c)(ii) above and of interest or dividends accruing on other securities in court ;

- (e) prescribing the time at which money in court which falls to be placed to a deposit account or short-term investment account is to be so placed and the times at which interest on money so placed is to begin and cease to accrue and the mode of computing any such interest ;
- (f) providing that, in such circumstances as may be prescribed, interest and dividends such as are mentioned in paragraph (d) above shall be placed to deposit accounts or short- or long-term investment accounts ;
- (g) requiring the annual publication of lists of accounts which have not been dealt with for such period as may be prescribed (not being less than fifteen years in the case of deposit accounts and of short- and long-term investment accounts or five years in the case of other accounts), and requiring the closing of any account included in any such list if the money standing to the credit of it (if it is other than a long-term investment account) or the money represented by shares in an investment fund allotted in consideration of the transfer to the fund of money placed to the account (if it is a long-term investment account) is not claimed within such period after the publication of the list as may be prescribed and, if it is a long-term investment account, the realisation of the shares allotted as aforesaid ;”

and, in paragraph (i) of that section, after the words “the Commissioners” there shall be inserted the words “and the Public Trustee respectively”.

(2) For section 172 of the said Act of 1959 (which, while requiring the application, in redemption of debt, of moneys standing to the credit of an account closed in pursuance of rules made under section 168 of that Act, provides for the payment, to a person who subsequently proves that he would have been entitled to, or to part of, the money standing to the credit of the account had it not been closed, of the money to which he would have been entitled, together, if the court so directs, with interest thereon) there shall be substituted the following section:—

“172.—(1) Where an account other than a long-term investment account is closed in pursuance of the County Court Funds Rules, the money which, immediately before it is closed, stands to its credit shall be paid to the Commissioners and applied by them in redemption of debt ; and where a long-term investment account is closed in



pursuance of the County Court Funds Rules, the proceeds of the realisation, on its closure, of shares in an investment fund allotted in consideration of the transfer to the fund of money placed to the account shall be so paid and applied.

(2) Where, in the case of an account that has been closed in pursuance of the County Court Funds Rules (other than a long-term investment account) a person proves to the satisfaction of the court by which the account was kept that he is entitled to, or to part of, the money that, immediately before the account was closed, stood to its credit, the court shall make an order for the payment to him of the money to which he is entitled together (if the court so directs) with all or any part of any interest which would have accrued on the money had the account not been closed; and where, in the case of a long-term investment account that has been closed as aforesaid, a person proves to the satisfaction of the court by which the account was kept that he is entitled to, or to part of, the money representing the proceeds of the realisation, upon its closure, of shares in an investment fund allotted in consideration of the transfer to the fund of money placed to the account, the court shall make an order for the payment to him of the money to which he is entitled together (if the court so directs) with all or any part of the interest which would have accrued on the money had it been placed to a short-term investment account on the date on which the said long-term investment account was closed.

(3) The amount required to comply with an order of a court under the last foregoing subsection shall be paid out of the Consolidated Fund to the Accountant General".

**10.** If the Lord Chancellor, whether on a representation made to him by any person interested or not, certifies that the Accountant General has been guilty of any default with respect to any money or securities in a county court in England or Wales, such sum as the Lord Chancellor certifies to be necessary for making good the default shall be paid out of moneys provided by Parliament or, if and so far as it is not so paid, shall be charged on and issued out of the Consolidated Fund.

Provision of money for making good default of Accountant General with respect to funds in county courts.

**11.** The power of the Lord Chancellor under section 169 of the County Courts Act 1959 to make separate funds rules for the Mayor's and City of London Court shall not include power to require the Chamberlain of the City of London to transfer money as mentioned in paragraph (c) of section 168 of that Act but shall include power to require him to transfer to the Accountant General money placed to a long-term investment account and the Accountant General to transfer it as mentioned in sub-paragraph (ii) of that paragraph.

Consequential amendment with respect to Mayor's and City of London Court.

1959 c. 22.

**PART I**     *Investment of Money transferred under Funds Rules to, and ultimate Liability of Consolidated Fund for Payments under such Rules by, the National Debt Commissioners*

Investment of money transferred under funds rules to National Debt Commissioners.

1959 c. 22.

**12.—(1)** The Commissioners may invest, in such manner as may be prescribed by regulations made by the Treasury, money transferred to them in pursuance of rules made under section 7 of this Act or section 168 of the County Courts Act 1959, and the interest or dividends accruing on investments made under this subsection.

(2) If in any accounting year the aggregate of the sums of money received by the Commissioners by way of interest and dividends on investments made by them under the foregoing subsection, after deduction of any sum required by the Treasury to be set aside to provide for depreciation in the value of investments so made, exceeds the aggregate of the sums due to be paid or credited in respect of that year by way of interest on moneys placed in the Supreme Court and in the county courts to deposit and short-term investment accounts, the excess shall be paid into the Exchequer; and if, in any accounting year, the aggregate of the sums of money received as aforesaid, after deduction of any sum required by the Treasury to be set aside as aforesaid, is less than the aggregate of the sums due as aforesaid, the deficiency shall be made good out of the Consolidated Fund.

(3) If, at any time, the Treasury are satisfied that the investments held by the Commissioners in consequence of the exercise of the power conferred by subsection (1) of this section exceed in value what is reasonably required for the purposes of rules made under section 7 of this Act and rules made under section 168 of the County Courts Act 1959, they may direct the Commissioners so to reduce those investments that their value is diminished by such amount (being an amount equal to the excess) as may be specified in the direction; and the reduction shall, according as the Commissioners may determine, be effected—

(a) by the cancellation of investments consisting of securities the principal of which, and the interest on which, are charged on the Consolidated Fund; or

(b) by the realisation of investments not so consisting; or partly in the one way and partly in the other.

(4) Any sums received by the Commissioners upon the realisation of investments in pursuance of the last foregoing subsection shall be paid into the Exchequer and shall be issued out of the Consolidated Fund at such times as the Treasury may direct, and shall be applied by the Treasury in redeeming or paying off debt of such description as they think fit.

13. If at any time the Commissioners are unable to pay to the Accountant General a sum due from them to him under rules made under section 7 of this Act or section 168 of the County Courts Act 1959 the Treasury shall provide them with it out of the Consolidated Fund.

PART I

Ultimate liability of Consolidated Fund for payments under funds rules by National Debt Commissioners.  
1959 c. 22.

*Special Provisions with respect to Statutory Deposits, &c.*

14.—(1) Section 4(1) of this Act shall apply to the deposit of money with the Accountant General under or by virtue of—

- (a) section 12 of the Tramways Act 1870 ;
- (b) section 11 of the Light Railways Act 1896 ;
- (c) section 7 of the Industrial Assurance Act 1923 ;
- (d) section 43 of the Civil Aviation Act 1949 ;
- (e) section 4 of the Prevention of Fraud (Investments) Act 1958 ;
- (f) paragraph 1 of Schedule 2 to the Insurance Companies Act 1958 ; or
- (g) section 202 or 204 of the Road Traffic Act 1960 ;

Special provisions with respect to statutory deposits, &c.  
1870 c. 78.  
1896 c. 48.  
1923 c. 8.  
1949 c. 67.  
1958 c. 45.  
1958 c. 72.  
1960 c. 16.

as it applies to the payment of money into the Supreme Court ; and section 4(2) and (3) of this Act shall apply to the deposit with the Accountant General of securities in lieu of money in exercise of a right to make such a deposit conferred by section 12 of the Tramways Act 1870 or by regulations made under any of the enactments mentioned in subsection (5) below as they apply to the transfer of securities into the Supreme Court.

(2) Sections 6 to 8 of this Act shall not apply to money deposited with the Accountant General under or by virtue of any of the enactments mentioned in paragraphs (a) to (g) of the foregoing subsection or under—

- (a) section 35 or 37 of the Road Traffic Act 1930 ; or
- (b) section 4 of the Prevention of Fraud (Investments) Act 1939 ;

1930 c. 43.  
1939 c. 16.

or to securities which are in the hands of the Accountant General in consequence of a person's having availed himself of such a right as aforesaid.

(3) Statutory deposit regulations may apply for the purposes thereof any of the provisions (with or without modification) of rules for the time being in force under section 7 of this Act.

(4) If the Lord Chancellor certifies, whether on a representation made to him by any person or not, that the Accountant General has been guilty of any default with respect to a statutory deposit made with him or with respect to any such securities as are mentioned in subsection (2) above, such sum as the Lord Chancellor certifies to be necessary for making good the default shall be paid out of moneys provided by Parliament or, if and so far as it is not so paid, shall be charged on and issued out of the Consolidated Fund.

## PART I

(5) The enactments referred to in subsection (1) above with reference to this subsection are—

- 1909 c. 49. (a) section 2 of the Assurance Companies Act 1909 ;  
 1939 c. 16. (b) section 4 of the Prevention of Fraud (Investments) Act 1939 ;  
 1946 c. 28. (c) section 5(3) of the Assurance Companies Act 1946 ;  
 1949 c. 67. (d) paragraph 7(2) of Schedule 6 to the Civil Aviation Act 1949 ;  
 1958 c. 45. (e) section 4 of the Prevention of Fraud (Investments) Act 1958 ;  
 1958 c. 72. (f) section 20 of the Insurance Companies Act 1958 ; and  
 1960 c. 16. (g) section 210 of the Road Traffic Act 1960.

*Supplementary Provisions*

## Accounts.

15.—(1) The Accountant General and the Public Trustee shall, in respect of the period beginning with the commencement of this Act and ending with the last day of February next following, and in respect of each accounting year beginning after that commencement, each prepare, in such form as the Treasury may direct, such accounts of his transactions under common investment schemes, rules made under section 7 of this Act, rules made under section 168 of the County Courts Act 1959, rules made under section 169 of that Act and statutory deposit regulations as the Treasury may direct, and shall send them to the Comptroller and Auditor General not later than the end of October following; and the National Debt Commissioners shall, in respect of the period beginning with the commencement of this Act and ending with the last day of February next following, and in respect of each accounting period beginning after that commencement, prepare in such form as the Treasury may direct, such accounts of their transactions under rules made under the said section 7 and rules made under the said section 168 and of their transactions under section 12 of this Act as the Treasury may direct, and shall send them to the Comptroller and Auditor General not later than the end of October following.

(2) The Comptroller and Auditor General shall examine, certify and report on accounts sent to him under the foregoing subsection and lay copies of them and of his report thereon before each House of Parliament.

(3) The transactions under rules made under section 168 of the County Courts Act 1959 of which accounts are, by section 173 of that Act, required to be kept by the Accountant General and the Commissioners shall not include any effected after the commencement of this Act.

## 1906 c. 55.

(4) In section 14(1) of the Public Trustee Act 1906 (which specifies purposes for which rules are to be made), the reference to accounts to be kept shall be construed as not including

accounts of transactions of which accounts are required by sub-section (1) above to be kept by the Public Trustee.

PART I

16. Any power conferred by this Part of this Act to make a scheme, or rules or regulations, shall be exercisable by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Parliamentary control of powers to make schemes, rules and regulations.

17.—(1) The enactments specified in column 1 of Schedule 1 to this Act shall have effect subject to the amendments respectively specified in relation thereto in column 2 of that Schedule (being amendments necessary for bringing those enactments into conformity with this Part of this Act).

Amendments of Acts to secure conformity with Part I of this Act.

(2) Without prejudice to section 23 of the Interpretation Act 1889 or any corresponding enactment of the Parliament of Northern Ireland, any reference in an Act passed or other instrument made before the commencement of this Act which is, or includes, a reference to a provision of the Lands Clauses Consolidation Act 1845 that is amended by this Act shall, unless the contrary intention appears, be construed as referring, or as including a reference, to that provision as so amended.

1889 c. 63.

1845 c. 18.

18. In this Part of this Act and in Schedule 1 to this Act the following expressions have the meanings hereby assigned to them respectively, that is to say,—

Interpretation of Part I and Schedule 1.

“the Accountant General” means the Accountant General of the Supreme Court;

“accounting year” means a period of twelve months beginning with 1st March;

“the Commissioners” means the National Debt Commissioners;

“common investment scheme” has the meaning assigned to it by section 1(2) of this Act;

“the Consolidated Fund” means the Consolidated Fund of the United Kingdom;

“county court” means a county court in England or Wales;

“the mental health authority” means the authority having jurisdiction under Part VIII of the Mental Health Act 1959;

1959 c. 72.

“statutory deposits” means sums of money deposited as mentioned in section 14(2) of this Act;

“statutory deposit regulations” means regulations made under any of the enactments mentioned in section 14(5) of this Act, rules made under section 64 of the Tramways Act 1870, or any provision included in an order under the Light Railways Act 1896 by virtue of section 11(k) thereof;

1870 c. 78.

1896 c. 48.

“the Supreme Court” means the Supreme Court of Judicature in England.

## PART II

MISCELLANEOUS AMENDMENTS OF LAW RELATING  
TO ENGLAND AND WALES

Control by court, in certain cases, of money recovered under Fatal Accidents Acts.

19.—(1) Where, in any proceedings instituted in Her Majesty's High Court of Justice in England, a county court in England or Wales or the Mayor's and City of London Court,—

- (a) money is, or has been, recovered by or on behalf of, or adjudged or ordered or agreed to be paid to, or for the benefit of, a widow in satisfaction of a claim made by her or on her behalf under the Fatal Accidents Acts 1846 to 1959 ; or
- (b) money paid into court is, or has been, accepted by or on behalf of a widow in satisfaction of such a claim as is mentioned in paragraph (a) above ;

then, if the proceedings were for the benefit also of a person who, when the money is or was recovered, or adjudged or ordered or agreed to be paid, or accepted, is or was an infant, the money shall, so long as he remains an infant, be subject to be dealt with in like manner as money recovered in proceedings brought by an infant is subject to be dealt with.

(2) Where money that has been recovered, or adjudged or ordered or agreed to be paid, as mentioned in subsection (1)(a) above, or has, after payment into court, been accepted as mentioned in subsection (1)(b) above, is in court at the commencement of this Act, then if it is not subject to be dealt with under that subsection and the person entitled thereto is not under disability it shall be paid out to that person upon an application's being made in that behalf to the court.

(3) In this section "widow", in relation to a claim, means the widow of the person whose death gave rise to the claim.

Increase of amount determining county court jurisdiction to make administration orders, restriction on presentation of bankruptcy petitions and minor amendments about such orders.

1959 c. 22.

20.—(1) In section 148(1) of the County Courts Act 1959 (which authorises a county court to make an order, hereafter in this section referred to as an "administration order", for the administration of the estate of a debtor who is unable to pay the amount of a judgment against him in that court and alleges that his whole indebtedness amounts to a sum not exceeding £50) for the words "fifty pounds" there shall be substituted the words "three hundred pounds"; and accordingly in section 148(3) (effect on administration order of its being found that the total amount of debts exceeds £50) the like substitution shall be made.

(2) Her Majesty may by Order in Council vary the said section 148(1) and 148(3) by substituting, for the references therein to £300, references to such greater sum as may be specified in the Order.

(3) Before an administration order is made by a court, the registrar of the court shall, in accordance with rules made under section 156 of the County Courts Act 1959, send to every

person whose name the debtor has notified to the appropriate county court as being a creditor of his notice that that person's name has been so notified; and so long as the order is in force, a creditor whose name is included in the schedule to the order shall not, without the leave of that court, be entitled to present, or join in, a bankruptcy petition against the debtor unless—

- (a) his name was so notified; and
- (b) the debt by virtue of which he presents, or joins in, the petition exceeds £100; and
- (c) the notice given to the creditor by the registrar in accordance with this subsection was received by the creditor within twenty-eight days immediately preceding the day on which the petition is presented.

(4) In section 150 of the County Courts Act 1959 (which, 1959 c. 22. when an administration order is made, bars a creditor from remedies in respect of a debt which has been notified to a county court or is scheduled to the order, and requires a stay of proceedings in a county court or other inferior court in respect of such a debt)—

- (a) the requirement to stay proceedings shall not operate as a requirement that a county court in which proceedings in bankruptcy against the debtor are pending shall stay those proceedings; and
- (b) the reference to notification to a county court shall be construed as a reference to notification to the appropriate county court.

(5) In section 149(a) of the County Courts Act 1959, the requirement that notice of an administration order shall be sent to every creditor notified by the debtor shall be construed as a requirement that notice shall be sent to every person whose name a debtor has notified to the appropriate county court as being a creditor of his.

(6) In this section any reference to notification to the appropriate county court shall, in relation to an administration order, be construed as a reference to the giving, before the making of the order, of notice, in accordance with rules made under the said section 156, to the court which, at the time when the notification is given, has the power to make the order.

(7) The power conferred by subsection (2) above to make an Order in Council shall include power to vary the Order; and an Order in Council under the said subsection (2) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

21. The making, after the commencement of this Act, of an application to a county court, in accordance with rules made under section 156 of the County Courts Act 1959, for an order under section 148(1) of that Act shall be treated, for the purposes of the Bankruptcy Act 1914, as an act of bankruptcy. 1914 c. 59.

**PART II**  
**Execution.**  
 1894 c. 71.  
 (56 & 57 Vict.)

**22.**—(1) Section 26(1) of the Sale of Goods Act 1893 (which provides that a writ of execution against goods and chattels shall bind the property therein of the execution debtor as from the time when it is delivered to the sheriff, but that it shall not prejudice the title to the goods acquired by a person in good faith and for valuable consideration unless at the time when he acquired his title he had notice that the writ, or any other writ by virtue of which the goods of the execution debtor might be seized or attached, had been delivered to, and remained unexecuted in the hands of, the sheriff) shall, in the case of,—

1959 c. 22.

(a) a warrant of execution which is issued after the commencement of this Act from a county court against the goods and chattels of a person and sent to the registrar of another county court for execution under the provisions of section 138 of the County Courts Act 1959 ;

(b) an execution which is issued after the commencement of this Act by a local court (as defined by section 140(3) of the said Act of 1959) against the goods and chattels of a person and sent to a county court to be enforced under that section ;

have effect as if, for references to the time when the writ is delivered to the sheriff, there were substituted references to the time when it is received by the registrar of the court through which it is to be enforced, and the reference to a writ's having been delivered to, and remaining unexecuted in the hands of, the sheriff shall be construed accordingly.

(2) References in the said section 26 to the goods of the execution debtor shall, for the purposes of the application of that section to England and Wales, include references to anything else of his that may lawfully be seized in execution.

(3) Where a claim is made to, or in respect of, any goods seized in execution under process of a county court but the claimant does not comply with the requirements of section 135(1) of the County Courts Act 1959 as to making a deposit with, or giving security to, the bailiff, the goods shall (notwithstanding subsection (3) of that section) not be sold if the registrar decides that, in all the circumstances, the decision of the judge on the claim ought to be awaited.

(4) Section 138(3) of the County Courts Act 1959 (which provides that, where a warrant of execution is sent by the registrar of one county court to the registrar of another county court for execution under the provisions of that section, the judge of the court to which the warrant is sent shall have the same powers of staying the execution as has the judge of the court from which the warrant is sent) shall have effect with the omission of the words "the judge of" (in both places where those words occur).



**23.—(1)** Where a lessor is proceeding by action in a county court in England or Wales to enforce against a lessee a right of re-entry or forfeiture in respect of any land for non-payment of rent, and the court by order made in pursuance of section 191(1)(b) of the County Courts Act 1959 orders possession of the land to be given to the lessor at the expiration of a period fixed by the court unless within that period the lessee pays into court all the rent in arrear and the costs of the action, the court may extend that period at any time before possession of the land is recovered in pursuance of the order.

**PART II**  
 Power of county court to extend period for giving possession of land in proceedings for enforcement of right of re-entry or forfeiture.  
 1959 c. 22.

**(2)** Where, under the foregoing subsection, a court extends a period at a time when that period has expired and a warrant has been issued for the possession of the land, the court shall suspend the warrant for the period of the extension and, if, before the expiration of the last-mentioned period, the lessee pays into court all the rent in arrear and the costs of the action, shall cancel the warrant.

**(3)** The extension under subsection (1) above of a period fixed by a court shall not be treated as relief from which the lessee, if he fails within that period to pay into court all the rent in arrear and the costs of the action, is barred by virtue of section 191(1)(c) of the County Courts Act 1959.

**(4)** Where, under subsection (1) above, a court extends a period, any reference in the said section 191(1)(c) (which, as well as barring a lessor from relief as mentioned in the last foregoing subsection, provides that if, within the period specified in the order, the lessee pays into court the rent in arrear and costs he shall continue to hold the land) to the period specified in the order shall be construed as reference to that period as so extended.

**24.—(1)** In addition to persons otherwise qualified—

- (a)** a registrar of the Chancery Division of the High Court, and a district registrar of that Court, shall be qualified to be appointed a master of the Chancery Division of that Court ;
- (b)** a district registrar of the High Court, and a registrar of a district for which a court is to be held under section 2 of the County Courts Act 1959, shall be qualified to be appointed a master of the Supreme Court (Taxing Office).

Extension of descriptions of persons qualified for appointment to offices of Master, Chancery Division and Master, Taxing Office.

**(2)** In this section “the High Court” means Her Majesty’s High Court of Justice in England and “the Supreme Court” means the Supreme Court of Judicature in England.

**25.—(1)** Section 128 of the Supreme Court of Judicature (Consolidation) Act 1925 (which relates to the pensions of certain officers) shall, in its application to the retirement of a person, after the commencement of this Act, from the office of Lord Chancellor’s Legal Visitor, have effect as if, in subsection (1)(c)

Amelioration of conditions qualifying Lord Chancellor’s Legal Visitor for pension.  
 1925 c. 49.

## PART II

thereof (which prohibits the grant of a superannuation allowance to an officer under the age of seventy-two years unless he retires upon a medical certificate or has served fifteen years), for the words "fifteen years", there were substituted the words "ten years".

1950 c. 11.  
(14&15Geo.6.)

(2) Any increase attributable to the foregoing subsection in the sums which, under section 118(2) of the said Act of 1925 or section 25(2) of the Administration of Justice (Pensions) Act 1950, are payable out of moneys provided by Parliament shall be paid out of moneys so provided.

District probate registry orders to be subject to negative, instead of affirmative, resolution.  
1925 c. 49.

26. The proviso to section 108(3) of the Supreme Court of Judicature (Consolidation) Act 1925 (which precludes the making, by the President of the Probate, Divorce and Admiralty Division, of an order under that subsection modifying or varying the provisions of Schedule 2 to that Act with respect to district probate registries unless a draft of the order has been approved by a resolution of each House of Parliament) shall cease to have effect; but section 212 of that Act (annulment in pursuance of a resolution of either House of Parliament of certain instruments made under the Act) shall apply to such an order as if it were a regulation made under that Act and by that Act required to be laid before Parliament.

Amendment of section 8 of Prosecution of Offences Act 1879.  
1879 c. 22.

27. A statutory instrument by which the power to make, vary, rescind or add to regulations conferred on the Attorney General by section 8 of the Prosecution of Offences Act 1879 is exercised shall be subject to annulment in pursuance of a resolution of either House of Parliament, and for the requirement that the approval of the Lord Chancellor and a Secretary of State shall be requisite to the exercise of that power there shall be substituted a requirement that the exercise thereof shall be subject to the concurrence of a Secretary of State.

Commutation of benefits under section 10 of Courts of Justice Concentration (Site) Act 1865.  
1865 c. 49.

28.—(1) If a person for the time being entitled to a benefit conferred by section 10 of the Courts of Justice Concentration (Site) Act 1865 on the incumbent of a benefice by way of annuity concurs in the making between the Minister of Public Building and Works and the Church Commissioners of an agreement for the commutation of that benefit into a capital sum specified in the agreement to be paid by that Minister to those Commissioners then, upon payment of that sum, the liability of that Minister under that section to the incumbent of that benefice shall determine.

1951 No. 5.

(2) A sum paid in pursuance of such an agreement as aforesaid with reference to a benefice shall be deemed, for the purposes of section 4 of the Benefices (Stabilization of Incomes) Measure 1951 (which provides for charging the general fund

of the Church Commissioners with the payment to a benefice of interest on the sum appropriated thereto under that section in consequence of money's being received by them on behalf of the benefice to be held as endowment capital otherwise than on special trusts), to have been received by the Church Commissioners on behalf of that benefice to be so held.

PART II

(3) Any sum required by the Minister of Public Building and Works to enable him to make a payment in pursuance of such an agreement as aforesaid shall be paid to him out of moneys provided by Parliament.

## PART III

QUALIFICATION OF EX-SERVICE MEMBERS OF APPEAL TRIBUNALS UNDER WAR PENSIONS (ADMINISTRATIVE PROVISIONS) ACT 1919

29. For sub-paragraph (ii) of paragraph 2 of the Schedule to the War Pensions (Administrative Provisions) Act 1919 (by virtue whereof one of the members of an appeal tribunal established under section 8 of that Act must be a disabled officer who retired or was demobilised from the forces during the 1914-18 war while suffering impairment or a disabled man who was similarly discharged or demobilised) there shall be substituted the following sub-paragraph:—

Amendment of War Pensions (Administrative Provisions) Act 1919. 1919 c. 53.

“ (ii) a person who has served in Her Majesty's Forces ”.

## PART IV

PROVISIONS WITH RESPECT TO NORTHERN IRELAND

30. Her Majesty may by Order in Council direct that section 1(1) of this Act shall have effect as if the reference to moneys in the Supreme Court included references to moneys in the Supreme Court of Judicature of Northern Ireland and moneys which may be invested in pursuance of a general order made under section 118 of the Lunacy Regulation (Ireland) Act 1871 by the Lord Chief Justice of Northern Ireland; and an Order in Council under this section may make such modifications of the remaining provisions of the said section 1 as appear to Her Majesty to be requisite or expedient in consequence of the giving of the direction.

Power of Her Majesty to extend scope of section 1 of this Act so as to include certain Northern Irish moneys. 1871 c. 22.

31. The limitation imposed by section 4(1)(14) of the Government of Ireland Act 1920 (which precludes the Parliament of Northern Ireland from making laws in respect of any matter declared by that Act to be a reserved matter) shall not be construed so as to prevent that Parliament from including in a law made by it a provision which would correspond to section 19 of this Act if, for the references to the courts therein mentioned and the Fatal Accidents Acts 1846 to 1959, there were substituted respectively references to Her Majesty's High Court of Justice in Northern Ireland and any similar enactments for the time being in force in Northern Ireland and if subsection (2) were omitted.

Power of Parliament of Northern Ireland to enact provisions similar to those of section 19 of this Act. 1920 c. 67.

**PART IV**  
 Transcript of shorthand notes of trial on indictment. 1930 c. 45.

**32.** In section 15(2) of the Criminal Appeal (Northern Ireland) Act 1930 (under which the Minister of Home Affairs for Northern Ireland is entitled to have a transcript of the shorthand notes taken at a trial on indictment in Northern Ireland made and furnished to him for his use), the words "for his use" shall be omitted.

Repeal of section 116 of Probates and Letters of Administration Act (Ireland) 1857. 1857 c. 79.

**33.** Section 116 of the Probates and Letters of Administration Act (Ireland) 1857 (which requires the Treasury to prepare, and to present to Parliament, an annual return of fees and moneys levied, and salaries, expenses and superannuations, &c., paid, under that Act) shall cease to have effect.

## PART V

### SUPPLEMENTAL

Cesser of obsolete, &c., enactments.

**34.—**(1) Whereas the enactments specified in columns 1 and 2 of Schedule 2 to this Act have, to the extent specified in column 3 of that Schedule become obsolete, spent or unnecessary or been superseded by other enactments:

Now, therefore, the enactments so specified shall cease to have effect to the said extent.

1845 c. 18.

(2) Any reference in the said Schedule 2 to a provision of the Lands Clauses Consolidation Act 1845 shall be taken to refer as well to that provision as incorporated in any Act or other instrument as to it as originally enacted; and, so far as regards that Act, this section shall not extend to Northern Ireland.

Construction of references to enactments.

**35.** References in this Act to any enactment shall, except in so far as the context otherwise requires, be construed as references to that enactment as amended by or under any subsequent enactment, including this Act.

Short title, commencement and repeal.

**36.—**(1) This Act may be cited as the Administration of Justice Act 1965.

(2) This Act shall come into force on such day as the Lord Chancellor may by order made by statutory instrument appoint.

(3) Different days may be appointed by order under this section for different purposes of this Act; and any reference in any provision of this Act to the commencement of this Act shall, unless otherwise provided by any such order, be construed as a reference to the day on which that provision comes into operation.

(4) The enactments specified in columns 1 and 2 of Schedule 3 to this Act are hereby repealed to the extent specified in column 3 of that Schedule.

## SCHEDULES

## SCHEDULE 1

Sections 17 &amp; 18

AMENDMENTS OF ENACTMENTS FOR SECURING CONFORMITY  
WITH PART I OF THIS ACT

<i>Enactment</i>	<i>Amendment</i>
The Crown Debts Act 1801 (41 Geo. 3. (U.K.) c. 90).	In section 6, for the words from "into the Bank of England" onwards there shall be substituted the words "into the Supreme Court".
The Glebe Exchange Act 1815 (55 Geo. 3. c. 147).	In section 12, for the words from "into the Bank of England" to "or hereditaments" (where next occurring) there shall be substituted the words "into the Supreme Court", and for the words from "and in the meantime" to "kingdom, and", there shall be substituted the words "and if, before it is so applied or laid out, it is dealt with under section 6 of the Administration of Justice Act 1965".
The Chelsea and Kil- mainham Hospitals Act 1826 (7 Geo. 4. c. 16).	In section 44, for the words "into the Bank of England" there shall be substituted the words "into the Supreme Court".  In section 46, for the words from "into the Bank of England" to "Middlesex" there shall be substituted the words "into the Supreme Court", and for the words from "and in the meantime" (where first occurring) to "bank annuities" (where last occurring) there shall be substituted the words "and if, before the said money is so applied, it is dealt with under section 6 of the Administration of Justice Act 1965, the annual proceeds thereof".  In section 47, for the words from "into the bank" to "aforesaid" there shall be substituted the words "into the Supreme Court".  In section 49, for the words from "into the Bank" to "Chancery" there shall be substituted the words "into the Supreme Court", and for the words "bank annuities" (wherever occurring) there shall be substituted the words "securities".  In section 50, for the words "said Court of Chancery" there shall be substituted the words "Supreme Court".  In section 51, for the words "the Bank of England" there shall be substituted the words "the Supreme Court".

## SCH. 1

<i>Enactment</i>	<i>Amendment</i>
The Clergy Residence Act 1826 (7 Geo. 4. c. 66).	In section 3, for the words from "into the Bank of England" to "or lands" where next occurring, there shall be substituted the words "into the Supreme Court", for the words "the said Court of Chancery of England or Ireland" there shall be substituted the words "the court", and for the words from "and in the meantime" to "Ireland, and" there shall be substituted the words "and if, before it is so applied or laid out, it is dealt with under section 6 of the Administration of Justice Act 1965".
The Court Funds Act 1829 (10 Geo. 4. c. 13).	After the word "Exchequer" (where first occurring) there shall be inserted the words "or into the Supreme Court", and the words "into the Bank of England" (where secondly occurring) shall be omitted.
The Ecclesiastical Houses of Residence Act 1842 (5 & 6 Vict. c. 26).	In section 12, for the words from "into the Bank of England" to "enfranchised" (where next occurring) there shall be substituted the words "into the Supreme Court", for the words from "and in the meantime" (where first occurring) to "aforesaid" there shall be substituted the words "and if, before it is so applied or so laid out and invested, it is dealt with under section 6 of the Administration of Justice Act 1965", and the words from "and the certificate" to "certified to be received" shall be omitted.
The Defence Act 1842 (5 & 6 Vict. c. 94).	Section 26 shall, in its application to Her Majesty's High Court of Justice in England and Her Majesty's High Court of Justice in Northern Ireland, have effect with omission of the words "or for placing out such part thereof as shall be principal in the public funds, or upon government or real securities". Section 30 shall, as regards money paid into the Supreme Court, have effect with the substitution, for the words "any bank annuities", of the words "any investments", for the words "any such bank annuities", of the words "any such investments or money" and, for the words "the bank annuities to be purchased with such money, and also the capital of such bank annuities", of the words "the money or the investments to be purchased therewith, and also the investments themselves".

*Enactment*

The Lands Clauses Consolidation Act 1845 (8 & 9 Vict. c. 18).

*Amendment*

SCH. 1

Section 69 shall, in the case of purchase money or compensation payable in respect of, or of an interest in, or for damage to, lands in England or Wales, have effect with the substitution, for the words from "be paid into the Bank" to "the said courts" of the words "be paid into the Supreme Court".

Section 70 shall, in the case of money paid into the Supreme Court, have effect with the substitution, for the words from "and until the money" to "annual proceeds thereof paid", of the words "and if, before it is so applied, it is dealt with under section 6 of the Administration of Justice Act 1965, the annual proceeds thereof shall be paid".

Section 71 shall, in the case of purchase money or compensation payable in respect of, or of an interest in, or for damage to, lands in England or Wales, have effect with the substitution, for the words "be paid into the Bank", of the words "be paid into the Supreme Court" and, for the words "money paid into the Bank", of the words "money paid into the Supreme Court".

Section 73 shall, in the case of money payable in respect of the taking, using or interfering with lands in England or Wales, have effect with the substitution, for the words "be paid into the Bank", of the words "be paid into the Supreme Court" and, for the words "so paid into the Bank", of the words "paid into the Supreme Court".

In section 74, after the word "into" there shall be inserted the words "the Supreme Court or".

In section 75, before the word "deposit" (where it first occurs) there shall be inserted the words "payment into court or", before the word "deposit" (where it secondly occurs) there shall be inserted the words "payment or", and before the word "deposited" there shall be inserted the words "paid or".

Section 76 shall, in the case of, or of an interest in, lands in England or Wales that have, or has, been purchased or taken, have effect with the substitution, for the words from "to deposit the purchase money" onwards, of the words

## SCH. 1

*Enactment*

The Lands Clauses Consolidation Act 1845 (8 & 9 Vict. c. 18)—  
*cont.*

*Amendment*

“ to pay into the Supreme Court the purchase money or compensation payable in respect of such lands ”.

In section 77, for the words “ such deposit ” (wherever they occur) there shall be substituted the words “ such payment or deposit ”, and for the word “ deposited ” there shall be substituted the words “ paid or deposited ”.

Section 78 shall, in the case of purchase money or compensation payable in respect of, or of an interest in, lands in England or Wales, have effect as if, after the word “ so ” (in both places where it occurs), there were inserted the words “ paid or ”, and as if, for the words from “ order such money ” to “ thereof ” (where it last occurs), there were substituted the words “ order distribution of the money according to the respective estates, titles or interests of the parties making claim to such money or lands, or any part thereof, and if, before the money is distributed, it is dealt with under section 6 of the Administration of Justice Act 1965 payment likewise of the dividends thereof ”.

In section 79, for the words “ the money so deposited, and to the dividends or interest of the annuities or securities purchased therewith ” there shall be substituted the words “ the money so paid or deposited, and to the interest or dividends of it or of the securities purchased therewith ”.

In section 80, after the word “ monies ” (where it first occurs) there shall be inserted the words “ paid into the Supreme Court or ”, after the word “ so ” there shall be inserted the words “ paid or ”, the words “ in government or real securities ” shall be omitted and for the words from “ and interest ” to “ or of the ” there shall be substituted the words “ of the monies, and for the payment out of court of the principal thereof or of any ”.

Section 84 shall, in the case of lands in England or Wales, have effect with the substitution, for the words “ deposited in the Bank ”, of the words “ paid into the Supreme Court ”.



*Enactment*

The Lands Clauses Consolidation Act 1845 (8 & 9 Vict. c. 18)—  
*cont.*

*Amendment*

SCH. 1

Section 85 shall, in the case of lands in England or Wales have effect as if, for the words “to deposit in the Bank”, the words “for deposit in the Bank”, the words “deposited in the Bank” and the words “such deposit”, there were respectively substituted the words “to pay into the Supreme Court”, the words “for payment into the Supreme Court”, the words “paid into the Supreme Court” and the words “such payment”.

The Act shall, in its application to England and Wales, have effect with the substitution for sections 86, 87 and 88 of the following section:—

“86. Money paid under section 85 of this Act into the Supreme Court shall remain there by way of security to the parties whose lands shall so have been entered upon for the performance of the condition of the bond to be given by the promoters of the undertaking, as hereinbefore mentioned, and, if dealt with under section 6 of the Administration of Justice Act 1965 shall be accumulated; and upon the condition of such bond being fully performed the High Court may, on the application of the promoters, order it, or the proceeds of the securities in which it has been invested, together with the accumulation thereof, to be paid to the promoters of the undertaking, or if such condition shall not be fully performed it shall be lawful for the said Court to order the same to be applied, in such manner as it shall think fit, for the benefit of the parties for whose security the same shall have been paid”.

Section 99 shall, in the case of lands in England or Wales, have effect with the substitution, for the words “and upon payment or deposit in the Bank of the compensation so determined”, of the words “and upon payment of the compensation so determined either to the persons entitled thereto or into the Supreme Court”.

Section 100 shall, in the case of lands in England or Wales, have effect with the substitution, for the words “on deposit thereof in the Bank”, of the words

## SCH. 1

*Enactment*

The Lands Clauses Consolidation Act 1845 (8 & 9 Vict. c. 18)—  
*cont.*

*Amendment*

“ on payment thereof into the Supreme Court ”, with the substitution, for the words “ deposited as aforesaid ”, of the words “ paid into the Supreme Court as aforesaid ”, and with the substitution, for the words from “ by payment ” onwards, of the words “ by payment, as hereinafter provided, of compensation for the same either to the persons entitled thereto or into the Supreme Court ”.

Section 107 shall, in the case of lands in England or Wales over which commonable or other rights subsist, have effect with the substitution, for the words “ deposit in the Bank in the manner provided in the like case ”, of the words “ payment into the Supreme Court ” with the omission of the words “ or deposited ”, and with the substitution, for the words “ so deposited ”, of the words “ so paid into the Supreme Court ”.

Section 109 shall, in the case of lands in England or Wales subject to a mortgage, have effect with the substitution, for the words “ to deposit in the bank, in the manner provided by this Act in like cases ”, of the words “ to pay into the Supreme Court ”.

Section 111 shall, in the case of lands in England or Wales subject to a mortgage, have effect with the substitution, for the words from “ to deposit ” to “ every such payment or deposit ”, of the words “ to pay into the Supreme Court the amount of such value or compensation; and the making of payment to the mortgagee or into the Supreme Court ”, and, for the words “ by such payment or deposit ”, of the words “ by payment to the mortgagee or into the Supreme Court ”.

Section 113 shall, in the case of lands in England or Wales subject to a mortgage, have effect with the substitution, for the words from “ to pay the amount ” to “ such payment or deposit ”, of the words “ to pay into the Supreme Court the amount of such value or compensation; and the making of payment to the mortgagee or into the Supreme Court ”.

Section 117 shall, in the case of lands in England or Wales charged with payments or incumbrances not otherwise provided

*Enactment**Amendment*

The Lands Clauses Consolidation Act 1845 (8 & 9 Vict. c. 18)—  
*cont.*

for in the Act, have effect with the substitution, for the words from “to deposit” to “like cases”, of the words “to pay into the Supreme Court the amount of the compensation”.

The Inclosure Act 1845 (8 & 9 Vict. c. 118).

In section 138, for the words from “be paid” to “ex parte the commissioners” there shall be substituted the words “be paid into the Supreme Court”.

Section 139 shall be omitted.

In section 140, for the words from “be paid” to “his account as aforesaid” there shall be substituted the words “be paid into the Supreme Court”, and for the words from “and the money so paid to such trustees” to the end there shall be substituted the words “and the money so paid to such trustees shall be by them applied in like manner as is hereinbefore directed with respect to money paid into the Supreme Court, but without obtaining or being required to obtain any order of the court touching the application thereof, and the dividends and produce arising from the money before it is so applied shall from time to time be paid to the parties aforesaid”.

The Tithe Act 1846 (9 & 10 Vict. c. 73).

In section 9, for the words “be paid into the Bank of England” to “until the same be applied” there shall be substituted the words “be paid into the Supreme Court in order that it may be applied”, for the words from “and until the money” to “and the dividends thereof paid” there shall be substituted the words “and if, before it is so applied, it is dealt with under section 6 of the Administration of Justice Act 1965, the dividends thereof shall be paid”, and for the words “to be paid for redemption into the Bank of England in the name and with the privity of the said accountant general” there shall be substituted the words “to be paid into the Supreme Court”.

The Queen’s Remembrancer Act 1859 (22 & 23 Vict. c. 21).

In section 8, for the words from “be paid into the Bank of England” to “his name as aforesaid” there shall be substituted the words “be paid into the Supreme Court; and upon the filing there of a certificate of the Accountant General of the Supreme Court of the payment”.

## SCH. 1

<i>Enactment</i>	<i>Amendment</i>
The Tithe Act 1860 (23 & 24 Vict. c. 93).	In section 37, for the words "into the Bank of England in the name of the Accountant General" there shall be substituted the words "into the Supreme Court".
The Defence Act 1860 (23 & 24 Vict. c. 112).	In sections 21 and 22, for the words "into the Bank of England or Ireland" there shall be substituted the words "into the Supreme Court or into the Bank of Ireland". In section 23, for the words from "Bank of England" to "Court of Chancery" (where first occurring) there shall be substituted the words "Supreme Court".
The Telegraph Act 1869 (32 & 33 Vict. c. 73).	In section 11, for the words "to deposit" there shall be substituted the words "to pay or deposit", the words "in the bank" shall be omitted, and for the word "deposited" (in each place where it occurs) there shall be substituted the words "paid or deposited".
The Tramways Act 1870 (33 & 34 Vict. c. 78).	Section 12 shall, except in the case of a tramway that will be wholly situate in Scotland, have effect with the substitution, for the references to the payment of a prescribed sum of money into, and the deposit of a security of the prescribed nature in, the prescribed bank, of references respectively to the deposit of such a sum of money with the Accountant General and the deposit of a security of such a nature with him, and shall, in the said excepted case, have effect as if the first-mentioned references included references respectively to the deposit of such a sum of money with him and the deposit of a security of such a nature with him. In section 64(2), the reference to the investment of money paid by way of deposit shall, in the case of money deposited with the Accountant General, be construed as referring to the laying out thereof at interest, the investment thereof by the Accountant General in securities or the transfer thereof to one of the funds established by common investment schemes.
The Consolidated Fund (Permanent Charges Redemption) Act 1873 (36 & 37 Vict. c. 57).	Section 3 shall, in its application to England and Wales, have effect with the substitution, for the words from "paid into the Court of Chancery" to "1872", of the words "paid into the Supreme Court" and with the substitution, for the words

*Enactment**Amendment*

## SCH. 1

The Consolidated Fund  
(Permanent Charges  
Redemption) Act 1873  
(36 & 37 Vict. c. 57).  
—cont.

“the said Court”, of the words “the High Court”.

In section 4, for the words “paid to the Court of Chancery” there shall be substituted the words “paid into court”.

The Life Assurance Companies (Payment into Court) Act 1896 (59 & 60 Vict. c. 8).

The Act shall, in its application to England and Wales, have effect with the substitution, for references to the High Court, of references to the Supreme Court.

The Light Railways Act 1896 (59 & 60 Vict. c. 48).

For section 11(k) there shall be substituted the following:—

“(k) in the case of a new company, requiring the company to make a deposit with the Accountant General of the Supreme Court, and providing for the time of making and the application of the deposit and for its being laid out at interest, invested by the Accountant General in securities or transferred to one of the funds established by schemes made under section 1 of the Administration of Justice Act 1965”.

The Deeds of Arrangement Act, 1914 (4 & 5 Geo. 5. c. 47).

In section 16, for the words “paid into court” there shall be substituted the words “paid into the Supreme Court or, if a county court has jurisdiction in the matter, into that court”.

The Industrial Assurance Act 1923 (13 & 14 Geo. 5. c. 8).

In section 7(1), the second reference to the Insurance Companies Act 1958 shall be construed as referring to that Act as amended by this Act. 1958 c. 72.

The Mines (Working Facilities and Support) Act 1923 (13 & 14 Geo. 5. c. 20).

In section 9(3), for the words “paid into court” there shall be substituted the words “paid into the Supreme Court”.

The Settled Land Act 1925 (15 & 16 Geo. 5. c. 18).

After subsection (1) of section 117, there shall be inserted the following subsection:—

“(1A) Any reference in this Act to money, securities or proceeds of sale being paid or transferred into court shall be construed as referring to the money, securities or proceeds being paid or transferred into the Supreme Court or any other court that has jurisdiction, and any reference in this Act to the court, in a context referring to the investment or application of money, securities or proceeds of sale paid or transferred into court, shall be

## SCH. 1

*Enactment*

The Settled Land Act  
1925 (15 & 16 Geo. 5.  
c. 18).—*cont.*

The Trustee Act 1925  
(15 & 16 Geo. 5. c. 19).

The Law of Property  
Act 1925 (15 & 16  
Geo. 5. c. 20).

*Amendment*

construed, in the case of money, securities or proceeds paid or transferred into the Supreme Court, as referring to the High Court, and, in the case of money, securities or proceeds paid or transferred into another court, as referring to that other court”.

Paragraph (8) of section 68 and, in paragraph (13) of that section, the words from “and so far as relates” to “Supreme Court” shall be omitted, and at the end of that section there shall be inserted the following subsection:—

“(2) Any reference in this Act to paying money or securities into court shall be construed as referring to paying the money or transferring or depositing the securities into or in the Supreme Court or into or in any other court that has jurisdiction, and any reference in this Act to payment of money or securities into court shall be construed—

(a) with reference to an order of the High Court, as referring to payment of the money or transfer or deposit of the securities into or in the Supreme Court; and

(b) with reference to an order of any other court, as referring to payment of the money or transfer or deposit of the securities into or in that court”.

After subsection (1) of section 205 there shall be inserted the following subsection:—

“(1A) Any reference in this Act to money being paid into court shall be construed as referring to the money being paid into the Supreme Court or any other court that has jurisdiction, and any reference in this Act to the court, in a context referring to the investment or application of money paid into court, shall be construed, in the case of money paid into the Supreme Court, as referring to the High Court, and in the case of money paid into another court, as referring to that other court”.

*Enactment**Amendment*

The Mines (Working Facilities and Support) Act 1925 (15 & 16 Geo. 5. c. 91).

Section 1 shall have effect with the substitution, in subsection (1), for the words "order the payment into Court" (in both places where they occur), of the words "order the payment into the Supreme Court" and with the substitution, for subsection (3), of the following subsection:—

"(3) In the application of the principal Act and of this Act to Scotland, references to payment into the Supreme Court shall be construed as references to consignment in the Court of Session".

The Mining Industry Act 1926 (16 & 17 Geo. 5. c. 28).

In section 24(3), for the words from "and may order" onwards there shall be substituted the words "and may order the payment into the Supreme Court (or, in Scotland, the consignment) of the whole or any part of any sum so required to be paid by way of such security".

The War Damage Act 1943 (6 & 7 Geo. 6. c. 21).

Section 33(1) shall, in its application to England and Wales, have effect as if, for the words from "make payment thereof" onwards, there were substituted the words "make payment thereof into the Supreme Court or, if the amount thereof does not exceed five hundred pounds, into a county court"; and for subsection (2) of that section there shall be substituted the following:—

"(2) In its application to Scotland, the foregoing subsection shall have effect with the substitution, for the words from "they may make" onwards, of the words "they may consign the sum subject to the orders of the Court of Session or, if the sum does not exceed five hundred pounds, subject to the orders of the sheriff court".

The Exchange Control Act 1947 (10 & 11 Geo. 6. c. 14).

In the application of Schedule 4 to England and Wales, for the words "High Court" in paragraph 3, there shall be substituted the words "Supreme Court" and the reference to the court in sub-paragraph (a) of that paragraph shall, as regards rules to be made as respects the Supreme

## SCH. 1

*Enactment**Amendment*

The Exchange Control Act 1947 (10 & 11 Geo. 6. c. 14).—*cont.*

Court, be construed as referring to that Court, as regards rules to be made as respects county courts, be construed as referring to such county court as may be prescribed by the rules, and, as regards rules to be made as respects any other court, be construed as referring to that court.

The Civil Aviation Act 1949 (12, 13 & 14 Geo. 6. c. 67).

In Schedule 6, in paragraph 7(2), for the words "made by the Board of Trade under section 2 of the Assurance Companies Act 1909" there shall be substituted the words "made, or having effect as if made, under section 20 of the Insurance Companies Act 1958 as amended by the Administration of Justice Act 1965", and for the words "as the Board of Trade might have made under the said section two if the Assurance Companies Act 1946 had not passed", there shall be substituted the words "as might be made under the said section 20, as so amended, by the Board of Trade had subsection (2) thereof been omitted".

1909 c. 49.

1958 c. 72.

1946 c. 28.

The Prevention of Fraud (Investments) Act 1958 (6 & 7 Eliz. 2. c. 45).

For section 4(3), there shall be substituted the following:—

"(3) The Board of Trade may make such regulations as appear to them to be necessary with respect to the laying out at interest, the investment by the Accountant General in securities or the transfer to one of the funds established by schemes made under section 1 of the Administration of Justice Act 1965 of sums deposited under this section, the deposit of securities in lieu of money, the payment to the depositor of the interest or dividends from time to time accruing due on a deposit under this section or on any securities in which such a deposit is for the time being invested, or on any securities deposited under this section in lieu of money, and the realisation of such securities as aforesaid in specified circumstances".

The Insurance Companies Act 1958 (6 & 7 Eliz. 2. c. 72).

For section 19(1) there shall be substituted the following:—

"(1) The interest or dividends accruing due on a sum deposited with the Accountant General of the Supreme



<i>Enactment</i>	<i>Amendment</i>	SCH. 1
<p>The Insurance Companies Act 1958 (6 &amp; 7 Eliz. 2. c. 72).—<i>cont.</i></p>	<p>Court by any company under section 2 of the Assurance Companies Act 1909 or paragraph 1 of Schedule 2 to this Act, on securities in which a sum so deposited is for the time being invested or on securities so deposited shall be paid to the company”.</p> <p>For section 20(1) there shall be substituted the following:—</p> <p>“(1) Regulations may be made with respect to applications for warrants, to the payment of deposits, the laying out thereof at interest or the investment thereof by the Accountant General in securities or the transfer thereof to one of the funds established by schemes made under section 1 of the Administration of Justice Act 1965, and other dealing therewith, to the deposit of securities in lieu of money, to the payment of interest or dividends from time to time accruing due on deposits or any securities in which they are for the time being invested, or on any securities deposited in lieu of money, and to the withdrawal and transfer of deposits”.</p>	<p>1909 c. 49.</p>
<p>The Mental Health Act 1959 (7 &amp; 8 Eliz. 2. c. 72).</p>	<p>In section 103(1)(a), for the words “the payment into or lodgment in court” there shall be substituted the words “the payment into or lodgment in the Supreme Court”.</p>	
<p>The Road Traffic Act 1960 (8 &amp; 9 Eliz. 2. c. 16).</p>	<p>In section 210(2), the references to section 20 of the Insurance Companies Act 1958 shall be construed as referring to that section as amended by this Act.</p>	<p>1958 c. 72.</p>

## Section 34.

## SCHEDULE 2

## OBSOLETE, &amp;C., ENACTMENTS CEASING TO HAVE EFFECT

Chapter	Title or Short Title	Extent to which Enactment is to cease to have Effect
31 Eliz. 1. c. 11.	The Forcible Entry Act 1588.	The words "cost <sup>e</sup> and" wherever occurring.
21 Jas. 1. c. 3.	The Statute of Monopolies.	In section 4, the words "and in double cost <sup>e</sup> ". Section 8.
16 & 17 Car. 2. c. 5.	The Execution Act 1664.	The whole Act.
2 Will. & Mary c. 5.	The Distress for Rent Act 1689.	In section 3, the words "and costs of suite". In section 4, the words "together with full costs of suite".
8 & 9 Will. 3. c. 20.	The Bank of England Act 1696.	Section 46.
4 & 5 Anne c. 3.	The Administration of Justice Act 1705.	The whole Act.
13 Anne c. 13.	The Presentation of Benefices Act 1713.	In section 4, the words from "Provided that" onwards.
24 Geo. 2. c. 40.	The Sale of Spirits Act 1750.	The whole Act.
25 Geo. 2. c. 36.	The Disorderly Houses Act 1751.	Sections 5 to 7.
10 Geo. 3. c. 50.	The Parliamentary Privilege Act 1770.	Section 5.
15 Geo. 3. c. 22.	An Act for vesting part of the garden of the society of Lincoln's Inn, in the county of Middlesex, in the accountant general of the court of chancery, and his successors, for ever, for the purpose of erecting thereon offices for the accountant general, and for the register of the said court.	The whole Act.
15 Geo. 3. c. 56.	An act for applying the funds provided for rebuilding the offices of the six clerks of the King's court of chancery, by an act, made in the fourteenth year of the reign of his present Majesty, intituled, An act for	The whole Act.

SCH. 2

Chapter	Title or Short Title	Extent to which Enactment is to cease to have Effect
15 Geo. 3. c. 56— <i>cont.</i>	rebuilding the office of the six clerks of the King's court of chancery, and for erecting offices for the register and accountant-general of the said court, for the better preserving the records, decrees, orders, and books of account kept in such offices; in building offices for the said six clerks in the garden of Lincoln's Inn, instead of rebuilding the present six clerks office in Chancery Lane; and for other purposes.	
19 Geo. 3. c. 70.	The Inferior Courts Act 1779.	The whole Act.
41 Geo. 3. (U.K.) c. 63.	The House of Commons (Clergy Disqualification) Act 1801.	In section 2, the words "with full costs of suit".
41 Geo. 3. (U.K.) c. 79.	The Public Notaries Act 1801.	In section 16, the words "with full costs of suit".
52 Geo. 3. c. 11.	The House of Commons (Offices) Act 1812.	In section 2, the words "the master of the rolls".
57 Geo. 3. c. 19.	The Seditious Meetings Act 1817.	In section 30, the words from "and the plaintiff" to "expences".
58 Geo. 3. c. 30.	The Costs Act 1818.	The whole Act.
58 Geo. 3. c. 70.	The Disorderly Houses Act 1818.	The whole Act.
7 & 8 Geo. 4. c. 71.	The Imprisonment for Debt Act 1827.	The whole Act.
9 Geo. 4. c. 66.	The Nautical Almanack Act 1828.	In section 2, the words "with costs of suit".
11 Geo. 4. & 1 Will. 4. c. 36.	The Contempt of Court Act 1830.	Section 18.
3 & 4 Will. 4. c. 42.	The Civil Procedure Act 1833.	The whole Act.
1 & 2 Vict. c. 74.	The Small Tenements Recovery Act 1838.	In section 6, the words "with costs of suit".
1 & 2 Vict. c. 110.	The Judgments Act 1838.	Section 22.

## SCH. 2

Chapter	Title or Short Title	Extent to which Enactment is to cease to have Effect
5 & 6 Vict. c. 32.	The Fines and Recoveries Act 1842.	The whole Act.
5 & 6 Vict. c. 86.	The Exchequer Court Act 1842.	The whole Act.
6 & 7 Vict. c. 86.	The London Hackney Carriages Act 1843.	In section 47, the words from "and if a verdict" onwards.
7 & 8 Vict. c. 22.	The Gold and Silver Wares Act 1844.	In section 13, the words from "and if a verdict" onwards.
8 & 9 Vict. c. 18.	The Lands Clauses Consolidation Act 1845.	<p>In section 11 the words "with costs of suit by action of debt".</p> <p>In section 66 the words "be enforced by attachment, or" and the words "with costs by action or suit".</p> <p>In section 70 the words "on the petition" so far as they require an application to be made by petition.</p> <p>In section 74 the words "on the petition" so far as they require an application to be made by petition.</p> <p>In section 78 the words "by petition" and the words "in a summary way as to such court shall seem fit".</p> <p>In section 83 the words "upon petition in a summary way" and the words from "or the same" to "other cases of costs".</p> <p>In section 89 the words "with costs, by action".</p> <p>In section 107 the words "by an order to be made upon petition".</p> <p>Section 126.</p> <p>In section 135 the words from "and if no such tender" onwards.</p>

## SCH. 2

Chapter	Title or Short Title	Extent to which Enactment is to cease to have Effect
8 & 9 Vict. c. 127.	The Small Debts Act 1845.	Section 22.
12 & 13 Vict. c. 45.	The Quarter Sessions Act 1849.	Section 11.
12 & 13 Vict. c. 109.	The Petty Bag Act 1849.	Sections 30, 31 and 45.
15 & 16 Vict. c. 76.	The Common Law Procedure Act 1852.	Sections 127, 213, 217, 219 and 220.
20 & 21 Vict. c. 43.	The Summary Jurisdiction Act 1857.	Section 11.
20 & 21 Vict. c. 60.	The Irish Bankrupt and Insolvent Act 1857.	Sections 68, 341 and 342 and Schedule (B).
20 & 21 Vict. c. 77.	The Court of Probate Act 1857.	Sections 116 and 117.
20 & 21 Vict. c. 79.	The Probates and Letters of Administration Act (Ireland) 1857.	In section 32, the words "all persons who at the commencement of this Act shall be acting as surrogates of any ecclesiastical court, and" and the word "other" (where first occurring).
20 & 21 Vict. c. 85.	The Matrimonial Causes Act 1857.	The whole Act.
22 Vict. c. 25.	The Convict Prisons Abroad Act 1859.	The whole Act.
23 & 24 Vict. c. 127.	The Solicitors Act 1860.	The whole Act.
24 & 25 Vict. c. 10.	The Admiralty Court Act 1861.	Section 16.
25 & 26 Vict. c. 38.	The Sale of Spirits Act 1862.	The whole Act.
27 & 28 Vict. c. 44.	The Matrimonial Causes Act 1864.	The whole Act.
27 & 28 Vict. c. 114.	The Improvement of Land Act 1864.	Section 22. In section 23, the words "and the mode in which such costs shall be settled or taxed", the words "in the dis-

SCH. 2

Chapter	Title or Short Title	Extent to which Enactment is to cease to have Effect
27 & 28 Vict. c. 114— <i>cont.</i>	The Improvement of Land Act 1864— <i>cont.</i>	creation of the Court or judge who shall hear such application ” and the words “ the said costs shall ”.
28 & 29 Vict. c. 48.	The Courts of Justice Building Act 1865.	Section 23.
28 & 29 Vict. c. 49.	The Courts of Justice Concentration (Site) Act 1865.	The whole Act except section 10.
29 & 30 Vict. c. 37.	The Hop (Prevention of Frauds) Act 1866.	In section 15, the words from “ and any plaintiff ” onwards.
30 & 31 Vict. c. 122.	The Courts of Law (Fees) Act 1867.	The whole Act.
34 & 35 Vict. c. 57.	The Courts of Justice (Additional Site) Act 1871.	The whole Act.
35 & 36 Vict. c. 86.	The Borough and Local Courts of Record Act 1872.	In the Schedule, paragraph 9.
36 & 37 Vict. c. 66.	The Supreme Court of Judicature Act 1873.	Section 46.
39 & 40 Vict. c. 28.	The Court of Admiralty (Ireland) Amendment Act 1876.	Section 13.
39 & 40 Vict. c. 59.	The Appellate Jurisdiction Act 1876.	In section 25, the words “ or Ireland ” and the words from “ and the superior ” to “ Justice ”.
42 & 43 Vict. c. 22.	The Prosecution of Offences Act 1879.	In section 9, the words from “ and Her Majesty’s Solicitor-General ” onwards.
47 & 48 Vict. c. 54.	The Yorkshire Registries Act 1884.	Section 36. In section 37, the words from the beginning to “ have effect ”. In section 38, the words from “ or after any agreement ” to “ into effect ”. In section 40, the words from the beginning to “ under this Act ”. In section 49, the words from the beginning to “ have effect ”.

SCH. 2

Chapter	Title or Short Title	Extent to which Enactment is to cease to have Effect
50 & 51 Vict. c. 6.	The Supreme Court of Judicature (Ireland) Act 1887.	Sections 1, 4 and 5.
54 & 55 Vict. c. 10.	The Middlesex Registry Act 1891.	The whole Act.
54 & 55 Vict. c. 64.	The Land Registry (Middlesex Deeds) Act 1891.	Section 4.
55 & 56 Vict. c. 27.	The Parliamentary Deposits and Bonds Act 1892.	The whole Act, except in so far as it has effect in relation to the Parliament of Northern Ireland.
57 & 58 Vict. c. 23.	The Commissioners of Works Act 1894.	Section 1(3).
60 & 61 Vict. c. 66.	The Supreme Court of Judicature (Ireland) (No. 2) Act 1897.	Section 11.
14 & 15 Geo. 5. c. 17.	The County Courts Act 1924.	In section 4(5), the words from " but in the case " onwards. Section 5(4).
15 & 16 Geo. 5. c. 21.	The Land Registration Act 1925.	In section 137(3), the words " and of the Mortgage Debenture Act 1865 ".
15 & 16 Geo. 5. c. 49.	The Supreme Court of Judicature (Consolidation) Act 1925.	Section 109A(2) to (4). In section 115(2), the proviso. In section 119(1), the words " if appointed since the commencement of the Supreme Court of Judicature (Officers) Act 1879 ". Section 123(4). In section 126(1), the proviso. Section 127(2). In section 128, in subsection (1), in proviso (i), the words from " to any person to whom " to " applied or " and proviso (ii), in subsection (2), the words " or Part IV ", and subsection (3). In Schedule 3, Part IV.

## SCH. 2

Chapter	Title or Short Title	Extent to which Enactment is to cease to have Effect
18 & 19 Geo. 5. c. 26.	The Administration of Justice Act 1928.	Section 2. Section 4 from " (2) Where a person ". Section 13. Section 14(2).
25 & 26 Geo. 5. c. 2.	The Supreme Court of Judicature (Amendment) Act 1935.	Section 2(3).
4 & 5 Eliz. 2. c. 8.	The County Courts Act 1955.	Section 8. Schedule 1.
4 & 5 Eliz. 2. c. 46.	The Administration of Justice Act 1956.	Section 34(2) and (3).
7 & 8 Eliz. 2. c. 22.	The County Courts Act 1959.	Section 199.

## Section 36.

## SCHEDULE 3

## ENACTMENTS REPEALED

Chapter	Short Title	Extent of Repeal
42 & 43 Vict. c. 22.	The Prosecution of Offences Act 1879.	In section 8, the words from " The draft " onwards.
15 & 16 Geo. 5. c. 19.	The Trustee Act 1925.	In section 63(1), the words from " and the same shall " onwards.
15 & 16 Geo. 5. c. 49.	The Supreme Court of Judicature (Consolidation) Act 1925.	Section 133(4) to (6). Section 134. In section 135, the words " subject to the provisions of this Part of this Act and of the rules " and the words from " so however " to " Supreme Court ". Sections 136 to 147. Section 149. In Schedule 1, the entry relating to the Exchequer Court Act 1842, in the entry relating to the Common Law Procedure Act 1852, the words " one hundred and twenty-seven ", in the entry relating to the Summary Jurisdiction Act 1857, the words " two, three " and the words " and eleven ", and, in the entry relating to the Supreme Court of Judicature Act 1873, the word " forty-six ".



Chapter	Short Title	Extent of Repeal
18 & 19 Geo. 5. c. 26.	The Administration of Justice Act 1928.	In section 15(1), the words "for and on behalf of the Supreme Court". In Schedule 1, in Part I, in the last entry, the words "two, three" and the words "and eleven".
26 Geo. 5 & 1 Edw. 8. c. 34.	The Finance Act 1936.	Section 32.
12, 13 & 14 Geo. 6. c. 67.	The Civil Aviation Act 1949.	In section 43(3) and (6)(a), the words "for and on behalf of that court".
7 & 8 Eliz. 2. c. 22.	The County Courts Act 1959.	In section 120(3), the words from "and when" onwards. Section 134(1). In section 169, the words "and the Commissioners". Section 171. Section 174(3). In section 175, the words "Section sixty-three of the Trustee Act 1925 and". In section 176, the definitions of "money in court" and "securities in court".
7 & 8 Eliz. 2. c. 72.	The Mental Health Act 1959.	In Schedule 7, in Part I, in the entry relating to the Supreme Court of Judicature (Consolidation) Act 1925, the words "In section one hundred and forty-nine, for the words 'the Lord Chancellor and any person exercising the powers of the judge in lunacy' there shall be substituted the words 'the authority having jurisdiction under Part VIII of the Mental Health Act 1959'".
8 & 9 Eliz. 2. c. 16.	The Road Traffic Act 1960.	In section 202(1), the words "for and on behalf of the Supreme Court". In section 204(2), the words "for and on behalf of the Supreme Court".





# Remuneration of Teachers Act 1965

## 1965 CHAPTER 3

An Act to make new provision for determining the remuneration of teachers; and for purposes connected therewith. [23rd March 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) The Secretary of State shall secure that, for the purpose of considering the remuneration payable to teachers by local education authorities, there shall be one or more committees consisting of— Committees to consider remuneration of teachers.

- (a) a chairman appointed by the Secretary of State as being an independent person ;
- (b) one or more persons nominated from time to time by the Secretary of State to represent him, together with persons representing one or more bodies to which this paragraph applies ;
- (c) persons representing one or more bodies to which this paragraph applies.

(2) The bodies to which paragraph (b) of the preceding subsection applies are local education authorities, joint education committees, organisations appearing to the Secretary of State to represent local education authorities and organisations appearing to the Secretary of State to represent education committees ; and the bodies to which paragraph (c) of that subsection applies are organisations appearing to the Secretary of State to represent teachers or particular descriptions of teachers.

(3) The Secretary of State shall determine which bodies to which paragraph (b) or paragraph (c) of subsection (1) of this section applies are to be represented on each committee constituted under this section, and the number of persons by whom

any such body is to be so represented, and (subject to the following provisions of this section) may from time to time vary or revoke any such determination.

(4) A determination of the Secretary of State whereby a body which is for the time being represented on a committee constituted under this section will cease to be so represented (except in a case where that body will have ceased to exist before the time when the determination is to take effect) shall not have effect unless it is embodied in an order made by the Secretary of State.

(5) Any order under the last preceding subsection may be revoked by a subsequent order made by the Secretary of State.

(6) Any power to make orders under this section shall be exercisable by statutory instrument; and any statutory instrument containing an order under subsection (4) of this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(7) Subject to any determination of the Secretary of State under this section, it shall be for each body to which any such determination relates to nominate from time to time the person or persons by whom it is to be represented on a committee constituted under this section.

(8) The Secretary of State, either at the time when a committee is constituted under this section or at any subsequent time, may give directions specifying the descriptions of teachers whose remuneration any such committee are to consider, or allocating, as between two or more such committees, the descriptions of remuneration which they are to consider respectively.

Review of  
remuneration  
by committees.

2.—(1) It shall be the duty of each committee, whenever they think fit or are required by the Secretary of State to do so, to review the relevant remuneration of teachers as that remuneration exists (whether in pursuance of this Act or of any previous enactment or otherwise) at the time of the review.

(2) Where, in consequence of such a review, a committee agree on any recommendations with respect to the relevant remuneration of teachers, they shall transmit those recommendations to the Secretary of State.

(3) Subject to the following provisions of this section, on the receipt of any recommendations of a committee under the last preceding subsection the Secretary of State shall prepare a draft document, setting out the scales and other provisions required for determining the relevant remuneration of teachers, in the form in which, in his opinion, those scales and provisions should be so as to give effect to the recommendations of the committee.

(4) Where the Secretary of State has prepared a draft document under the last preceding subsection, he shall consult the

committee in question with respect to the draft and shall make such modifications of the draft as are requisite for giving effect to any representations made by the committee with respect thereto; and he shall then—

- (a) arrange for a document setting out the requisite scales and other provisions in the form of the draft, or in that form as modified under this subsection, as the case may be, to be published by Her Majesty's Stationery Office, and
- (b) make an order referring to that document and directing that the relevant remuneration of teachers shall be determined in accordance with the scales and other provisions set out in the document.

(5) If at the time when any recommendations of a committee are transmitted to the Secretary of State under subsection (2) of this section—

- (a) an order made under the last preceding subsection is in force with respect to the relevant remuneration of teachers, and
- (b) it appears to the Secretary of State that effect could more conveniently be given to those recommendations by amending the scales and other provisions set out in the document referred to in that order,

the Secretary of State, instead of preparing a new draft document under subsection (3) of this section, may prepare a draft order setting out the amendments of those scales and other provisions which, in his opinion, are requisite for giving effect to the recommendations.

(6) Where the Secretary of State has prepared a draft order under the last preceding subsection, he shall consult the committee in question with respect to the draft and shall make such modifications of the draft as are requisite for giving effect to any representations made by the committee with respect thereto; and the Secretary of State shall then make the order in the form of the draft, or in that form as modified under this subsection, as the case may be.

3.—(1) The Secretary of State shall make arrangements whereby, in such circumstances and subject to such exceptions as may be provided by the arrangements, matters in respect of which agreement has not been reached in a committee after they have been considered by the committee in accordance with the preceding provisions of this Act may be referred to arbitration in such manner as may be so provided. Provision for arbitration.

(2) Before making any arrangements under the preceding subsection in relation to a committee, the Secretary of State shall consult the bodies which are to be represented on the committee

in accordance with any determinations made by him under section 1 of this Act which are for the time being in force.

(3) Any such arrangements may include provision for the appointment of arbitrators by the Minister of Labour for the purposes of any reference under this section; and, where arbitrators are so appointed, that Minister may pay to the arbitrators such remuneration (whether by way of fees or otherwise) and such allowances as he may with the consent of the Treasury determine, and may provide accommodation or other facilities required for the purposes of any such reference.

1950 c. 27.

(4) The Arbitration Act 1950 shall not apply to any reference under this section.

Action on  
recommendations of  
arbitrators.

4.—(1) Any recommendations of the arbitrators, on a reference under section 3 of this Act with respect to any matters considered by a committee, shall be transmitted to the Secretary of State; and, except where those recommendations do not propose any change in the relevant remuneration of teachers, the provisions of subsections (3) to (6) of section 2 of this Act shall (subject to the next following subsection) have effect in relation to the recommendations of the arbitrators as if they were recommendations of that committee.

(2) If, in any case where any recommendations of arbitrators have been transmitted to the Secretary of State under the preceding subsection, each House of Parliament resolves that national economic circumstances require that effect should not be given to the recommendations, the provisions of section 2 of this Act referred to in the preceding subsection shall not have effect as mentioned in that subsection.

(3) Where such a resolution has been passed by each House of Parliament, the Secretary of State, after consultation with the committee in question, shall determine what changes (if any) in the relevant remuneration of teachers are appropriate in the circumstances, and, unless he determines that no such changes are appropriate, shall (subject to the next following subsection) proceed in accordance with subsections (3) and (4) of section 2 of this Act, or (where applicable) in accordance with subsections (5) and (6) of that section, as if the changes determined by him had been recommended by that committee under subsection (2) of that section.

(4) Subsections (4) and (6) of section 2 of this Act, as applied by the last preceding subsection, shall each have effect with the substitution, for the words from "shall make" to "giving effect to", of the words "may, if he thinks fit, modify the draft in consequence of".

Effect of  
orders as to  
remuneration.

5.—(1) Where any order made under subsection (4) of section 2 of this Act is for the time being in force, then, subject to the next following subsection, remuneration to which the order

applies shall be determined, and shall be paid to teachers by local education authorities, in accordance with the scales and other provisions set out in the document referred to in that order.

(2) Where, at any time while an order under subsection (4) of section 2 of this Act (in this subsection referred to as “the principal order”) is in force, an order under subsection (6) of that section relating to remuneration to which the principal order applies (in this subsection referred to as “the amending order”) comes into force, then, at any time while the amending order is in force, remuneration to which the principal order applies shall be determined, and shall be paid to teachers by local education authorities, in accordance with the scales and other provisions set out in the document referred to in the principal order as amended by the amending order.

(3) In this section any reference to subsection (4) or subsection (6) of section 2 of this Act includes a reference to that subsection as applied by section 4 of this Act.

**6. There shall be paid out of moneys provided by Parliament—** Financial provisions.

- (a) any increase attributable to this Act in the sums payable out of moneys so provided by way of Rate-deficiency Grant or Exchequer Equalisation Grant under the enactments relating to local government in England and Wales or in Scotland ;
- (b) any increase in the sums payable out of moneys so provided under the said enactments in respect of general grants, being an increase arising from any increase in the expenditure relevant to the fixing of the aggregate amounts of those grants which is attributable to the provisions of this Act ;
- (c) any increase attributable to this Act in the sums payable out of moneys so provided under section 107 of the Education Act 1944 in respect of administrative expenses incurred by the Secretary of State ; 1944 c. 31.
- (d) any expenses of the Minister of Labour in pursuance of section 3 of this Act.

**7.—(1)** Any power to make orders under the provisions of sections 2 to 4 of this Act shall be exercisable by statutory instrument. Supplementary provisions as to orders relating to remuneration, and repeals.

(2) Any order made under those provisions may be revoked by a subsequent order thereunder.

(3) Any order under those provisions may be made with retrospective effect to any date specified in the order, and the remuneration of teachers to whom the order applies shall be deemed to have been payable accordingly :

Provided that nothing in this subsection shall be construed as authorising the remuneration of any teacher to be reduced retrospectively.

1963 c. 20. (4) Any order made under those provisions may include provision for revoking any order made under the Remuneration of Teachers Act 1963 which is for the time being in force.

(5) Subject to the proviso to subsection (3) of this section, any order made under those provisions may contain such transitional, supplementary and incidental provisions as the Secretary of State may consider necessary or expedient.

1944 c. 31. (6) Without prejudice to the operation of any order made (whether before or after the passing of this Act) under the Remuneration of Teachers Act 1963, section 89 of the Education Act 1944 is hereby repealed.

(7) The Remuneration of Teachers Act 1963 is hereby repealed as from the earliest date on which no order made under that Act (whether before or after the passing of this Act) continues to have effect.

Interpretation. 8.—(1) In section 1 of this Act “education committee” means an education committee established by a local education authority or a joint education committee established by two or more local education authorities.

(2) In sections 2 to 4 of this Act “committee” means a committee constituted under section 1 of this Act, and “the relevant remuneration of teachers”, in relation to such a committee, means the remuneration which, in accordance with any directions under section 1(8) of this Act which are for the time being in force, that committee are required to consider.

(3) Except in so far as the context otherwise requires, any reference in this Act to an enactment shall be construed as a reference to that enactment as amended or extended by or under any other enactment.

Short title,  
citation,  
construction  
and extent.

9.—(1) This Act may be cited as the Remuneration of Teachers Act 1965.

(2) The Education Acts 1944 to 1964 and this Act may be cited together as the Education Acts 1944 to 1965.

(3) This Act shall be construed as one with the Education Acts 1944 to 1964.

(4) This Act, except section 6 thereof, shall not extend to Scotland.

(5) This Act shall not extend to Northern Ireland.





# Science and Technology Act 1965

## 1965 CHAPTER 4

An Act to make further provision with respect to the responsibility and powers in relation to scientific research and related matters of the Secretary of State, the Minister of Technology and certain chartered bodies and other organisations, and for purposes connected therewith. [23rd March 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

**1.**—(1) The following bodies established or to be established by Royal Charter shall be Research Councils for the purposes of this Act, that is to say,— The Research Councils.

- (a) the Agricultural Research Council and the Medical Research Council ; and
- (b) if Her Majesty is pleased to establish such a body, each of the two bodies respectively referred to in this Act as the Science Research Council and the Natural Environment Research Council ; and
- (c) any other body which is established for purposes connected with scientific research and consists of persons appointed by a Minister of the Crown and which is declared by Order in Council to be established as a Research Council for purposes of this Act.

(2) The Science Research Council shall be a body established wholly or mainly for objects consisting of or comprised in the following, namely, the carrying out of scientific research, the facilitating, encouragement and support of scientific research by other bodies or persons or any description of bodies or persons and of instruction in the sciences and technology, and the dissemination of knowledge in the sciences and technology.

(3) The Natural Environment Research Council shall be a body established wholly or mainly for objects consisting of or comprised in the following, namely, the carrying out of research in the earth sciences and ecology, the facilitating, encouragement and support of such research by other bodies or persons or any description of bodies or persons and of instruction in subjects related to the Council's activities, the dissemination of knowledge in the earth sciences and ecology, the provision of advice on matters related to the Council's activities, and the establishment, maintenance and management of nature reserves.

(4) No recommendation shall be made to Her Majesty to make an Order in Council declaring a body to be a Research Council under subsection (1)(c) above unless a draft of the Order, specifying the objects or principal objects of that body, has been laid before Parliament and approved by a resolution of each House of Parliament.

Expenses,  
accounts etc.  
of Research  
Councils.

2.—(1) The Secretary of State may, out of moneys provided by Parliament, pay to any of the Research Councils such sums in respect of the expenses of the Council as he may with the consent of the Treasury determine, and so far as relates to the use and expenditure of sums so paid the Council shall act in accordance with such directions as may from time to time be given to it by the Secretary of State.

(2) The provisions of Schedule 1 to this Act shall have effect with respect to the making of returns and reports by the Research Councils to the Secretary of State, with respect to the keeping and auditing of their accounts and with respect to related matters.

(3) Land occupied in the United Kingdom by any of the Research Councils shall be deemed, for the purposes of any rate on property, to be property occupied by or on behalf of the Crown for public purposes.

(4) The obligations of the Medical Research Council and the Agricultural Research Council under this section in relation to the Secretary of State shall be in place of any corresponding obligations imposed on either Council by its charter or otherwise, and the Agricultural Research Fund established under the Agricultural Research Act 1956 shall no longer be maintained; and subject to the foregoing provisions of this subsection anything which under the charter of either of those Councils is to be done by or to a committee of the Privy Council shall instead be done by or to the Secretary of State.

1956 c. 28.

(5) Nothing in this Act or in any other enactment relating to the general functions of any of the Research Councils shall be taken as restricting the activities of a Research Council to the United Kingdom or any part thereof, nor shall the expenses in respect of which payments may be made under subsection (1)

above be restricted to expenses incurred in the United Kingdom ; but, in the case of Research Councils other than the Agricultural Research Council and the Medical Research Council, the expenses of the Council in respect of which payments may be so made shall not include any expenses in so far as they may be incurred for objects falling outside the objects specified in relation to the Council in section 1(2) or (3) above or in the Order in Council declaring it to be a Research Council.

3.—(1) The activities of the Council for Scientific and Industrial Research shall be taken over between them by such of the Research Councils as are concerned with the matters in question or by other government departments, and accordingly the Council for Scientific and Industrial Research and the Department of Scientific and Industrial Research shall be dissolved.

Re-allocation of activities connected with scientific research.

(2) The activities of the National Institute for Research in Nuclear Science shall be taken over by the Science Research Council.

(3) The activities of the Nature Conservancy and the National Oceanographic Council shall be taken over by the Natural Environment Research Council ; and, subject to the provisions of this Act, references to the Natural Environment Research Council shall accordingly be substituted for references to the Nature Conservancy in Part III of the National Parks and Access to the Countryside Act 1949 and in sections 84, 103(1) and (2) and 106 of that Act. 1949 c. 97.

(4) Subsection (3) above shall not apply in relation to the following provisions of the National Parks and Access to the Countryside Act 1949, that is to say, section 24 (annual report of Nature Conservancy) and section 25(2) (under which the total value of the Nature Conservancy's lands is to be subject to the limitations imposed by its charter) ; and in their application to the Natural Environment Research Council by virtue of subsection (3) above—

(a) section 25(3) of that Act (under which the Council is to be treated in relation to its land as if it were a government department) shall extend only to land managed as a nature reserve ; and

(b) section 103(1) of that Act shall have effect with the substitution of the Secretary of State for the Minister empowered by that subsection in other cases to authorise the compulsory acquisition of land under the Act.

(5) The enactments mentioned in Schedule 2 to this Act shall have effect subject to the provisions set out in that Schedule (being provisions making minor or consequential amendments in connection with the operation of this and the foregoing sections) ; and the provisions of Schedule 3 to this Act shall have effect for transitional purposes connected with this section.

(6) Where any activities of a Research Council or government department in relation to scientific research are to be taken over from it (otherwise than under this section) by any Research Council or government department, then on the transfer accordingly of responsibility for those activities the Secretary of State may by order made by statutory instrument transfer or provide for transferring property, rights, liabilities or obligations held, acquired or incurred in connection with the carrying on of the activities previously by any Research Council or government department; and a Research Council shall comply with any directions of the Secretary of State requiring it to take over from, or transfer to, any Research Council or government department the responsibility for any activities in relation to scientific research.

(7) On any such transfer of responsibility as is mentioned in subsection (6) above the Secretary of State may by order made by statutory instrument provide, so far as appears to him necessary or expedient for giving full effect to the transfer, for the repeal or amendment of any provision in any enactment affecting a Research Council or government department concerned, and make transitional, supplemental or incidental provision in connection with any such repeal or amendment; but the statutory instrument shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(8) The provisions of this section, except subsections (6) and (7), shall not come into force until such day as Her Majesty may by Order in Council appoint, and different days may be appointed for different provisions or for different purposes of the same provision.

Extension  
of research  
functions  
of Atomic  
Energy  
Authority.  
1954 c. 32.

4.—(1) The functions of the United Kingdom Atomic Energy Authority shall include the undertaking of scientific research in such matters not connected with atomic energy as may, after consultation with the Authority, be required by the Minister of Technology, and section 2(2) of the Atomic Energy Authority Act 1954 shall apply as if any such research were research into matters connected with atomic energy.

(2) There shall be defrayed out of moneys provided by Parliament any increase attributable to subsection (1) above in the sums payable under section 4(1) of the Atomic Energy Authority Act 1954 out of moneys so provided.

(3) Section 3(6) and (7) above shall have effect in relation to any activities carried on or to be carried on by the United Kingdom Atomic Energy Authority by virtue of this section as if the Authority were a government department.

**5.—(1)** The Secretary of State and the Minister of Technology may defray out of moneys provided by Parliament any expenses which, with the consent of the Treasury, they may respectively incur—

Further powers of Secretary of State and Minister of Technology.

- (a) in carrying on or supporting scientific research or the dissemination of the results of scientific research ;
- (b) as regards the Minister, in furthering the practical application of the results of scientific research ;
- (c) in making payments in respect of remuneration, allowances or pension benefits payable to or in respect of members of any advisory body established for the purpose of assisting the Secretary of State or Minister, as the case may be, in matters connected with scientific research.

(2) The Minister of Technology, in and for the discharge of his functions falling within subsection (1)(a) and (b) above, may exercise the powers conferred by section 1 of the Statistics of Trade Act 1947 on competent authorities within the meaning of that Act, and for that purpose the Act shall apply as if he were named as a competent authority in section 17(3) of the Act. 1947 c. 39.

(3) The members of the Advisory Committee under section 6 of the Radioactive Substances Act 1948 shall be appointed by the Secretary of State after consultation with such scientific, professional and technical organisations and persons as he thinks appropriate, and any notice of resignation by a member of that Committee shall be given either to the Secretary of State or (unless the member is chairman of the Committee) to that chairman ; and the Secretary of State shall appoint a member of the Committee to be chairman of it and such person as he thinks fit to be secretary of it: 1948 c. 37.

Provided that this subsection shall not affect any appointment made or notice given before this subsection comes into force.

**6.—(1)** In this Act “ scientific research ” means research and development in any of the sciences (including the social sciences) or in technology. Supplementary.

(2) Nothing in this Act shall prejudice or affect any power to amend or revoke the charters of any Research Council, or any power of Her Majesty to grant new charters, or affect the operation of any amendment made or charter granted after the passing of this Act.

(3) The enactments mentioned in Schedule 4 to this Act are hereby repealed to the extent specified in the third column of that Schedule, with effect in each case from such day as Her Majesty may by Order in Council appoint.

**7.** This Act may be cited as the Science and Technology Act 1965. Short title.

## SCHEDULES

## SCHEDULE 1

## REPORTS, ACCOUNTS ETC. OF RESEARCH COUNCILS

1. Each of the Research Councils shall furnish the Secretary of State with such returns, accounts and other information with respect to its property and activities as he may from time to time require, and shall prepare programmes and estimates of expenditure in such form and at such times as he may require.

2.—(1) Each of the Research Councils shall as soon as possible after the end of each financial year make to the Secretary of State a report on the exercise and performance by the Council of its functions during that year.

(2) The Secretary of State shall lay a copy of any report under this paragraph before each House of Parliament, together with such comments as he may think fit to make.

3.—(1) Each of the Research Councils shall keep proper accounts and other records, and shall prepare for each financial year statements of account in such form as the Secretary of State with the approval of the Treasury may direct and submit those statements of account to the Secretary of State at such time as he may direct.

(2) The Secretary of State shall, on or before the 30th November in any year, transmit to the Comptroller and Auditor General the statements of account of each Council for the financial year last ended.

(3) The Comptroller and Auditor General shall examine and certify the statements of account transmitted to him under this paragraph, and lay copies of them together with his report thereon before each House of Parliament.

## SCHEDULE 2

## MINOR AND CONSEQUENTIAL AMENDMENTS

<i>Act Amended</i>	<i>Amendment</i>
<p>The Geological Survey Act 1845. (8 &amp; 9 Vict. c. 63.)</p>	<p>In section 1 for the words "the United Kingdom" there shall be substituted the words "Great Britain", and for the words "the first commissioner for the time being of her Majesty's woods, forests, land revenues, works and buildings", in both places, there shall be substituted the words "the Natural Environment Research Council".</p> <p>In section 2 for the words from "for every such offence" onwards there shall be substituted the words "be liable on summary conviction to a fine not exceeding twenty pounds".</p> <p>Sections 3 and 4 shall be omitted.</p> <p>In section 6 after the word "aforesaid" there shall be inserted the word "and" and the words "and the sheriff and court of deemsters of the Isle of Man" shall be omitted.</p>

<i>Act Amended</i>	<i>Amendment</i>	SCH. 2
<p>The Mining Industry Act 1926. (16 &amp; 17 Geo. 5. c. 28.)</p>	<p>In section 23 (including the subsection (5) substituted by the Mines and Quarries Act 1954) for any reference to the Committee of the Privy Council for Scientific and Industrial Research or to the Department of Scientific and Industrial Research there shall, in relation to any period after the coming into force of this provision, be substituted a reference to the Natural Environment Research Council.</p>	<p>1954 c. 70.</p>
<p>The Ministry of Supply Act 1939. (2 &amp; 3 Geo. 6. c. 38.)</p>	<p>In section 19 at the end of paragraph (a) of the definition of "articles required for the public service" there shall be added "or required by the Science Research Council or the Natural Environment Research Council for the purpose of the discharge of its functions".</p>	
<p>The Water Act 1945. (8 &amp; 9 Geo. 6. c. 42.)</p>	<p>In section 7 for any reference to the Committee of the Privy Council for Scientific and Industrial Research or to the Department of Scientific and Industrial Research there shall, in relation to any period after the coming into force of this provision, be substituted a reference to the Natural Environment Research Council.</p>	
<p>The Water (Scotland) Act 1946. (9 &amp; 10 Geo. 6. c. 42.)</p>	<p>In section 4 for any reference to the Committee of the Privy Council for Scientific and Industrial Research or to the Department of Scientific and Industrial Research there shall, in relation to any period after the coming into force of this provision, be substituted a reference to the Natural Environment Research Council.</p>	
<p>The Income Tax Act 1952. (15 &amp; 16 Geo. 6 and 1 Eliz. 2. c. 10.)</p>	<p>In section 335(b) and (c) for the words "the appropriate Research Council or Committee" there shall in each case be substituted the words "the Secretary of State or Minister of Technology", but so that any approval given under either paragraph before the coming into force of this provision shall thereafter be treated as given by the Secretary of State or Minister of Technology, as may be appropriate.</p>	

## SCH. 2

*Act Amended**Amendment*

- The Income Tax Act 1952.  
(15 & 16 Geo. 6 and 1 Eliz. 2. c. 10.)—*cont.*
- In section 340(4) for the words “the appropriate Research Council or Committee” there shall be substituted the words “the Secretary of State or Minister of Technology as may be appropriate in relation to the activities in question”, and for the words “the decision of the Council or Committee” there shall be substituted the words “his decision”.  
In section 449(1)(a) for the words “the Committee of the Privy Council for Scientific and Industrial Research” there shall be substituted the words “the Minister of Technology”, but so that any approval given under the paragraph before the coming into force of this provision shall thereafter be treated as given by the Minister of Technology.
- The Protection of Birds Act 1954.  
(2 & 3 Eliz. 2. c. 30.)
- In section 10(2)(b), and in paragraph (c) of the definition in section 14(1) of “authorised person”, for any reference to the Nature Conservancy there shall be substituted a reference to the Natural Environment Research Council, but so that any licence or authorisation granted by the Nature Conservancy before the coming into force of this provision shall have effect, and the Act shall apply in relation thereto, as if it had been granted by that Council.
- The Deer (Scotland) Act 1959.  
(7 & 8 Eliz. 2. c. 40.)
- In section 1(4)(a) for the reference to the Nature Conservancy there shall, in relation to any appointment to be made thereunder after the coming into force of this provision, be substituted a reference to the Natural Environment Research Council.
- The Deer Act 1963 ...  
(1963 c. 36.)
- In section 11 for any reference to the Nature Conservancy there shall be substituted a reference to the Natural Environment Research Council, but so that any licence granted thereunder before the coming into force of this provision shall have effect, and the Act shall apply in relation thereto, as if it had been granted by that Council.
- The Water Resources Act 1963.  
(1963 c. 38.)
- In section 102 for any reference to the Nature Conservancy there shall be substituted a reference to the Natural Environment Research Council.



## SCHEDULE 3

TRANSITIONAL PROVISIONS ON REDISTRIBUTION OF ACTIVITIES  
OF EXISTING ORGANISATIONS

1.—(1) Subject to the following provisions of this paragraph, where in accordance with section 3(1) to (3) of this Act activities of a body (hereafter referred to as “the predecessor”) are taken over by one of the Research Councils, then on the date of that event (hereafter referred to as “the transfer date”) there shall by virtue of this Act and without further assurance be transferred to that Council all property, rights, liabilities and obligations to which immediately before the transfer date the predecessor was entitled or subject in connection with those activities.

(2) Subject as aforesaid, every agreement to which in relation to or for the purposes of the relevant activities the predecessor was a party immediately before the transfer date, whether in writing or not and whether or not of such a nature that rights, liabilities and obligations thereunder could be assigned by the predecessor, shall, unless its terms or subject-matter make it impossible that it should have effect as modified in the manner provided by this sub-paragraph, have effect as from the transfer date as if—

- (a) the Research Council had been a party to the agreement ;
- (b) for any reference (however worded and whether express or implied) to the predecessor there were substituted, as respects anything falling to be done on or after the transfer date, a reference to the Research Council ;
- (c) for any reference (however worded and whether express or implied) to any member or officer of the predecessor there were substituted, as respects anything falling to be done on or after the transfer date, a reference to such person as the Research Council may appoint, or, in default of appointment, to the member or officer of that Council who corresponds as nearly as may be to the member or officer in question of the predecessor ;
- (d) in the case of an agreement for the rendering of personal services to the predecessor, the services to which the agreement relates were, on and after the transfer date, any services under the Council, to be selected by the Council, which are reasonably equivalent services.

(3) Other documents, not being enactments, Orders in Council or orders, rules, regulations or similar instruments having effect under an enactment, which refer, whether specifically or generally, to the predecessor in relation to or for the purposes of the relevant activities shall be construed in accordance with sub-paragraph (2) above so far as applicable.

(4) Without prejudice to the generality of the foregoing sub-paragraphs, where, by the operation of any of them, any right, liability or obligation vests in a Research Council, the Council and all other persons shall, as from the transfer date, have the same rights,

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powers and remedies (and, in particular, the same rights as to the taking or resisting of legal proceedings or the making or resisting of applications to any authority) for asserting, perfecting or enforcing that right, liability or obligation as they would have had if it had at all times been a right, liability or obligation of the Research Council.

(5) Any legal proceedings or application to any authority pending on the transfer date by or against the predecessor in relation to or for the purposes of the relevant activities may be continued on and after that date by or against the Research Council.

(6) In relation to activities of the Council for Scientific and Industrial Research which are taken over by a government department, the foregoing sub-paragraphs shall apply with the substitution for references to a Research Council of references to that department or the Minister in charge of it, as the case requires; and on any question whether for purposes of this paragraph any matter is to be treated as referable to one branch or another of the activities of the Council for Scientific and Industrial Research, or to whom under this paragraph any property, rights, liabilities or obligations of that Council are transferred, the certificate of the Secretary of State shall be conclusive.

(7) The Secretary of State may by order—

- (a) except from any transfer under this paragraph any books, papers or documents which in his opinion are not required in connection with the continuance of the relevant activities, and provide (if need be) for the disposal of anything so excepted; and
- (b) so far as appears to him necessary or expedient for giving full effect to a transfer of activities in accordance with section 3(1) to (3) of this Act, provide, in the case of a local Act or Act confirming a provisional order, (after such consultation with any authority or body having functions under the Act as appears to him to be appropriate) for the repeal or amendment of any provision in that Act which affects the predecessor and make transitional, supplemental or incidental provision in connection with any such repeal or amendment; and
- (c) in relation to activities of the Council for Scientific and Industrial Research make such further or other provision as appears to him to be appropriate having regard to the circumstances of that Council and the division of its activities between Research Councils and government departments.

2.—(1) For purposes of the accounts of the National Institute for Research in Nuclear Science, the National Oceanographic Council and the Nature Conservancy, the financial year beginning last before the transfer date shall be treated as ending with the day before the transfer date.

(2) The Science Research Council shall be responsible for the accounts and audit of the National Institute for Research in Nuclear Science for any period before the transfer date, so far as may be

necessary for completing the accounts and audit and submitting the accounts and any report of the auditor on them to the United Kingdom Atomic Energy Authority.

SCH. 3

(3) The Natural Environment Research Council shall be responsible for the accounts and audit of the National Oceanographic Council for any period before the transfer date, so far as may be necessary for completing the accounts and submitting them to the Comptroller and Auditor General.

(4) The Natural Environment Research Council shall be responsible for the accounts and audit of the Nature Conservancy for any period before the transfer date, so far as may be necessary for completing the accounts and submitting them to the Treasury ; and section 96(3) and (4) of the National Parks and Access to the Countryside Act 1949 (which relate to audit) shall apply to accounts prepared by the Natural Environment Research Council by virtue of this sub-paragraph as if they had been prepared by the Nature Conservancy. 1949 c. 97.

3. Where the predecessor is required to make any annual report on its activities, the first annual report under this Act of a Research Council shall deal, for any period after the one covered by the last annual report made by the predecessor before the transfer date, with any of those activities which are taken over on the transfer date by the Council.

4.—(1) Section 2 of the Atomic Energy Authority Act 1959 (which enables pension schemes of the United Kingdom Atomic Energy Authority to extend to staff of the National Institute for Research in Nuclear Science), and, without prejudice to any power to amend the scheme, any provision included in a scheme by virtue of that section, shall 1959 c. 5. (8 & 9 Eliz. 2).

- (a) continue to apply to officers and other persons employed by the National Institute for Research in Nuclear Science who on the transfer date are by paragraph 1 above transferred to the employment of the Science Research Council ; and
- (b) apply to officers and other persons taken into the employment of the Science Research Council subsequent to the coming into force of the provisions of section 3(2) of this Act to work on activities taken over under that subsection from the National Institute for Research in Nuclear Science (whether or not while in that employment they cease to be engaged in those activities),

and shall have effect in relation to them as if their employment with the Council were employment with the Institute.

(2) The Science Research Council shall pay to the United Kingdom Atomic Energy Authority in respect of any payments falling to be made by the Authority by virtue of sub-paragraph (1) above, or in respect of the accruing liability for any such payments, such sums as may be agreed between the Council and the Authority or as, in default of agreement between them, may be determined by the Treasury.

5. The provisions of this Act relating to the Nature Conservancy and to the National Parks and Access to the Countryside Act 1949

**SCH. 3** shall not affect the validity of anything done by or in relation to the Nature Conservancy under or for the purposes of Part III of that Act before the date when those provisions come into force ; and (without prejudice to paragraph 1 above) as from that date things so done, including any regulations relating to or byelaws made by the Nature Conservancy, shall have effect, and the said Act shall apply in relation thereto, as if they had been done by or in relation to the Natural Environment Research Council and, in the case of an authority under section 103(1) of the Act, as if it had been given by the Secretary of State.

SCHEDULE 4

REPEALS

Chapter	Short Title	Extent of Repeal
8 & 9 Vict. c. 63.	The Geological Survey Act 1845.	Sections 3 and 4. In section 6, the words "and the sheriff and court of deemsters of the Isle of Man."
9 & 10 Geo. 5. c. 21.	The Ministry of Health Act 1919.	In section 3(1), proviso (i) from "but" onwards.
9 & 10 Geo. 6. c. 81.	The National Health Service Act 1946.	In section 16(1), the words from "and the" to "said Act".
11 & 12 Geo. 6. c. 37.	The Radioactive Substances Act 1948.	In section 6, subsections (2) and (3) and in subsection (4) proviso the words "to the Ministers referred to in subsection (2) of this section".
12, 13 & 14 Geo. 6. c. 97.	The National Parks and Access to the Countryside Act 1949.	Sections 24, 25(2) and 96. In section 100(a), the words "the Treasury".
15 & 16 Geo. 6. and 1 Eliz. 2. c. 10.	The Income Tax Act 1952.	In section 340(1), the definition of "the appropriate Research Council or Committee".
4 & 5 Eliz. 2. c. 28.	The Agricultural Research Act 1956.	In section 1, in subsection (1), the words from "subject to" to "appoint" and subsections (2) to (7).
4 & 5 Eliz. 2. c. 58.	The Department of Scientific and Industrial Research Act 1956.	The whole Act.
5 & 6 Eliz. 2. c. 20.	The House of Commons Disqualification Act 1957.	In Schedule 1, in Part II, and in the Part substituted for it by Schedule 3 in its application to the Senate and House of Commons of Northern Ireland, the entry for the Research Council within the meaning of the Department of Scientific and Industrial Research Act 1956.
8 & 9 Eliz. 2. c. 5.	The Atomic Energy Authority Act 1959.	In Schedule 1, in Part III, the entry for the chairman of the National Institute for Research in Nuclear Science. Section 2, except as regards persons employed with the National Institute for Research in Nuclear Science before the coming into force of this repeal.
9 & 10 Eliz. 2. c. 9.	The Agricultural Research etc. (Pensions) Act 1961.	Section 1(2) from the beginning to "this Act; and".



## ELIZABETH II



## Kenya Republic Act 1965

## 1965 CHAPTER 5

An Act to make provision as to the operation of the law in relation to Kenya as a Republic within the Commonwealth. [23rd March 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) Subject to this Act, all law which, whether being a **Operation of existing law** rule of law or a provision of an Act of Parliament or of any other enactment or instrument whatsoever, was in force on 12th December 1964, or, having been passed or made before that date, comes or has come into force thereafter, shall, unless and until provision to the contrary is made by Parliament or some other authority having power in that behalf, have the same operation in relation to Kenya, and persons and things belonging to or connected with Kenya, as it would have apart from this subsection if Kenya had not become a Republic.

(2) This section applies to law of, or of any part of, the United Kingdom, the Channel Islands and the Isle of Man, and, in relation only to any enactment of the Parliament of the United Kingdom or any Order in Council made by virtue of any such enactment whereby any such enactment applies in relation to Kenya, to law of any other country or territory to which that enactment or Order extends.

(3) This section shall be deemed to have had effect from 12th December 1964.

**Power to make consequential adaptations.** 2.—(1) Her Majesty may by Order in Council make such adaptations in any Act of Parliament passed before 12th December 1964 as appear to Her Majesty necessary or expedient in consequence of Kenya having become a Republic.

(2) Any Order in Council made under subsection (1) of this section, and any Order in Council or other instrument made under any other enactment which varies or revokes a previous Order in Council or instrument in consequence of Kenya having become a Republic, may be made so as to have effect from 12th December 1964.

(3) Any Order in Council under subsection (1) of this section shall be subject to annulment in pursuance of a resolution of either House of Parliament, and may be varied or revoked by a subsequent Order in Council.

**Short title.** 3. This Act may be cited as the Kenya Republic Act 1965.





# Nuclear Installations (Amendment) Act 1965

## 1965 CHAPTER 6

An Act to make new provision in place of or amend certain provisions of the Nuclear Installations (Licensing and Insurance) Act 1959 so as to give effect to certain international agreements; to make other amendments to that Act; and for connected purposes. [23rd March 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) Where a nuclear site licence has been granted in respect of any site, it shall be the duty of the licensee to secure that—

Duty of operator of nuclear installation.

- (a) no such occurrence involving nuclear matter as is mentioned in subsection (2) of this section causes injury to any person or damage to any property of any person other than the licensee, being injury or damage arising out of or resulting from the radioactive properties, or a combination of those and any toxic, explosive or other hazardous properties, of that nuclear matter; and
- (b) no ionising radiations emitted during the period of the licensee's responsibility—
  - (i) from anything caused or suffered by the licensee to be on the site which is not nuclear matter; or
  - (ii) from any waste discharged (in whatever form) on or from the site,
 cause injury to any person or damage to any property of any person other than the licensee.

(2) The occurrences referred to in subsection (1)(a) of this section are—

- (a) any occurrence on the licensed site during the period of the licensee's responsibility, being an occurrence involving nuclear matter ;
- (b) any occurrence elsewhere than on the licensed site involving nuclear matter which is not excepted matter and which at the time of the occurrence—
  - (i) is in the course of carriage on behalf of the licensee as licensee of that site ; or
  - (ii) is in the course of carriage to that site with the agreement of the licensee from a place outside the relevant territories ; and
  - (iii) in either case, is not on any other relevant site in the United Kingdom ;
- (c) any occurrence elsewhere than on the licensed site involving nuclear matter which is not excepted matter and which—
  - (i) having been on the licensed site at any time during the period of the licensee's responsibility ; or
  - (ii) having been in the course of carriage on behalf of the licensee as licensee of that site,

has not subsequently been on any relevant site, or in the course of any relevant carriage, or (except in the course of relevant carriage) within the territorial limits of a country which is not a relevant territory.

(3) In determining the liability by virtue of subsection (1) of this section in respect of any occurrence of the licensee of a licensed site, any property which at the time of the occurrence is on that site, being—

- (a) a nuclear installation ; or
- (b) other property which is on the site—
  - (i) for the purpose of use in connection with the operation, or the cessation of the operation, by the licensee of a nuclear installation which is or has been on that site ; or
  - (ii) for the purpose of the construction of a nuclear installation on that site,

shall, notwithstanding that it is the property of some other person, be deemed to be the property of the licensee.

(4) Subsections (1) to (3) of this section shall apply in relation to the Authority—

- (a) as if any premises which are or have been occupied by the Authority were a site in respect of which a

nuclear site licence has been granted to the Authority ;  
and

- (b) as if in relation to any such premises any reference to the period of the licensee's responsibility were a reference to any period during which the Authority is in occupation of those premises.

(5) If a government department uses any site for any purpose which, if section 1 of the Act of 1959 applied to the Crown, would require the authority of a nuclear site licence in respect of that site, subsections (1) to (3) of this section shall apply in like manner as if—

- (a) the Crown were the licensee under a nuclear site licence in respect of that site ; and  
(b) any reference to the period of the licensee's responsibility were a reference to any period during which the department occupies the site.

2.—(1) In the case of any nuclear matter which is not excepted matter and which—

(a) is—

(i) in the course of carriage on behalf of a relevant foreign operator ; or

(ii) in the course of carriage to such an operator's relevant site with the agreement of that operator from a place outside the relevant territories,

and is not for the time being on any relevant site in the United Kingdom ; or

- (b) having been on such an operator's relevant site or in the course of carriage on behalf of such an operator, has not subsequently been on any relevant site or in the course of any relevant carriage or (except in the course of relevant carriage) within the territorial limits of a country which is not a relevant territory,

it shall be the duty of that operator to secure that no occurrence such as is mentioned in subsection (2) of this section causes injury to any person or damage to any property of any person other than that operator, being injury or damage arising out of or resulting from the radioactive properties, or a combination of those and any toxic, explosive or other hazardous properties, of that nuclear matter.

(2) The occurrences referred to in the foregoing subsection are—

(a) an occurrence taking place wholly or partly within the territorial limits of the United Kingdom ; or

(b) an occurrence outside the said territorial limits which also involves nuclear matter in respect of which a duty is imposed on any person by section 1 of this Act.

Duty of certain foreign operators.

Duty of other persons causing nuclear matter to be carried.

3. Where any nuclear matter, not being excepted matter, is in the course of carriage within the territorial limits of the United Kingdom on behalf of any person (hereafter in this section referred to as "the responsible party") and—

- (a) the carriage is not relevant carriage ; and
- (b) the nuclear matter is not for the time being on any relevant site,

it shall be the duty of the responsible party to secure that no occurrence involving that nuclear matter causes injury to any person or damage to any property of any person other than the responsible party, being injury or damage incurred within the said territorial limits and arising out of or resulting from the radioactive properties, or a combination of those and any toxic, explosive or other hazardous properties, of that nuclear matter.

Right to compensation for injury or damage caused by breach of duty.

4.—(1) Where any injury or damage has been caused in breach of a duty imposed by section 1 or 2 of this Act—

- (a) subject to subsection (5) of this section and to sections 5(1), (3) and (4) and 7(1) of this Act, compensation in respect of that injury or damage shall be payable in accordance with section 6 of this Act wherever the injury or damage was incurred ;
- (b) subject to subsections (3) and (4) of this section and to section 10(2) of this Act, no other liability shall be incurred by any person in respect of that injury or damage.

(2) Subject to subsection (3) of this section, any injury or damage which, though not caused in breach of such a duty as aforesaid, is not reasonably separable from injury or damage so caused shall be deemed for the purposes of subsection (1) of this section to have been so caused.

(3) Where any injury or damage is caused partly in breach of such a duty as aforesaid and partly by an emission of ionising radiations which does not constitute such a breach, subsection (2) of this section shall not affect any liability of any person in respect of that emission apart from this Act, but a claimant shall not be entitled to recover compensation in respect of the same injury or damage both under this Act and otherwise than under this Act.

(4) Subject to section 5(5) of this Act, nothing in subsection (1)(b) of this section shall affect—

- (a) the operation of the Carriage of Goods by Sea Act 1924 ; or
- (b) the operation of the Carriage by Air Act 1932, the Carriage by Air Act 1961 or the Carriage by Air (Supplementary Provisions) Act 1962 in relation to

1924 c. 22.

1932 c. 36.

1961 c. 27.

1962 c. 43.

any international carriage to which a convention referred to in the Act in question applies ; or

- (c) the operation of any Act which may be passed to give effect to the Convention on the Contract for the International Carriage of Goods by Road signed at Geneva on 19th May 1956.

(5) Subject to subsection (6) of this section and to section 6(3) of this Act, section 4(4) and (5) of the Act of 1959 (which relate respectively to the time limit for the bringing of claims for compensation and to the exclusion of certain provisions with respect to ships and aircraft) shall have effect for the purposes of this Act subject to the amendments specified in relation to those subsections respectively in paragraphs 1 and 2 of Schedule 1 to this Act (being amendments to secure that those subsections apply for the purposes of this Act as they applied for the corresponding purposes of that Act).

(6) Notwithstanding anything in section 4(4) of the Act of 1959, a claim in respect of injury or damage caused by an occurrence involving nuclear matter stolen from, or lost, jettisoned or abandoned by, the person whose breach of a duty imposed by section 1 or 2 of this Act gave rise to the claim shall not be entertained if the occurrence takes place after the expiration of the period of twenty years beginning with the day when the nuclear matter in question was so stolen, lost, jettisoned or abandoned.

(7) Section 5(1)(c) of the Act of 1959 shall not apply to any claim such as is mentioned in subsection (6) of this section unless the claim is made within the period of twenty years so mentioned.

5.—(1) Subject to subsections (2) and (5) of this section, compensation shall not be payable under this Act in respect of injury or damage caused by a breach of a duty imposed by section 1 or 2 thereof if the injury or damage—

- (a) was caused by such an occurrence as is mentioned in section 1(2)(b) or (c) or 2(2)(b) of this Act which is shown to have taken place wholly within the territorial limits of one, and one only, of the relevant territories other than the United Kingdom ; or

- (b) was incurred within the territorial limits of a country which is not a relevant territory.

(2) In the case of a breach of a duty imposed by section 1 of this Act, subsection (1)(b) of this section shall not apply to injury or damage incurred by, or by persons or property on, a ship or aircraft registered in the United Kingdom.

(3) Compensation shall not be payable under this Act in respect of injury or damage caused by a breach of a duty imposed by section 2 of this Act in respect of such carriage as is referred to in subsection (1)(a)(ii) of that section unless the agreement so referred to was expressed in writing.

(4) The duty imposed by section 1, 2 or 3 of this Act—

(a) shall not impose any liability on the person subject to that duty with respect to injury or damage caused by an occurrence which constitutes a breach of that duty if the occurrence, or the causing thereby of the injury or damage, is attributable to hostile action in the course of any armed conflict, including any armed conflict within the United Kingdom ; but

(b) shall impose such a liability where the occurrence, or the causing thereby of the injury or damage, is attributable to a natural disaster notwithstanding that the disaster is of such an exceptional character that it could not reasonably have been foreseen.

(5) Where, in the case of an occurrence which constitutes a breach of a duty imposed by section 1 or 2 of this Act, a person other than the person subject to that duty makes any payment in respect of injury or damage caused by that occurrence and—

(a) the payment is made in pursuance of any of the international conventions referred to in the Acts mentioned in section 4(4) of this Act ; or

(b) the occurrence took place within the territorial limits of a country which is not a relevant territory, and the payment is made by virtue of a law of that country and by a person who has his principal place of business in a relevant territory or is acting on behalf of such a person,

the person making the payment may make the like claim under this Act for compensation of the like amount, if any, not exceeding the amount of the payment made by him, and, in the case of a claim by virtue of paragraph (b) of this subsection, not exceeding five million pounds, as would have been available to him if—

(i) the injury in question had been suffered by him or, as the case may be, the property suffering the damage in question had been his ; and

(ii) subsection (1) of this section had not been passed.

(6) The amount of compensation payable to or in respect of any person under this Act in respect of any injury or damage caused in breach of a duty imposed by section 1 or 2 of this Act may be reduced by reason of the fault of that person if, but only if, and to the extent that, the causing of that injury or damage is attributable to any act of that person committed

with the intention of causing harm to any person or property or with reckless disregard for the consequences of his act.

6.—(1) The liability of any person to pay compensation under this Act by virtue of a duty imposed on that person by section 1 thereof shall not require him to make in respect of any one occurrence constituting a breach of that duty payments by way of such compensation exceeding in the aggregate, apart from payments in respect of interest or costs, five million pounds.

Satisfaction of claims by virtue of s. 1 or 2.

(2) A relevant foreign operator shall not be required by virtue of section 2 of this Act to make any payment by way of compensation in respect of an occurrence—

- (a) if he would not have been required to make that payment if the occurrence had taken place in his home territory and the claim had been made by virtue of the relevant foreign law made for purposes corresponding to those of section 1 of this Act ; or
- (b) to the extent that the amount required for the satisfaction of the claim is not required to be available by the relevant foreign law made for purposes corresponding to those of section 5(1) of the Act of 1959 (which relates to the provision of funds to be available for the satisfaction of claims against a licensee) and has not been made available under section 8 of this Act or by means of a relevant foreign contribution.

(3) Any claim by virtue of a duty imposed on any person by section 1 or 2 of this Act—

- (a) to the extent to which, by virtue of subsection (1) or (2) of this section, though duly established, it is not or would not be payable by that person ; or
- (b) which is made after the expiration of the relevant period ; or
- (c) which, being such a claim as is mentioned in section 4(6) of this Act, is made after the expiration of the period of twenty years so mentioned ; or
- (d) which is a claim the full satisfaction of which out of funds otherwise required to be, or to be made, available for the purpose is prevented by section 10(1) of this Act,

shall be made to the appropriate authority, that is to say—

- (i) in the case of a claim by virtue of section 1(4) of this Act, the Minister of Technology ;
- (ii) in the case of a claim by virtue of section 1(5) of this Act (other than a claim in connection with a site used by a department of the Government of Northern Ireland), the Minister in charge of the government department concerned ;
- (iii) in any other case, the Minister,

and, if established to the satisfaction of the appropriate authority, and to the extent to which it cannot be satisfied out of sums made available for the purpose under section 8 of this Act or by means of a relevant foreign contribution, shall be satisfied by the appropriate authority to such extent and out of funds provided by such means as Parliament may determine.

(4) Where in pursuance of subsection (3) of this section a claim has been made to the appropriate authority, any question affecting the establishment of the claim or as to the amount of any compensation in satisfaction of the claim may, if the authority thinks fit, be referred for decision to the appropriate court, that is to say, to whichever of the High Court, the Court of Session and the High Court of Justice in Northern Ireland would, but for the provisions of this section, have had jurisdiction in accordance with section 7(1) and (2) of this Act to determine the claim; and the claimant may appeal to that court from any decision of the authority on any such question which is not so referred; and on any such reference or appeal—

- (a) the authority shall be entitled to appear and be heard; and
- (b) notwithstanding anything in any Act, the decision of the court shall be final.

(5) In this section, the expression “the relevant period” means the period of ten years beginning with the relevant date within the meaning of section 4(4) of the Act of 1959.

Jurisdiction,  
shared liability  
and foreign  
judgments.

7.—(1) No court in the United Kingdom or any part thereof shall have jurisdiction to determine any claim or question under this Act certified by the Minister to be a claim or question which, under any relevant international agreement, falls to be determined by a court of some other relevant territory or, as the case may be, of some other part of the United Kingdom; and any proceedings to enforce such a claim which are commenced in any court in the United Kingdom or, as the case may be, that part thereof shall be set aside.

(2) Where under the foregoing subsection the Minister certifies that any claim or question falls to be determined by a court in a particular part of the United Kingdom, that certificate shall be conclusive evidence of the jurisdiction of that court to determine that claim or question.

(3) Where by virtue of any one or more of the following, that is to say, sections 1 and 2 of this Act and any relevant foreign law made for purposes corresponding to those of either of those sections, liability in respect of the same injury or damage is incurred by two or more persons, then, for the purposes of any



proceedings in the United Kingdom relating to that injury or damage, including proceedings for the enforcement of a judgment registered under the Foreign Judgments (Reciprocal Enforcement) Act 1933—

- (a) both or all of those persons shall be treated as jointly and severally liable in respect of that injury or damage ; and
- (b) until claims against each of those persons in respect of the occurrence by virtue of which the person in question is liable for that injury or damage have been satisfied—
  - (i) in the case of a licensee, the Authority or the Crown, up to an aggregate amount of five million pounds ; or
  - (ii) in the case of a relevant foreign operator, up to such aggregate amount, not being less than one and three quarter million pounds, as may be provided for by the relevant foreign law made for purposes corresponding to those of section 5 (1) of the Act of 1959,

no sums in excess of those required for the purposes of sub-paragraph (i) of this paragraph shall be required to be made available under section 8 of this Act for the purpose of paying compensation in respect of that injury or damage.

(4) Part I of the said Act of 1933 shall apply to any judgment given in a court of any foreign country which is certified by the Minister to be a relevant foreign judgment for the purposes of this Act, whether or not it would otherwise have so applied, and shall have effect in relation to any judgment so certified as if in section 4 of that Act subsections (1)(a)(ii), (2) and (3) were omitted.

(5) It shall be sufficient defence to proceedings in the United Kingdom against any person for the recovery of a sum alleged to be payable under a judgment given in a country outside the United Kingdom for that person to show that—

- (a) the sum in question was awarded in respect of injury or damage of a description which is the subject of a relevant international agreement ; and
- (b) the country in question is not a relevant territory ; and
- (c) the sum in question was not awarded in pursuance of any of the international conventions referred to in the Acts mentioned in section 4(4) of this Act.

(6) Where, in the case of any claim by virtue of section 2 of this Act, the relevant foreign operator is the government of

a relevant territory, then, for the purposes of any proceedings brought in a court in the United Kingdom to enforce that claim, that government shall be deemed to have submitted to the jurisdiction of that court, and accordingly rules of court may provide for the manner in which any such action is to be commenced and carried on; but nothing in this subsection shall authorise the issue of execution, or in Scotland the execution of diligence, against the property of that government.

General  
cover for  
compensation  
by virtue of  
s. 1 or 2.

8.—(1) In the case of any occurrence in respect of which one or more persons incur liability by virtue of section 1 or 2 of this Act or by virtue of any relevant foreign law made for purposes corresponding to those of either of those sections, but subject to subsections (2) and (3) of this section and to sections 7(3)(b) and 10(1) of this Act, there shall be made available out of moneys provided by Parliament such sums as, when aggregated—

- (a) with any funds required by, or by any relevant foreign law made for purposes corresponding to those of, section 5(1) of the Act of 1959 to be available for the purpose of satisfying claims in respect of that occurrence against any licensee or relevant foreign operator; and
- (b) in the case of a claim by virtue of any such relevant foreign law, with any relevant foreign contributions towards the satisfaction of claims in respect of that occurrence,

may be necessary to ensure that all claims in respect of that occurrence made within the relevant period and duly established, excluding, but without prejudice to, any claim in respect of interest or costs, are satisfied up to an aggregate amount of forty-three million pounds.

(2) Subsection (1) of this section shall not apply to any claim by virtue of such a relevant foreign law as is mentioned in that subsection in respect of injury or damage incurred within the territorial limits of a country which is not a relevant territory or to any claim such as is mentioned in section 4(6) of this Act which is not made within the period of twenty years so mentioned.

(3) Where any claim such as is mentioned in subsection (1) of this section is satisfied wholly or partly out of moneys provided by Parliament under that subsection, there shall also be made available out of moneys so provided such sums as are necessary to ensure the satisfaction of any claim in respect of interest or costs in connection with the first-mentioned claim.

(4) In relation to liability by virtue of any relevant foreign law—

- (a) there shall be left out of account for the purposes of subsection (1) of this section any claim which, though

made within the relevant period, was made after the expiration of any period of limitation imposed by that law and permitted by a relevant international agreement ;

- (b) unless that law provides a maximum aggregate amount of compensation in respect of the occurrence in question equivalent to forty-three million pounds and so provides in pursuance of a relevant international agreement, the said subsection (1) shall have effect in relation to that occurrence as if for the reference to forty-three million pounds there were substituted a reference to five million pounds.

(5) Any sums received by the Minister by way of a relevant foreign contribution towards the satisfaction of any claim by virtue of section 1 or 2 of this Act shall be paid into the Exchequer.

(6) In this section, the expression "the relevant period" has the same meaning as in section 6 of this Act.

9.—(1) Section 5(1) of the Act of 1959 shall have effect for the purposes of this Act subject to the amendments specified in paragraph 3 of Schedule 1 to this Act, being amendments to secure that—

Special cover  
for licensee's  
liability.

- (a) the said section 5(1) applies for the purposes of this Act as it applied for the corresponding purposes of that Act ; and
- (b) any claim made or liability incurred by virtue of any relevant foreign law made for purposes corresponding to those of section 2 of this Act is treated for the purposes of the said section 5(1) as if it were a claim or liability by virtue of section 1(1) of this Act in respect of an occurrence such as is mentioned in section 1(2)(b) or (c) thereof.

(2) Any person by whom any funds such as are mentioned in the said section 5(1) for the time being fall to be provided shall give to the Minister not less than two months' notice in writing before ceasing to keep those funds available and, notwithstanding any such notice, so far as those funds relate to nuclear matter for the time being in the course of carriage, shall not so cease while that carriage continues.

(3) Where a licensee has given to the Minister in respect of any cover period such a notice as is mentioned in section 5(3)(a)(i) of the Act of 1959, no payment by way of settlement of any claim in respect of that cover period by agreement between the licensee and the claimant shall be made except after consultation with the Minister and in accordance with the terms of any direction which the Minister may give to the licensee

in writing with respect to any particular claim ; and sub-paragraph (ii) of the said section 5(3)(a) shall cease to have effect.

(4) If at any time while the said section 5(1) applies in relation to any licensed site the provisions thereof are not complied with in respect of that site, the licensee shall be guilty of an offence under section 5 (4) of the Act of 1959 whether or not any person is for the time being using the site as mentioned in the said section 5 (4).

(5) In section 5(3) of the Act of 1959, for the reference to the proviso to section 4(4) of that Act there shall be substituted a reference to section 6 of this Act.

Supplementary provisions with respect to cover for liability by virtue of s. 1 or 2 in respect of carriage.

**10.**—(1) Where, in the case of an occurrence involving nuclear matter in the course of carriage, a claim in respect of damage to the means of transport being used for that carriage is duly established—

- (a) against any person by virtue of section 1 or 2 of this Act ; or
- (b) against the licensee, the Authority or the Crown by virtue of any relevant foreign law made for purposes corresponding to those of the said section 2,

then, without prejudice to any right of the claimant to the satisfaction of that claim, no payment towards its satisfaction shall be made out of funds which are required to be available for the purpose by, or by any relevant foreign law made for purposes corresponding to those of, section 5(1) of the Act of 1959, or which have been made available for the purpose under section 8 of this Act or by means of a relevant foreign contribution, such as to prevent the satisfaction out of those funds up to an aggregate amount of one and three quarter million pounds of all claims which have been or may be duly established against the same person in respect of injury or damage caused by that occurrence other than damage to the said means of transport.

(2) Where, in the case of an occurrence involving nuclear matter in the course of carriage, a claim in respect of damage to the means of transport being used for that carriage is duly established against a relevant foreign operator by virtue of section 2 of this Act, but by virtue of section 6(2)(a) thereof that operator is not required to make a payment in satisfaction of the claim, section 4(1)(b) of this Act shall not apply to any liability of that operator with respect to the damage in question apart from this Act.

(3) Where any nuclear matter is to be carried by, or on behalf or with the agreement of, a licensee, the Authority, a government department or a relevant foreign operator in such circumstances that, while the matter is in the course of that carriage, the licensee, the Authority, the Crown or the operator, as the case

may be (in this and the next following subsection referred to as "the responsible party") may incur liability by virtue of section 1 or 2 of this Act or by virtue of any relevant foreign law made for purposes corresponding to those of the said section 2, the responsible party shall, before the carriage is begun, cause to be delivered to the person who is to carry that matter a document issued by or on behalf of the appropriate person mentioned in the next following subsection (in this subsection referred to as "the guarantor") which shall contain such particulars as may be prescribed of the responsible party, of that nuclear matter and carriage, and of the funds available in pursuance of, or of the relevant foreign law made for purposes corresponding to those of, section 5(1) of the Act of 1959 or section 8 of this Act to satisfy any claim by virtue of that liability, and the guarantor shall be debarred from disputing in any court any of the particulars stated in that document; and if in any case there is a wilful failure to comply with this subsection, the responsible party (except where that party is the Crown), and also, if the carrier knew or ought to have known the matter carried to be such matter for carriage in such circumstances as aforesaid, the carrier, shall be guilty of an offence and liable on summary conviction to a fine not exceeding fifty pounds.

(4) The person by whom or on whose behalf the document referred to in the last foregoing subsection is to be issued shall be—

- (a) where the responsible party is a licensee, the person by whom there fall to be provided the funds required by section 5(1) of the Act of 1959 to be available to satisfy any claim in respect of the carriage in question;
- (b) where the responsible party is the Authority, the Minister of Technology;
- (c) where the responsible party is the Crown, the Minister in charge of the government department concerned;
- (d) where the responsible party is a relevant foreign operator, the person by whom there fall to be provided the funds required by the relevant foreign law made for purposes corresponding to those of the said section 5(1) or 8 to be made available to satisfy any claim in respect of the carriage in question.

(5) Section 8(1) and (3) of the Act of 1959 (which relate to offences) shall apply to an offence under subsection (3) of this section as they apply to an offence under that Act.

(6) The requirements of Part VI of the Road Traffic Act 1960 c. 16. 1960 (which relates to compulsory insurance or security against

third-party risks of users of motor vehicles) shall not apply in relation to any injury to any person for which any person is liable by virtue of section 1 or 2 of this Act.

Nuclear site  
licences.

**11.—(1)** Section 1(1)(a) of the Act of 1959 (by virtue of which a nuclear site licence is required for the use of any site for the purpose of installing or operating certain plant) shall include any nuclear reactor other than such a reactor comprised in a means of transport, whether by land, water or air.

(2) Regulations made by virtue of paragraph (b) of section 1(1) of the Act of 1959 (by virtue of which a nuclear site licence may be required for the use of any site for the purpose of installing or operating an installation of a particular class or description) may exempt, or make provision for exempting, from the requirements of the said section 1(1), either unconditionally or subject to compliance with prescribed conditions, any installation which the Minister is satisfied is not, or if the prescribed conditions were complied with would not be, a relevant installation.

(3) Section 1(4)(b) of the Act of 1959 (which authorises the Minister to attach to a nuclear site licence conditions with respect to the handling, treatment and disposal of any nuclear fuel which becomes irradiated in the course of its use on the site) shall apply in relation to all nuclear matter as it applies in relation to such nuclear fuel as aforesaid.

(4) The Minister may from time to time vary any nuclear site licence by excluding therefrom any part of the licensed site which the licensee no longer needs for any use requiring such a licence and with respect to which the Minister is satisfied that there is no danger from ionising radiations from anything thereon.

(5) For section 2(3)(b) of the Act of 1959 (which provides for the period of responsibility of a licensee under a nuclear site licence which has been revoked or surrendered to end as respects the site in question or any part thereof on the date when such a licence in respect of the site or, as the case may be, that part thereof is granted to some other person) there shall be substituted the following:—

“(b) the date when a new nuclear site licence in respect of a site comprising the site in question or, as the case may be, that part thereof is granted either to the same licensee or to some other person.”

(6) A nuclear site licence may include provision with respect to the time from which section 5(1) of the Act of 1959 is to apply in relation to the licensed site, and where such provision is so included the said section 5(1) shall not apply in relation to that site until that time or the first occasion after the grant of

the licence on which any person uses the site for the operation of a nuclear installation, whichever is the earlier ; and the period of responsibility of the licensee under the licence shall not include any period during which the said section 5(1) does not apply in relation to the site.

(7) In section 2(2) of the Act of 1959, the reference to hurt shall be construed as a reference to injury.

**12.**—(1) Section 6(2), (3), (4) and (7) of the Act of 1959 (which relate to the reporting of and inquiries into dangerous occurrences) shall have effect on the happening of any occurrence of any such class or description as may be prescribed, being an occurrence—

Other amendments of Act of 1959.

(a) on a licensed site ; or

(b) in the course of the carriage of nuclear matter on behalf of any person other than the Authority or a government department, where a duty with respect to that carriage is imposed on that person by section 1, 2 or 3 of this Act ;

and in the said section 6(2) any reference to the licensee shall be construed as a reference to the licensee or person aforesaid ; and accordingly subsection (1) of the said section 6 shall cease to have effect.

(2) Subsection (5) of the said section 6 (which empowers the Minister to make orders with respect to the registration of persons in certain areas during the period of certain occurrences)—

(a) shall apply on the happening of any occurrence in respect of which liability may be incurred by virtue of section 1, 2 or 3 of this Act and accordingly shall have effect as if for the words “ claim against the licensee by virtue of subsection (1) of section four of this Act ”, there were substituted the words “ claim against any person by virtue of section 1, 2 or 3 of the Nuclear Installations (Amendment) Act 1965 ” ;

(b) shall have effect as if for the reference to the Minister there were substituted a reference to the appropriate authority in relation to the person against whom any claims fall to be made, that is to say—

(i) where that person is the Authority, the Minister of Technology ;

(ii) where that person is the Crown, the Minister in charge of the government department concerned ;

(iii) in any other case, the Minister.

(3) Subsection (6) of the said section 6 (which relates to the commencement of a new cover period) shall apply on the

happening of any occurrence which has resulted or may result in a claim against a licensee by virtue of section 1(1) of this Act or any relevant foreign law made for purposes corresponding to those of section 2 of this Act.

(4) The powers of and in connection with entry on premises conferred on an inspector by section 7(2) of the Act of 1959 shall apply in relation to a site which is being used for such purposes that, but for regulations made by virtue of section 11(2) of this Act, a nuclear site licence would be required in respect thereof and in relation to the person so using that site as they apply in relation to a licensed site during the period of the licensee's responsibility and in relation to the licensee ; and—

- (a) any reference in the said section 7 to the execution of that Act shall be construed as including a reference to the execution of this Act ;
- (b) the powers conferred on an inspector by that section shall include power, subject to production, if so requested, of written evidence of his authority—
  - (i) to enter any place, vehicle, vessel or aircraft involved in any such occurrence as is mentioned in subsection (1) of this section with such equipment, and to carry out such tests and inspections, as he may consider necessary or expedient ;
  - (ii) to require the licensee or other person referred to in the said subsection (1) concerned in any such occurrence and any other person with duties concerning the nuclear matter involved in the occurrence to provide him with such information, or to permit him to inspect such documents, relating to the nuclear matter as the inspector may specify ;
- (c) the references in subsection (3) of that section to paragraphs (a) and (b) respectively of subsection (2) thereof shall be construed as including references to subparagraphs (i) and (ii) respectively of paragraph (b) of this subsection.

(5) In such cases and to such extent as it may appear to the Minister, with the agreement of the Treasury, to be appropriate so to do, the Minister shall require a licensee to repay to the Minister such part as may appear to the Minister to be attributable to the nuclear installations in respect of which nuclear site licences have been granted to that licensee of—

- (a) any sums paid by the Minister under section 7(1) of the Act of 1959 ; and
- (b) any expenses, being—
  - (i) expenses incurred by the Minister ; or



(ii) expenses incurred by any other government department in connection with the Ministry of Power ; or

(iii) such sums as the Treasury may determine in respect of the use for the purposes of that Ministry of any premises belonging to the Crown, which the Minister may, with the consent of the Treasury, determine to be incurred in connection with the exercise by the Minister of his powers under the said section 7(1),

and the licensee shall comply with any such requirement ; and any sums so repaid to the Minister shall be paid into the Exchequer.

(6) Any liability of a licensee in respect of sums payable by him under subsection (5) of this section on account of pensions shall, if the Minister so determines, be satisfied by way of contributions calculated, at such rate as may be determined by the Treasury, by reference to remuneration.

**13.—(1)** In this Act, except where the context otherwise requires, the following expressions have the following meanings respectively, that is to say—

“ the Act of 1959 ” means the Nuclear Installations 1959 c. 46. (Licensing and Insurance) Act 1959 ;

“ the Authority ” means the United Kingdom Atomic Energy Authority ;

“ excepted matter ” means nuclear matter consisting only of one or more of the following, that is to say—

(a) isotopes prepared for use for industrial, commercial, agricultural, medical or scientific purposes ;

(b) natural uranium ;

(c) any uranium of which isotope 235 forms not more than 0.72 per cent. ;

(d) nuclear matter of such other description, if any, in such circumstances as may be prescribed (or, for the purposes of the application of this Act to a relevant foreign operator, as may be excluded from the operation of the relevant international agreement by the relevant foreign law) ;

“ home territory ”, in relation to a relevant foreign operator, means the relevant territory in which, for the purposes of a relevant international agreement, he is the operator of a relevant installation ;

“ injury ” means personal injury and includes loss of life ;

“ nuclear installation ” means a nuclear reactor or an

installation such as is mentioned in section 1(1)(b) of the Act of 1959 ;

“ nuclear matter ” means, subject to any exceptions which may be prescribed—

(a) any fissile material in the form of uranium metal, alloy or chemical compound (including natural uranium), or of plutonium metal, alloy or chemical compound, and any other fissile material which may be prescribed ; and

(b) any radioactive material produced in, or made radioactive by exposure to the radiation incidental to, the process of producing or utilising any such fissile material as aforesaid ;

“ nuclear reactor ” means any plant (including any machinery, equipment or appliance, whether affixed to land or not) designed or adapted for the production of atomic energy by a fission process in which a controlled chain reaction can be maintained without an additional source of neutrons ;

“ occurrence ” in sections 6(1), 7(3) and 8 of this Act—

(a) in the case of a continuing occurrence, means the whole of that occurrence ; and

(b) in the case of an occurrence which is one of a succession of occurrences all attributable to a particular happening on a particular relevant site or to the carrying out from time to time on a particular relevant site of a particular operation, means all those occurrences collectively ;

“ relevant carriage ”, in relation to nuclear matter, means carriage on behalf of—

(a) a licensee as the licensee of a particular licensed site ; or

(b) the Authority, or

(c) a government department for the purposes of such use of a site by that department as is mentioned in section 1(5) of this Act ; or

(d) a relevant foreign operator ; or

(e) a person authorised to operate a nuclear reactor which is comprised in a means of transport and in which the nuclear matter in question is intended to be used ;

“ relevant foreign contribution ”, in relation to any claim, means any sums falling by virtue of any relevant international agreement to be paid by the government of any relevant territory other than the United Kingdom towards the satisfaction of that claim ;

“ relevant foreign judgment ” means a judgment of a court of a relevant territory other than the United Kingdom which, under a relevant international agreement, is to be enforceable anywhere within the relevant territories ;

“ relevant foreign law ” means the law of a relevant territory other than the United Kingdom or any part thereof regulating in accordance with a relevant international agreement matters falling to be so regulated and, in relation to a particular relevant foreign operator, means the law such as aforesaid of his home territory ;

“ relevant foreign operator ” means a person who, for the purposes of a relevant international agreement, is the operator of a relevant installation in a relevant territory other than the United Kingdom ;

“ relevant installation ” means an installation to which a relevant international agreement applies ;

“ relevant international agreement ” means an international agreement with respect to third-party liability in the field of nuclear energy to which the United Kingdom or Her Majesty’s Government therein are party, other than an agreement relating to liability in respect of nuclear reactors comprised in means of transport ;

“ relevant site ” means any of the following, that is to say—

(a) a licensed site at any time during the period of the licensee’s responsibility ;

(b) any premises at any time when they are occupied by the Authority ;

(c) any site at any time when it is occupied by a government department, if that site is being or has been used by that department as mentioned in section 1(5) of this Act ;

(d) any site in a relevant territory other than the United Kingdom at any time when that site is being used for the operation of a relevant installation by a relevant foreign operator ;

“ relevant territory ” means a country for the time being bound by a relevant international agreement ;

“ territorial limits ” includes territorial waters ;

and section 10(1) of the Act of 1959 (which relates to the interpretation of that Act) shall apply for the purposes of this Act as it applies for the purposes of that Act.

(2) In the application of this Act and the Act of 1959 to Scotland, for any reference to costs there shall be substituted a reference to expenses.

(3) References in this Act to the carriage of nuclear matter shall be construed as including references to any storage incidental to the carriage of that matter before its delivery at its final destination.

(4) Any question arising under this Act as to whether—

- (a) any person is a relevant foreign operator ; or
- (b) any law is the relevant foreign law with respect to any matter ; or
- (c) any country is for the time being a relevant territory.

shall be referred to and determined by the Minister.

(5) Save where the context otherwise requires, any reference in this Act to any enactment shall be construed as a reference to that enactment as amended, extended or applied by or under any other enactment, including any enactment contained in this Act.

Northern  
Ireland.

14.—(1) In the application to Northern Ireland of the following provisions (hereafter in this section referred to as “the designated provisions”), that is to say, sections 1, 2, 3, 6 and 7 of, and the Schedule to, the Act of 1959 (except subsection (6) of the said section 6) and sections 11 and 12 of this Act (except subsection (3) of the said section 12)—

- (a) any reference to the Minister shall be construed as a reference to the Minister of Commerce for Northern Ireland ;
- (b) the expression “prescribed” shall mean prescribed by regulations made by the said Minister of Commerce, which shall be subject to negative resolution within the meaning of section 41(6) of the Interpretation Act (Northern Ireland) 1954 ;
- (c) any reference to the Treasury shall be construed as a reference to the Ministry of Finance for Northern Ireland ;
- (d) any reference to Parliament shall be construed as a reference to the Parliament of Northern Ireland ;
- (e) subsection (5) of the said section 6 shall have effect as if the words “be made by statutory instrument and” were omitted ;
- (f) in section 12(5) of this Act—
  - (i) references to the Ministry of Power or to the Crown shall be construed as references respectively to the Ministry of Commerce for Northern Ireland or to the Crown in right of Her Majesty’s Government in Northern Ireland ;

1954 c. 33.  
(N.I.)

(ii) for the words from “ and any sums ” onwards there shall be substituted the words “ and any sums so repaid to the Ministry of Commerce shall be treated as part of the revenues of that Ministry ”;

and section 12(2)(a) to (d) of the Act of 1959 shall cease to have effect.

(2) Except where the context otherwise requires, in the application to Northern Ireland of any provision of this Act or the Act of 1959 other than the designated provisions, any reference to the Minister shall be construed as a reference to the Minister of Power ; and accordingly, in section 10 of the Act of 1959—

- (a) in subsection (1), in the definition of the expression “ Minister ”, the words “ and subject to subsection (2) of this section ” shall cease to have effect ;
- (b) in subsection (1), in the definition of the expression “ prescribed ”, for the words “ the Minister ” there shall be substituted the words “ the Minister of Power and the Secretary of State acting jointly ”; and
- (c) subsection (2) shall cease to have effect.

(3) In relation to a department of the Government of Northern Ireland using any site as mentioned in section 1(5) of this Act—

- (a) references in this Act to the Crown shall be construed as references to the Crown in right of Her Majesty’s Government in Northern Ireland ;
- (b) references in this Act to the Minister in charge of that department shall be construed as references to the Minister of the Government of Northern Ireland so in charge.

(4) Proceedings in respect of any offence under the Act of 1959 shall not be instituted in Northern Ireland except—

- (a) in the case of an offence under any of the designated provisions, by the said Minister of Commerce ; or
- (b) in the case of any other offence, by the Minister of Power ; or
- (c) in either case, by or with the consent of the Attorney General for Northern Ireland ;

and section 12(3) of the Act of 1959 shall cease to have effect.

(5) In section 10(6) of this Act as it applies to Northern Ireland, the reference to Part VI of the Road Traffic Act 1960 1960 c. 16. shall be construed as a reference to Part II of the Motor Vehicles and Road Traffic Act (Northern Ireland) 1930 as amended or 1930 c. 24. re-enacted (with or without modification) by any subsequent (N.I.) enactment of the Parliament of Northern Ireland for the time being in force.

(6) Section 12(2) and (4) of the Act of 1959 shall apply for the purposes of this Act as they apply for the purposes of that Act.

1920 c. 67.

(7) For the purposes of section 6 of the Government of Ireland Act 1920, the following provisions, that is to say—

(a) the designated provisions ;

(b) so far as they relate to the designated provisions, sections 8 and 12 of the Act of 1959 and this section,

shall be deemed to have been passed before the appointed day within the meaning of the said section 6 ; and section 12 (5) of the Act of 1959 shall cease to have effect.

Channel Islands, Isle of Man, etc.

15.—(1) Section 13 of the Act of 1959 (which provides for the extension of that Act to any of the Channel Islands or to the Isle of Man) shall apply for the purposes of this Act as it applies for the purposes of that Act and shall apply to any other territory outside the United Kingdom for the international relations of which Her Majesty's Government in the United Kingdom are responsible as it applies to those islands.

(2) Any Order in Council made by virtue of the said section 13 or this section may be varied or revoked by any subsequent Order in Council so made.

Expenses.

16. Without prejudice to section 12(5) of this Act, there shall be defrayed out of moneys provided by Parliament any increase attributable to the provisions of this Act in the sums payable out of moneys so provided under any other Act.

Consequential repeals and amendment.

17.—(1) The enactments mentioned in the first and second columns of Schedule 2 to this Act are hereby repealed to the extent specified in the third column of that Schedule.

1961 c. 8.

(2) In section 1(6) of the Electricity (Amendment) Act 1961, for the definition of "nuclear reactor" there shall be substituted the following:—

“ ‘ nuclear reactor ’ has the same meaning as in the Nuclear Installations (Amendment) Act 1965 ”.

Citation and commencement.

18.—(1) This Act may be cited as the Nuclear Installations (Amendment) Act 1965.

1959 c. 46.

(2) This Act and the Nuclear Installations (Licensing and Insurance) Act 1959 may be cited together as the Nuclear Installations Acts 1959 and 1965.

(3) This Act shall come into force on such date as Her Majesty may by Order in Council appoint, and different dates may be appointed for different purposes of this Act.

## SCHEDULES

## SCHEDULE 1

Sections 4(5),  
9(1).

## MISCELLANEOUS AMENDMENTS OF ACT OF 1959

## 1. In section 4(4)—

- (a) for the words from “an action” to “time after” there shall be substituted the words “a claim by virtue of section 1, 2 or 3 of the Nuclear Installations (Amendment) Act 1965 may be made at any time before, but shall not be entertained if made at any time after”;
- (b) the words “on, or in connection with the use of, the site in question” shall cease to have effect;
- (c) for the words “that site” in both places where they occur there shall be substituted the words “a particular relevant site”.

## 2. In section 4(5)—

- (a) for the words from the beginning to “the claim” in the first place where those words occur there shall be substituted the words “A claim under the Nuclear Installations (Amendment) Act 1965 in respect of any occurrence such as is mentioned in section 1(2)(b) or (c), 2 or 3 of that Act constituting a breach of a person’s duty under the said section 1, 2 or 3”;
- (b) for the words from “the proviso” onwards there shall be substituted the words “section 6 of the said Act of 1965 no payment for the time being falls to be made in satisfaction of the claim”.

## 3. In section 5(1)—

- (a) for the words from “in connection with” to “indemnity by the licensee” there shall be substituted the words “which have been or may be duly established against the licensee as licensee of that site by virtue of section 1 (1) of the Nuclear Installations (Amendment) Act 1965 or any relevant foreign law made for purposes corresponding to those of section 2 of that Act, excluding, but without prejudice to, any claim in respect of interest or costs”;
- (b) for the words “the said section four” there shall be substituted the words “section 4 of this Act”;
- (c) for the words from “there continues” onwards there shall be substituted the words “it remains possible for the licensee to incur any liability in respect of such an occurrence as is mentioned in section 1(2)(b) or (c) of the said Act of 1965 or by virtue of any relevant foreign law made for purposes corresponding to those of section 2 of that Act”.

Section 17(1).

**SCHEDULE 2**  
**ENACTMENTS REPEALED**

Chapter	Short Title	Extent of Repeal
2 & 3 Eliz. 2. c. 32.	The Atomic Energy Authority Act 1954.	Section 5(3).
7 & 8 Eliz. 2. c. 46.	The Nuclear Installations (Licensing and Insurance) Act 1959.	<p>Section 4(1) to (3).</p> <p>In section 4(4), the words "on, or in connection with the use of, the site in question" and the proviso.</p> <p>Section 5(3)(a)(ii).</p> <p>Section 6(1).</p> <p>Section 9.</p> <p>In section 10(1), in the definition of "Minister" the words from "except" to "this section", and the words from "and in" onwards.</p> <p>In section 10(1), the definition of "plant".</p> <p>Section 10(2).</p> <p>Section 12(2)(a) to (d).</p> <p>Section 12(3) and (5).</p>





# Education (Scotland) Act 1965

## 1965 CHAPTER 7

An Act to amend paragraph 20 of Schedule 3 to the Education (Scotland) Act 1962 to enable provision to be made for the payment of pensions to the widows or other dependants of teachers who die without having completed ten years' service. [23rd March 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) Paragraph 20 of Schedule 3 to the Education (Scotland) Act 1962 shall be amended in accordance with this section to enable provision to be made for the payment of pensions to the widows or other dependants of teachers who die without having completed a period of ten years in first class service or in first class service and second class service. Amendment of Schedule 3 to Education (Scotland) Act 1962. 1962 c. 47.

(2) In accordance with the foregoing subsection, in the first sentence of the said paragraph 20, for the words from “and are in such circumstances” to the end of the sentence there shall be substituted the words “or, having been so employed, die within such period or in such circumstances after ceasing to be so employed as may be prescribed”.

2. There shall be paid out of moneys provided by Expenses. Parliament—

- (a) any expenditure incurred by the Secretary of State under this Act, and
- (b) any increase attributable to this Act in the sums payable out of moneys so provided under any other enactment.

Citation,  
construction  
and extent.

3.—(1) This Act may be cited as the Education (Scotland) Act 1965.

(2) The Education (Scotland) Acts 1939 to 1964 and this Act shall be construed as one, and those Acts and this Act may be cited together as the Education (Scotland) Acts 1939 to 1965.

(3) This Act shall extend to Scotland only.



# Consolidated Fund (No.2) Act 1965

## 1965 CHAPTER 8

An Act to apply certain sums out of the Consolidated Fund to the service of the years ending on 31st March 1964, 1965 and 1966. [29th March 1965]

Most Gracious Sovereign,

**W**E, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sums hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom and apply towards making good the supply granted to Her Majesty for the service of the years ending on 31st March 1964 and 1965, the sum of £71,613,896 5s. Issue of £71,613,896 5s. out of the Consolidated Fund for the years ending 31st March 1964 and 1965.

2. The Treasury may issue out of the Consolidated Fund of the United Kingdom and apply towards making good the supply granted to Her Majesty for the service of the year ending on 31st March 1966, the sum of £2,726,447,800. Issue of £2,726,447,800 out of the Consolidated Fund for the year ending 31st March 1966.

3.—(1) The Treasury may borrow from any person by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sums, any sum or sums not exceeding in the whole £2,798,061,696 5s. Power for the Treasury to borrow.

1877 c. 2.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than 31st March 1966, and section 6 of the Treasury Bills Act 1877 (which relates to the renewal of bills) shall not apply with respect to those bills.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with any interest payable thereon, out of the Consolidated Fund, at any period not later than the next succeeding quarter to that in which the money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

Short title.

4. This Act may be cited as the Consolidated Fund (No. 2) Act 1965.



# Armed Forces (Housing Loans) Act 1965

## 1965 CHAPTER 9

An Act to amend the Armed Forces (Housing Loans) Acts of 1949 and 1958. [29th March 1965]

Most Gracious Sovereign,

**W**E, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, towards providing such sums as may be required for the provision of housing accommodation in Great Britain for married persons serving in, or employed in connection with, the armed forces of the Crown, have resolved that the Armed Forces (Housing Loans) Acts of 1949 and 1958 be amended in manner hereinafter mentioned in this Act; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) Section 1(1) of the Armed Forces (Housing Loans) Act 1949 (which, as amended by the Armed Forces (Housing Loans) Act 1958, authorises, subject to certain provisions, the issue from time to time during the fifteen financial years ending on 31st March 1965 of sums out of the Consolidated Fund not exceeding in the aggregate ninety-five million pounds, to be applied as appropriations in aid of moneys provided by Parliament for those years for the provision of approved housing accommodation in Great Britain for married persons serving in, or employed in connection with, the armed forces of the Crown) shall have effect as if the period during which sums may be so issued were extended by three years and the limit on the aggregate of the sums which may be so issued were increased by forty-five million pounds.

Extension of period and increase in aggregate of housing loans.  
1949 c. 77.  
1958 c. 1 (7 & 8 Eliz. 2).

(2) The sums issued under the said section 1(1) shall be applied as appropriations in aid of moneys provided by Parliament for the provision of such accommodation as aforesaid the cost of which would, apart from the said Act of 1949, fall to be defrayed out of moneys so provided for the service of the Ministry of Public Building and Works instead of for the defence services.

1958 c. 1 (7 & 8 Eliz. 2). (3) Instalments of principal and interest under section 1(3) of the said Act of 1949 (which relates to the repayment of loans under section 1(1) of that Act) and payments under section 2(1) of the Armed Forces (Housing Loans) Act 1958 (which confers power to accelerate the repayment of such loans) shall be paid out of moneys provided by Parliament for the service of the Ministry of Defence instead of for the defence services.

(4) The rate of interest required to be paid under the said section 1(3) shall be such as the Treasury may determine instead of the appropriate rate as therein defined.

(5) In accordance with the foregoing provisions of this section—

1949 c. 77. (a) section 1 of the Armed Forces (Housing Loans) Act 1949 shall be amended as provided by Part I of the Schedule to this Act and, as so amended and as amended by paragraph 4 of Schedule 5 to the Finance Act 1954, shall have effect as set out in Part II of the Schedule to this Act; and

1954 c. 44. (b) in the Armed Forces (Housing Loans) Act 1958, in section 2(1) for the words “the defence services” there shall be substituted the words “the service of the Ministry of Defence” and the following provisions shall cease to have effect, that is to say, section 1, in section 2(1) the words “at the appropriate rate” and section 2(3).

Short title. 2. This Act may be cited as the Armed Forces (Housing Loans) Act 1965.

## SCHEDULE

### THE ARMED FORCES (HOUSING LOANS) ACT, 1949

#### PART I

Section 1(5)  
1949 c. 77

#### CONSEQUENTIAL AMENDMENTS OF SECTION 1

1. In subsection (1)—

- (a) for the words “fifteen financial years” there shall be substituted the words “eighteen financial years” and for the words “nineteen hundred and sixty-five” there shall be substituted the words “nineteen hundred and sixty-eight”;
- (b) for the words “ninety-five million pounds” there shall be substituted the words “one hundred and forty million pounds”;
- (c) for the words “the defence services” there shall be substituted the words “the service of the Ministry of Public Building and Works”;
- (d) in the proviso, for the words from “Navy, Army” to “as the case may be” there shall be substituted the words “expenditure of that Ministry in respect of the provision of such approved accommodation as aforesaid”.

2. In subsection (3)—

- (a) in paragraph (a), for the words “at the appropriate rate” there shall be substituted the words “at such rate as the Treasury may determine”;
- (b) in paragraph (c), for the words “the defence services” there shall be substituted the words “the service of the Ministry of Defence”;
- (c) the words from “For the purposes of this subsection” to the end of the subsection shall be omitted.

3. In subsection (5), the words from “and the expression” to the end of the subsection shall be omitted.

#### PART II

#### SECTION 1 AS AMENDED

##### Section 1

1.—(1) During the eighteen financial years ending on the thirty-first day of March, nineteen hundred and sixty-eight, the Treasury may, subject as hereinafter provided, issue from time to time out of the Consolidated Fund of the United Kingdom (hereinafter referred to as “the Consolidated Fund”) sums not exceeding in the aggregate one hundred and forty million pounds, to be applied as appropriations in aid of moneys provided by Parliament for those years for the provision of approved housing accommodation in Great Britain for married persons serving in, or employed in connection with, the armed forces of the Crown, being accommodation the cost of the provision of which would, apart from this Act, fall to be defrayed out of moneys provided by Parliament for the service of the Ministry of Public Building and Works:

Provision of money for housing accommodation for married persons serving in, or employed in connection with, the armed forces of the Crown.

SCH.

Provided that the amount so issued for any year to defray expenditure of that Ministry in respect of the provision of such approved accommodation as aforesaid shall not at any date exceed the aggregate of the amounts proposed to be so issued to defray that expenditure by the estimates upon which the House of Commons has, before that date, resolved to grant sums to Her Majesty to defray that expenditure for that year.

1939 c. 117.

(2) For the purpose of providing sums (or any part of sums) to be issued under the foregoing subsection, or of providing for the replacement of all or any part of sums so issued, the Treasury may, at any time, if they think fit, raise money in any manner in which they are authorised to raise money under the National Loans Act 1939, and any securities created and issued to raise money under this subsection shall be deemed for all purposes to have been created and issued under that Act.

(3) The following provisions of this subsection shall have effect as respects the repayment of sums issued under subsection (1) of this section, that is to say—

- (a) the aggregate of the sums so issued in any financial year shall be repaid into the Exchequer, as mentioned in the next following paragraph, with interest thereon at such rate as the Treasury may determine, the said interest accruing, as respects the whole aggregate, from the end of that year ;
- (b) the said aggregate shall be repaid by sixty equal annual instalments of principal and interest combined, the first of such instalments falling due at the end of the financial year next following that in which the sums in question were issued and one of the remainder falling due at the end of each of the fifty-nine succeeding financial years ;
- (c) any instalment to be paid into the Exchequer under the last foregoing paragraph shall be paid out of moneys provided by Parliament for the service of the Ministry of Defence.

(4) Sums paid into the Exchequer under the last foregoing subsection shall be issued out of the Consolidated Fund at such times as the Treasury may direct, and shall be applied by the Treasury as follows, that is to say—

- (a) so much thereof as represents principal shall be applied in redeeming or paying off debt of such description as the Treasury think fit ;
- (b) so much thereof as represents interest shall be applied towards meeting such part of the annual charges of the National Debt as represents interest.

(5) In this section the expression “ approved ” means approved for the purposes of this Act by the Treasury.





# Superannuation (Amendment) Act 1965

## 1965 CHAPTER 10

An Act to amend the law relating to the superannuation and other benefits payable to or in respect of civil servants, including members of Her Majesty's diplomatic service, and to provide for certain other matters connected with the establishment of that service, to amend the law relating to such benefits payable to or in respect of persons employed in more than one public office, to amend the provisions of the Administration of Justice (Pensions) Act 1950 relating to pensions payable for children, and to authorise the winding up of the National Insurance (Existing Pensioners) Fund.

[29th March 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### *Her Majesty's diplomatic service*

1.—(1) If the employment of a member of Her Majesty's diplomatic service who has not attained the age of fifty years is terminated at his request, and when his employment is so terminated—

(a) his reckonable service is not less than twenty years, and

(b) his actual service as a civil servant in countries or places outside the United Kingdom is not less than eight years,

Superannuation benefits in cases of voluntary retirement from diplomatic service before attaining age of 50.

the same superannuation allowance and additional allowance, if any, may be granted to him as might have been granted to him if he had retired upon a medical certificate:

Provided that, unless the Treasury otherwise determine on compassionate grounds, no such allowance shall be granted to a person by virtue of this subsection before he attains the

age which would have been the retiring age for him if he had continued to serve as a civil servant but had so continued in service in the United Kingdom.

(2) Where a person who would have been eligible for the grant of a superannuation allowance but for the operation of the proviso to the foregoing subsection dies without any such allowance being granted to him, the Treasury may grant to his legal personal representatives such gratuity, if any, as might have been granted to them if he had died on the last day on which he was employed as a civil servant.

(3) For the purposes of subsection (1)(b) of this section—

(a) service in an unestablished capacity in the civil service of the State in countries or places outside the United Kingdom which could be taken into account in computing the amount of any superannuation allowance shall be taken into account as if it were service as a civil servant,

(b) the Treasury may disregard all or any part of the service of a person who was residing outside the United Kingdom when he first entered the civil service of the State,

1949 c. 44.

(c) the provisions of section 42(2) of the Superannuation Act 1949 (treating a year of actual service as one and a half years for pension purposes) and of section 2 of the Superannuation Act 1946 (treating length of service as eight-fifths of the actual length) shall be disregarded, and

1946 c. 60.

(d) subject to paragraph (a) above, service which, though deemed for pension purposes to be service as a civil servant, is not actual service as a civil servant shall be disregarded.

(4) Section 63 of the Superannuation Act 1949 shall apply for the interpretation of this section.

Voluntary retirement from Secretarial Branch of diplomatic service after attaining age of 35.

2.—(1) If the employment of a member of the Secretarial Branch of Her Majesty's diplomatic service who has attained the age of thirty-five years is terminated at his request, and that person is not eligible for a superannuation allowance or additional allowance, the Treasury may, subject to the following provisions of this section, grant a gratuity to him under this section.

(2) Unless the Treasury otherwise determine on compassionate grounds, no gratuity shall be granted under this section to a person who was, at his retirement, offered a transfer to comparable employment as a civil servant in the United Kingdom, and not in the diplomatic service.

(3) The Treasury may by rules under this section—

(a) prescribe the amount of the gratuity payable under this section, and provide for that amount to be different in different circumstances,

(b) impose conditions to be satisfied before a gratuity is payable under this section,

and the power of making rules under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

(4) Section 63 of the Superannuation Act 1949 shall apply for 1949 c. 44. the interpretation of this section.

3.—(1) Section 2 of the Foreign Service Act 1943 (under which superannuation benefits may be payable to a member of the foreign service of a grade not lower than second secretary whose employment is terminated before retiring age) shall be amended as follows. Superannuation benefits on termination of service in diplomatic service before retiring age. 1943 c. 35.

(2) In subsection (1)(a) for the words “foreign service of a member thereof of a grade not lower than that of second secretary” there shall be substituted the words “diplomatic service of a member thereof”.

(3) If the member of the diplomatic service whose employment is terminated is not an officer of any of the grades 1 to 8 and, at the termination of his employment, he was offered comparable employment as a civil servant in the United Kingdom, and not in the diplomatic service, then, unless the Treasury otherwise determine on compassionate grounds, no superannuation allowance or additional allowance shall be granted to him by virtue of the said section 2 before he attains the age which would have been the retiring age for him if he had continued to serve as a civil servant, and had so continued in service in the United Kingdom.

(4) Where a person who would have been eligible for the grant of a superannuation allowance but for the operation of the last foregoing subsection dies without any such allowance being granted to him, the Treasury may grant to his legal personal representatives such gratuity, if any, as might have been granted to them if he had died on the last day on which he was employed as a civil servant.

(5) If no special increase in respect of an additional allowance is payable to a member of the diplomatic service under subsection (2) of the said section 2 because that member is not eligible for an additional allowance, section 1(2)(b) of the Foreign Service Act 1960 (which provides that the special increase payable under that subsection in respect of a superannuation

allowance shall not exceed one-twelfth of the salary and emoluments on which the allowance is computed or such sum as may be required to make that allowance equal to three-twelfths of the said salary and emoluments, whichever is the higher) shall have effect, in relation to that member, as if in sub-paragraph (i) for the words "one-twelfth" there were substituted the words "one-tenth" and in sub-paragraph (ii) for the words "three-twelfths" there were substituted the words "three-tenths".

(6) This section shall have effect as respects termination of employment in 1965 or any later year.

Other provisions relating to diplomatic service.

4.—(1) The Acts mentioned in Schedule 1 to this Act shall have effect subject to the amendments there specified, being amendments consequent on the establishment of Her Majesty's diplomatic service.

(2) The Treasury may by order make such amendments of any enactment passed before this Act which refers to Her Majesty's foreign service, or to an office, rank or grade in the civil service, as appear to the Treasury to be expedient having regard to the establishment of Her Majesty's diplomatic service, or to any reorganisation of the grades of that service.

An order made under this section—

- (a) may be made so as to have effect as from a date before the making of the order, but not earlier than 1st January 1965, and
- (b) may be varied or revoked by a subsequent order so made, and
- (c) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

1929 c. 11.

(3) The following provisions, which become unnecessary on the establishment of Her Majesty's diplomatic service, shall cease to have effect, that is the Superannuation (Diplomatic Service) Act 1929, except section 1(d) (and section 3 as it relates to that paragraph).

(4) If there is any re-organisation of the grades of Her Majesty's diplomatic service, the Secretary of State may by order contained in a statutory instrument make such modifications of references in the foregoing provisions of this Act to those grades (including the references in section 2 of this Act to the Secretarial Branch) as appear to him expedient having regard to the nature of the re-organisation; and if any question arises whether a person at any time was a member of Her Majesty's diplomatic service, or of the Secretarial Branch or of any other grade or grades, that question shall be determined by the Secretary of State, and his decision shall be final.

(5) If any question arises under section 2 or section 3 of this Act whether a person has at his retirement been offered a transfer to comparable employment in the United Kingdom that question shall be determined by the Treasury after consultation with the Secretary of State, and the decision of the Treasury thereon shall be final.

(6) Sections 1 to 3 of this Act and this section shall have effect as from 1st January 1965.

*Miscellaneous amendments*

5. The Superannuation Acts, the Superannuation (Miscellaneous Provisions) Act 1948, the County Courts Act 1924, the Supreme Court of Judicature (Consolidation) Act 1925, the County Courts Act 1934 and the Administration of Justice (Pensions) Act 1950 shall be amended in manner provided by Schedule 2 to this Act.

Miscellaneous amendments.  
1948 c. 33.  
1924 c. 17.  
1925 c. 49.  
1934 c. 53.  
1950 c. 11 (14 & 15 Geo. 6.).

*Employment in more than one public office*

6.—(1) The Treasury may make rules with respect to the superannuation benefits payable to and in respect of persons who have been employed in more than one public office.

Power to make rules.

(2) Rules under this section may in particular in relation to such persons—

- (a) modify the Superannuation Acts and any other enactments forming part of the law of the United Kingdom or any part thereof or of the Isle of Man which are for the time being in force and under which pensions are payable in respect of employment in a public office,
- (b) apply the provisions of the Superannuation Acts, with or without modifications, in substitution for any other enactments forming part of the law of the United Kingdom or any part thereof or of the Isle of Man, notwithstanding that the Superannuation Acts are not otherwise applicable in relation to any of those public offices,
- (c) make provisions as to the manner in which any pensions are to be defrayed, and in particular make provision for the payment of a transfer value by one pension authority to another, including the payment of a transfer value out of the Exchequer,
- (d) define the kinds of public offices which are to be treated for the purposes of the rules as different public offices,

and rules under this section may include such supplemental and incidental provisions as appear to the Treasury to be expedient.

(3) Rules under this section may provide either for separate pensions under the respective enactments relating to the different employments or for a single pension under the enactments relating to the later or latest employment (or by virtue of subsection (2)(b) of this section under the Superannuation Acts) or employ partly the one method and partly the other :

Provided that if the rules provide for separate pensions in relation to different public offices the rules shall not modify the Superannuation Acts or any other enactments so as to include as reckonable service in computing one of the separate pensions service in a public office in respect of which another of those separate pensions is payable.

(4) Rules under this section may be so framed as to apply to persons ceasing to be employed in one public office and becoming employed in another notwithstanding that the cessation of the first employment or the commencement of the second employment was before the date of the making of the rules, or before the date of the coming into force of this section :

Provided that no rules shall be framed so as to apply when the cessation of the first employment took place before the making of the rules unless the rules are only to apply with the consent of the person ceasing to be employed, or that person is by the rules given an opportunity to elect that they shall not apply to him.

(5) If the application of the rules in force under this section would put a particular individual in a position less advantageous than that in which he would have been if the rules did not apply in relation to him, they shall not be so applied.

(6) In this section “pension”, in relation to any person, means a pension of any kind whatsoever payable to or in respect of him, and includes a lump sum or gratuity so payable.

(7) Rules under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

1914 c. 86.  
1949 c. 44.

(8) In section 4(2) of the Superannuation Act 1914 (approved employment) and section 54(1) of the Superannuation Act 1949 (application of the Act to civil servants who have also served in other capacities) the expression “public office” has the same meaning as in this section, and in the said section 54(1) the reference to the said Act of 1949 includes a reference to section 2 of the Superannuation Act 1935 (allocation of part of pension).

1935 c. 23.

1887 c. 13.  
1892 c. 40.

(9) The Pensions (Colonial Service) Act 1887 and the Superannuation Act 1892 (which are superseded by this section) shall, as they form part of the law of the United Kingdom and of the Isle of Man, cease to have effect.

7.—(1) In the last foregoing section references to employment in a public office shall be construed as references to employment of the following kinds, and “public office” shall be construed accordingly,—

Meaning of “public office” and supplementary provisions.

1. Employment in the civil service of the State (whether or not in an established capacity).
2. Employment in any other capacity remunerated out of money provided by Parliament or the Consolidated Fund or the Post Office Fund or the revenue of the Isle of Man, but not including employment in the armed forces of the Crown.
3. Subject to subsection (5) of this section, employment in the civil service of the Government of Northern Ireland (whether or not in an established capacity).
4. Subject to subsection (5) of this section, employment in any other capacity remunerated out of money provided by the Parliament of Northern Ireland or the Consolidated Fund of Northern Ireland.
5. Employment in the civil service of the government of any colony, or of any country or place outside Her Majesty’s dominions in which for the time being Her Majesty has jurisdiction, or of any territory consisting partly of one or more colonies and partly of one or more such countries or places.
6. Employment as an officer to whom the Overseas Service Act 1958 applies (if not employment within any of the other paragraphs in this subsection).
7. Employment which is remunerated out of any of the following funds, or out of the revenues of any of the following bodies—
  - The Agricultural Research Council.
  - The Church Commissioners.
  - The Crown Agents for Oversea Governments and Administrations.
  - The Development Fund.
  - The Forestry Fund.
  - The funds of the Branches of the Royal Mint at Melbourne and Perth.
  - The General Lighthouse Fund.
  - The Greenwich Hospital Fund.
  - The land revenues managed by the Crown Estate Commissioners.
  - The Metropolitan Police Fund.
  - The Nature Conservancy.
  - The Overseas Audit Department.

(2) The Treasury may by order—

(a) designate any employment as employment in a public office for the purposes of this section, and

(b) add to, amend or repeal any of the provisions of subsection (1) of this section,

and an order under this subsection—

(i) may include transitional and other supplemental provisions, and

(ii) may vary or revoke a previous order made under this subsection, and

(iii) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

(3) The last foregoing section and this section shall have effect subject to the transitional provisions in Schedule 3 to this Act.

1920 c. 67.

(4) For the purposes of section 6 of the Government of Ireland Act 1920 (conflict of laws) the last foregoing section and this section shall be deemed to be contained in an Act passed before the day appointed for the purposes of the said section 6.

(5) Rules in force under the last foregoing section shall not apply in relation to any person if the only public offices in which he has been employed have been employments in a capacity remunerated out of money provided by the Parliament of Northern Ireland or the Consolidated Fund of Northern Ireland.

(6) Nothing in this or the last foregoing section shall authorise any department of the Government of Northern Ireland to incur any expenses attributable to the provisions of those sections until provision has been made by the Parliament of Northern Ireland for those expenses to be defrayed out of moneys provided by that Parliament.

#### *Supplemental*

Financial provisions.

8.—(1) There shall be paid out of the Consolidated Fund—

(a) any payments to be so made under provisions of this Act relating to public offices, and

(b) any increase attributable to this Act in the sums to be so issued under any other Act.

(2) There shall be paid out of money provided by Parliament—

(a) any sums to be so paid under provisions of this Act relating to Her Majesty's diplomatic service or relating to public offices, and



(b) any increase attributable to this Act in the sums to be so paid under any other Act.

(3) There shall be paid into the Exchequer any sums falling to be so paid in consequence of the provisions of this Act.

9.—(1) This Act may be cited as the Superannuation (Amendment) Act 1965 and the Superannuation Acts 1834 to 1960 and this Act may be cited together as the Superannuation Acts 1834 to 1965. Citation, interpretation, repeals and commencement.

(2) This Act shall be construed as one with the Superannuation Acts.

(3) In this Act “the Superannuation Acts” means the Superannuation Acts 1834 to 1960 and any Act amending those Acts.

(4) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended by or under any other enactment, including this Act.

(5) The Acts mentioned in Schedule 4 to this Act (which include certain provisions which are obsolete or spent) shall be repealed to the extent specified in the third column of that Schedule, but subject to any provision in relation thereto made at the end of any Part of that Schedule, and without prejudice to any pension or allowance which has been granted before the repeal takes effect.

(6) Save as otherwise expressly provided, this Act shall come into force at the expiration of a period of one month beginning with the date on which it is passed.

## SCHEDULES

## SCHEDULE 1

MODIFICATIONS OF ENACTMENTS FOLLOWING ESTABLISHMENT OF  
HER MAJESTY'S DIPLOMATIC SERVICE

- The Government of Ireland Act 1920 (10 & 11 Geo. 5. c. 67). In Schedule 6, item (iii) of paragraph III(b), as originally enacted, for the words "the Foreign Office and diplomatic and consular services" there shall be substituted the words "Her Majesty's diplomatic service".
- The Foreign Service Act 1943 (6 & 7 Geo. 6. c. 35). In section 4, as respects periods after the beginning of 1965, for references to Her Majesty's foreign service there shall be substituted references to Her Majesty's diplomatic service.
- The Superannuation Act 1949 (12, 13 & 14 Geo. 6. c. 44). As respects periods after the beginning of 1965, for section 34(4) there shall be substituted the following subsection—  
“(4) Subsection (1) of this section shall not apply to a civil servant who is, or to a person who, when he was last a civil servant, was, a member of Her Majesty's diplomatic service.”
- The House of Commons Disqualification Act 1957 (5 & 6 Eliz. 2. c. 20). In section 1(3) for the words "Her Majesty's Foreign Service" there shall be substituted the words "Her Majesty's Diplomatic Service".

## Section 5.

## SCHEDULE 2

AMENDMENTS OF SUPERANNUATION ACTS AND OF OTHER PENSION  
ACTS*Civil servants excluded from section 4 of Superannuation Act,  
1935 (averaging of salary)*

1834 c. 24.

1935 c. 23.

1. It is hereby declared that in section 28 of the Superannuation Act 1834 (which only applies to civil servants excluded from section 4 of the Superannuation Act 1935 and which relates to civil servants whose emoluments include any fees or other sources of profit) the reference to an average sum is a reference to an average sum in respect of that part only of the emoluments which consists of such fees or other sources of profit and, accordingly, that that section

of the Act of 1834 does not affect the amount of any superannuation allowance or other sum so far as it depends on the amount of the remainder of the emoluments. SCH. 2

*Retiring allowance under section 2 of Superannuation Act 1887*

2. A person to whom an allowance is granted under section 2 of the Superannuation Act 1887 (which relates to persons removed 1887 c. 67. for inefficiency) may also be granted the same allowance under section 1(2) of the Superannuation Act 1909 (lump sum payment), 1909 c. 10. if any, as might have been granted to him if he had retired upon a medical certificate.

This paragraph shall be deemed always to have had effect.

*Distribution of money without representation*

3.—(1) In section 8 of the Superannuation Act 1887 (distribution of money not exceeding £100 without representation) for the words “one hundred pounds” there shall be substituted the words “five hundred pounds”.

(2) The said section 8 shall apply to any sum not exceeding five hundred pounds payable to the personal representatives of a deceased person under the Superannuation Acts as it applies to such a sum due from a public department to a person who has died, and accordingly the sum may either be paid to the personal representatives (without proof of title) or be paid or distributed among the persons appearing to the Treasury to be beneficially entitled to the estate of the deceased, or among such other persons as are described in that section.

(3) Nothing in this paragraph shall affect section 8(1) of the Finance Act 1894 (application to estate duty of probate duty law and practice as regards payment of sums under £100 without requiring representation). 1894 c. 30.

*Approved employment*

4. In section 4(1) of the Superannuation Act 1914 the reference 1914 c. 86. to any superannuation allowance, additional allowance or gratuity to which a person would have been entitled if he had continued to be employed as a civil servant shall be construed on the assumption that that person, in continuing to be employed as a civil servant, was employed in the United Kingdom.

*Allocation of part of pension*

5.—(1) Section 2 of the Superannuation Act 1935 (allocation of 1935 c. 23. part of pension) shall have effect subject to the following amendments (which bring within that section cases where a civil servant's employment ends otherwise than on his retirement and certain other cases).

(2) For paragraphs (a) and (b) of subsection (1) (which define the civil servants to whom the section applies) there shall be substituted the words “to whom any annual superannuation, compensation or retiring allowance is granted under the Superannuation Acts otherwise than on retirement (from the civil service or other employment) on the ground of ill health.”

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(3) In the said subsection (1) for the words "shall be allowed to surrender, as from the date of his retirement" there shall be substituted the words—

"shall be allowed to surrender, as from the beginning of the period in respect of which the allowance is paid.",

1949 c. 44.

and the reference in subsection (2)(b) to the time of retirement shall be construed as a reference to the beginning of that period, except that as applied by section 33(3) of the Superannuation Act 1949 it shall continue to be construed as a reference to the date of the marriage referred to in that section.

(4) Rules under the said section 2 may define classes of persons for the purposes of the section by reference to the age which they have attained at a specified date.

1834 c. 24.

(5) For the purposes of the references in sub-paragraph (3) of this paragraph to the beginning of the period in respect of which an allowance is paid, any suspension of a pension under section 20 of the Superannuation Act 1834 (re-employment of persons in receipt of pensions) shall be disregarded.

(6) This paragraph shall apply in relation to allowances granted before or after the coming into force of this Schedule and, in relation to allowances granted before the coming into force of this Schedule, rules under the said section 2 may authorise the allocation of part of an allowance beginning from a time after the beginning of the period in respect of which the allowance is paid.

1946 c. 60.

*Minimum age for "added years"*

6. In section 2(2) of the Superannuation Act 1946 (under which a person becoming a civil servant after the age of thirty-five may be treated as if the length of his service were eight-fifths of its actual length, but subject to service before attaining the age of forty being disregarded) for the word "thirty-five" there shall be substituted the word "thirty".

*Civil servants subject to F.S.S.U. and other pensions schemes*

7.—(1) The Treasury may make regulations under which service which would have been taken into account for the purposes of any provisions of the Superannuation Acts but for section 5(2) of the Superannuation Act 1946 (which excludes from the Superannuation Acts service in respect of which Exchequer payments have been made to the Federated Superannuation System for Universities and other pension schemes) may be taken into account for the purpose of the provisions of the Superannuation Acts with respect to the minimum periods of service which qualify persons for the benefit of those Acts.

(2) Regulations under this paragraph may make different provision in relation to different pension schemes and may include such supplemental and incidental provisions as appear to the Treasury expedient, including provisions for modifying the said section 5(2) or any other of the provisions of the Superannuation Acts.

(3) Regulations under this paragraph may apply to service before the coming into force of this Schedule, or before the making of the regulations, as well as to service for later periods.

(4) Regulations under this paragraph shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament. SCH. 2

*Reckoning of service of former teachers*

8. In section 6(2) of the Superannuation Act 1946 (which provides that, in the case of a civil servant who was formerly a teacher, certain service as a teacher shall be treated as if it were service as a civil servant)—

(a) for paragraph (b) there shall be substituted the following paragraph—

“(b) service which is recorded as first class service under regulations made under section 101 of the Education (Scotland) Act 1946 (as substituted by section 10 of the Education (Scotland) Act 1956 or section 102 of the Education (Scotland) Act 1962 or any amendment thereof (hereinafter referred to as ‘the Scottish Regulations’); or”;

(b) in paragraph (c), for the words “the Scottish Teachers Scheme” there shall be substituted the words “the Scottish Regulations”;

(c) in the proviso—

(i) for the words “subsection (2) of Article 14 of the Scottish Teachers Scheme” there shall be substituted the words “the Scottish Regulations”;

(ii) for the words “be cancelled in the record of service maintained under the Scottish Teachers Scheme” there shall be substituted the words “or in reckoning periods of first class service under the Scottish Regulations”.

*Transfer of married women from established to unestablished service*

9. It is hereby declared that in paragraph 5 of Schedule 2 to the Superannuation Act 1946 (transfer of married women from established service to other service)—

(a) the reference to employment in a capacity in respect of which a superannuation allowance cannot be granted under the Superannuation Acts is a reference to employment in an unestablished capacity as defined in section 3(4) of the Superannuation Act 1935, and 1935 c. 23.

(b) the reference to section 4 of the Superannuation Act 1887 includes, by virtue of section 38(1) of the Interpretation Act 1889 (effect of repeal and re-enactment) a reference to subsections (1) and (2) of section 39 of the Superannuation Act 1949. 1887 c. 67.  
1889 c. 63.  
1949 c. 44.

*Reckoning of compulsory national service*

10. In section 1(2) of the Superannuation (Miscellaneous Provisions) Act 1948 (reckoning of compulsory national service of persons entering civil service by competitive examinations) and in rule 4(1) of the Superannuation (Treatment of Compulsory

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S.I. 1949/517.

National Service of Civil Servants) Rules 1949 (made under the said section 1(2)) the words "or any subsequent examination for persons desiring to obtain similar posts" shall not apply to any examinations held after the coming into force of this Schedule.

*The National Insurance (Existing Pensioners) Fund*

1948 c. 33.

11. Rules under section 3 of the Superannuation (Miscellaneous Provisions) Act 1948 (former employees of Approved Societies, etc. becoming civil servants) may make provision for the winding up of the National Insurance (Existing Pensioners) Fund established by Schedule 4 to the National Insurance and Civil Service (Superannuation) Rules 1948 (which were made under the said section 3), for paying the sums representing the assets of the Fund into the Exchequer and for requiring the payment out of money provided by Parliament of sums to meet the liabilities of the Fund.

S.I. 1948/2434.

*Pensions for adopted children*

1949 c. 44.

12.—(1) If the Treasury are satisfied that a person (in this subparagraph referred to as "the child") falling within section 4(3)(b) of the Superannuation Act 1949 (which makes a civil servant's adopted children ineligible for a pension if adopted after the termination of the civil servant's last marriage, or after he ceased to be a civil servant) was before the termination of the marriage or, as the case may be, before the civil servant ceased to be a civil servant, wholly or mainly dependent on the civil servant and that the civil servant had already formed the intention of adopting the child, the Treasury may direct that the said section 4(3)(b) shall not apply to the child.

(2) If the Treasury are satisfied that a person (in this subparagraph referred to as "the child") falling within section 4(3)(c) of the said Act (which makes an adopted child of the wife of a civil servant ineligible for a pension if adopted after the termination of the marriage or after the husband ceased to be a civil servant) was before the termination of the marriage or, as the case may be, before the husband ceased to be a civil servant, wholly or mainly dependent on the husband, that the wife and husband had together formed the intention of adopting the child, and that, but for the husband's death, the husband would have adopted the child, the Treasury may direct that the said section 4(3)(c) shall not apply to the child.

1950 c. 11.  
(14 & 15 Geo. 6.)

(3) If the Treasury are satisfied that a person (in this subparagraph referred to as "the child") excluded from section 3(1)(ii) of the Administration of Justice (Pensions) Act 1950 because adopted after the termination of the marriage, or falling within section 5(3) of that Act (which makes an adopted child ineligible for a pension if adopted after the end of the relevant service), was before the termination of the marriage or, as the case may be, before the end of the relevant service, wholly or mainly dependent on the deceased person, and that the deceased person had before the termination of the marriage or, as the case may be, of the relevant service, formed the intention of adopting the child, the Treasury may direct that the said exclusion in section 3(1)(ii) of the Act of 1950,

or as the case may be the said section 5(3) of that Act, shall not apply to the child.

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(4) A direction may be given under this paragraph by reference to an event before the date of the coming into force of this Schedule, but not so as to authorise the payment, or increase, of an instalment of a pension in respect of a period falling before that date.

(5) Sub-paragraphs (1) and (2) of this paragraph shall have effect as if contained in Part I of the Superannuation Act 1949.

1949 c. 44.

*Application of Part I of 1949 Act to existing civil servants*

13. It is hereby declared that in section 10(4)(b) of the Superannuation Act 1949 (application of Part I to persons in unestablished service at passing of the Act) the reference to service is a reference to service in the employment described in paragraph (a) of that sub-paragraph, that is employment in an unestablished capacity or part-time service.

*Application of Superannuation Acts to persons adopting Part I of Superannuation Act 1949*

14. In section 14(3) of the Superannuation Act 1949 (which applies section 4 of the Superannuation Act 1935 to every person who duly elects that Part I of the said Act of 1949 shall apply to him) for the words "who duly elects that this Part of this Act shall apply to him" there shall be substituted the words "to whom this Part of this Act becomes applicable", and the amendment made by this paragraph shall be deemed always to have had effect.

1935 c. 23.

*Pension on retirement on ill-health with less than 20 years' service*

15.—(1) At the end of section 32(2) of the Superannuation Act 1949 (retirement for ill-health with less than 20 years' service: adjustment for late entrants and others) there shall be added the following proviso:—

"Provided that if his retirement was immediately preceded by a period no part of which counted towards reckonable service and it is recognised by the Treasury as a period throughout which he was on sick leave, this subsection shall only apply if the said period of reckonable service (that is, assuming that the person had continued to serve until five years after the retiring age) plus that period of sick leave together amount to a period shorter than twenty years, and then subsection (1) of this section shall have effect as if for such reference therein to twenty years there were substituted a reference to that shorter period."

(2) This paragraph shall apply as respects any retirement within the said section 32(4)(a), and any death within the said section 32(4)(b), taking place after the coming into force of this Schedule.

*Superannuation benefit in certain cases of premature retirement*

16. In the proviso to section 34(2) of the Superannuation Act 1949 (which refers to what would have been the retiring age for a civil servant if he had continued in the employment in which

SCH. 2. he was when he was last a civil servant) the reference to that retiring age shall be construed on the assumption that in continuing in that employment he would have been employed in the United Kingdom.

*Unestablished employment after retirement from civil service*

17.—(1) If a person ceases to be a civil servant and immediately re-enters the civil service of the State to serve therein in an unestablished capacity, and when he ceases to be a civil servant,—

- (a) his reckonable service is less than forty years and includes an odd part of a year, or
- (b) his reckonable service is more than forty years, and the part of that reckonable service (computed in accordance with the proviso to section 35(3) of the Superannuation Act 1949) after the two conditions set out in subsection (1) of that section have been satisfied in relation to him includes an odd part of a year,

1949 c. 44.

the said odd part of a year shall be taken into account for the purposes of section 36 of that Act (additions to pensions in cases of unestablished employment after retirement) as if it were part of the service in an unestablished capacity.

(2) The cases to which this paragraph applies include cases where the person ceased to be a civil servant before the date of the coming into force of this Schedule if he continued to serve, without any interval, in an unestablished capacity in the civil service of the State until that date.

(3) This paragraph shall be construed as one with Part III of the Superannuation Act 1949.

18. In proviso (ii) to section 36(1) of the Superannuation Act 1949 (which refers to what would have been the retiring age for a civil servant if he had continued in the employment in which he was when he was last a civil servant) the reference to that retiring age shall be construed on the assumption that in continuing in that employment he would have been employed in the United Kingdom.

*Part-time service*

19.—(1) Subject to sub-paragraphs (5) and (6) of this paragraph, its provisions shall have effect in substitution for subsections (3) and (4) of section 40 of the Superannuation Act 1949 (part-time service).

(2) Subsections (1) and (2) of section 39 of the said Act (gratuities for unestablished service and, as applied by the said section 40, for part-time service) shall have effect as if the references in those subsections to continuous service in an unestablished capacity or, as the case may be, in part-time service to which the said section 40 applies, included references to service which is partly the one and partly the other (in this paragraph called "mixed service").

1957 c. 37.

(3) For the purposes of subsection (2A) of the said section 39 inserted by section 1 of the Superannuation Act 1957 (amount of gratuity) as it applies in relation to mixed service—



- (a) the amount of one week's pay shall, where the last part of the period of employment was part-time service to which the said section 40 applies, be the weekly rate for full-time service in that capacity, and references to a year's pay shall be construed accordingly, and
- (b) only one half of any part of the employment which is part-time service to which the said section 40 applies shall count.

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(4) Where section 41(5) of the Superannuation Act 1949 (unestablished persons injured or contracting diseases in discharge of their duties ; gratuities by reference to their service) applies in relation to mixed service—

- (a) the period of mixed service shall, for the purposes of that subsection, be taken as a whole, and
- (b) the period of five years to be assumed under that subsection shall be regarded as made up of the two kinds of service in the same proportions as the actual mixed service.

(5) Where the effect of this sub-paragraph would be to afford a larger gratuity to any person, neither the foregoing sub-paragraphs nor subsections (3) and (4) of the said section 40 shall apply to him, but for the purposes of section 39, section 40(2) and section 41(5) of the said Act the part of the mixed service which is service in an unestablished capacity shall be treated as if it were part-time service to which the said section 40 applies.

(6) Where the effect of this sub-paragraph would be to afford a larger gratuity to any person whose mixed service began before the coming into force of this Schedule, subsections (3) and (4) of the said section 40, and not the foregoing sub-paragraphs, shall apply to him.

(7) This paragraph shall be construed as one with Part III of the Superannuation Act 1949.

(8) This paragraph shall not have effect where the death, retirement or removal took place before the coming into force of this Schedule.

*Persons injured or contracting diseases in the discharge of their duties*

20.—(1) If a warrant under section 41 of the Superannuation Act 1949 (payments to civil servants and others injured or contracting diseases in the discharge of their duties) authorises the Treasury to take into account, as against any sums otherwise payable under the warrant, any damages which are recovered or recoverable by or on behalf of the recipient of the payments in respect of the injury, disease or death in consequence of which the payments are made, and, after the coming into force of this Schedule, the Treasury make any payments without taking such damages into account, then if and when the Treasury are satisfied that there are any damages to be so taken into account they shall have the right to recover from the recipient—

- (a) where the amount of the payments made by the Treasury is less than the net amount of the damages, the amount of those payments ;

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(b) where the amount of those payments is not less than the net amount of the damages, such part of those payments as is equal to the net amount of the damages.

(2) So far as any amount recoverable under this paragraph represents a payment made by the Treasury from which income tax has been deducted before payment, the proper allowance shall be made in respect of the amount so deducted, and in this paragraph "the net amount of the damages" means the amount of the damages after deducting any tax payable in the United Kingdom or elsewhere to which the damages are subject.

(3) No proceeding shall be brought to recover any amount under this paragraph—

(a) after the death of the recipient of the payments, or

(b) after the expiration of two years from the date on which the amount of the damages taken into account in arriving at the amount so recoverable is finally determined (whether in court proceedings or in arbitration proceedings or by agreement between the parties) or from the date on which the final determination of that amount first came to the knowledge of the Treasury, whichever date is the later.

(4) A certificate issued by the Treasury and stating the date on which the final determination of any amount of damages first came to the knowledge of the Treasury shall be admissible in any proceedings as sufficient evidence of that date.

(5) The provisions of this paragraph are without prejudice to any right of the Treasury under any such warrant to take damages into account by withholding or reducing any further sums otherwise payable to the recipient of the payment.

21.—(1) In the said section 41(1) (under which payments may be made to the relatives of a person dying of the injury or disease within seven years) the words from "either immediately or within seven years" to "contracted the disease" shall cease to have effect.

(2) In the said section 41(5) (unestablished service) after the first "years" there shall be inserted the words "or is a person in part-time service to which section 40 of this Act applies whose continuous service of that kind as so computed is less than five years", and for the words "that section" there shall be substituted the words "the said section 39".

(3) Sub-paragraph (1) and sub-paragraph (2) of this paragraph shall apply in relation to a death taking place after the coming into force of this Schedule.

#### *Averaging of salary*

1949 c. 44.

22.—(1) Sections 42 and 43 of the Superannuation Act 1949 (under which, in computing the amount of a pension, a year of actual service may be reckoned as service for a longer period) and section 2(1) of the Superannuation Act 1946 (under which the length

1946 c. 60.

of service may be treated as longer than the actual length of service) shall not be taken as affecting section 4(2) of the Superannuation Act 1935 (under which pensions are computed on the average remuneration during the last three years of actual service), or sections 12 and 28 of the Superannuation Act 1834 (which are replaced by the said section 4(2)), or any amendment made by the said section 4(2) in any other Act, or sections 9(3) and 22(3) of the Superannuation Act 1949.

SCH. 2

1935 c. 23.

1834 c. 24.

1949 c. 44.

(2) At the end of the said section 4(2)(c) of the Superannuation Act 1935 (which makes consequential amendments in the Superannuation Act 1909) there shall be added the words "and as if for the words in the said subsection (2) 'the amount of such salary and emoluments' there were substituted the words 'that amount'".

1909 c. 10.

*Persons transferring to prison service from employments outside civil service of the State*

23.—(1) The Treasury may order that for the purposes of subsection (3) of section 43 of the Superannuation Act 1949 (under which, after 20 years, each year of actual service in certain kinds of prison service counts as two) there shall be treated as employment to which that section applies employment of any kind specified in the order, being employment otherwise than in the civil service of the State—

(a) which, by virtue of regulations under section 67 of the National Health Service Act 1946 or section 66 of the National Health Service (Scotland) Act 1947, or of rules under section 2 of the Superannuation (Miscellaneous Provisions) Act 1948, or of any other enactment or instrument, may be taken into account in computing any allowance, gratuity or other benefit under the Superannuation Acts; or

1946 c. 81.

1947 c. 27.

1948 c. 33.

(b) which may be taken into account for the purposes of any provision whereby any period of such employment as is mentioned in paragraph (a) above may be treated as if it were a longer period.

(2) Where by virtue of an order under this paragraph any such employment as is mentioned in paragraph (b) of the foregoing subparagraph is treated as employment to which the said section 43 applies, the said section 43(3) shall have effect subject to such modifications, if any, as may be specified in the order.

(3) Except as otherwise provided by an order under this paragraph, any such order shall have effect as respects employment of the kind specified in the order in periods before or after the making of the order and periods before or after the coming into force of this Schedule.

(4) An order under this paragraph may be varied or revoked by a subsequent order and any order under this paragraph shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

(5) The said section 43(3) shall not be taken as affecting the reckoning of service in any year earlier than the 21st of the years

SCH. 2 of actual service mentioned in that subsection, being service of the kind specified in that subsection as extended by sub-paragraph (1) of this paragraph.

1949 c. 44. (6) The proviso to the said section 43(1) of the Superannuation Act 1949 (which is superseded by this paragraph) shall cease to have effect.

*Definition of "period of childhood and full-time education" in Acts of 1949 and 1950*

1950 c. 11.  
(14 & 15 Geo. 6.) 24.—(1) The Treasury may by order increase the sum of £13 in section 46(1)(c)(ii) of the Superannuation Act 1949 (which excludes from the definition of "period of childhood and full-time education" a person over 16 who is undergoing training if the emoluments payable by his employer are more than £13 a year) or the sum of £13 in section 6(1)(c)(ii) of the Administration of Justice (Pensions) Act 1950 (which contains a corresponding provision).

(2) An order under the foregoing sub-paragraph—

(a) shall not authorise the payment, or increase, of any instalment of a pension in respect of a period falling before the date when the order takes effect,

(b) shall, for the purposes of the proviso to the said section 46(1) (under which the conditions prescribed by the definition must be fulfilled without interruption), and of the proviso to the said section 6(1) (which contains a corresponding provision), apply to periods before the date when the order takes effect, as well as to later periods, and

(c) shall not make invalid any nomination under section 17(1) of the Superannuation Act 1949 made before the order takes effect.

(3) An order under this paragraph may be varied or revoked by a subsequent order, but sub-paragraph (2)(b) of this paragraph shall not apply to an order other than an order increasing, or further increasing, either of the said sums of £13.

(4) An order under this paragraph shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

*Application of Superannuation Acts to certain service*

25.—(1) For the purposes of pensions and other superannuation benefits—

(a) service in an established capacity—

(i) in employment of any of the kinds listed in the Table below, or

(ii) in the office of Falkland Macer,

shall, where the person in question has been admitted into that employment, or as the case may be has been appointed to the said office, with a certificate from the Civil Service Commissioners, be treated as service in the permanent civil service of the State within the meaning of section 17 of the Superannuation Act 1859, and

1859 c. 26.  
(22 Vict.)

(b) service in the employment of any of the said kinds, or in the said office, in any other case shall be treated as service in the civil service of the State, not falling within the said section 17. SCH. 2

(2) The Treasury may by order add any employment to those listed in the said Table, being employment by a body or in an institution specified in the order.

An order under this sub-paragraph shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

(3) The references in section 20 of the Superannuation Act 1834 (effect on pension of re-employment) and in section 8 of the Superannuation Act 1887 (small sums payable on death without representation) to a public department and the references in section 2 of the Superannuation Act 1957 (transfer to civil service in connection with provision or extension of a Government service) to a Government service, shall include references to any of the bodies or institutions listed in the said Table or the British Museum or the British Museum (Natural History) or, as the case may be, to the service provided by any of those bodies or institutions. 1834 c. 24.  
1887 c. 67.  
1957 c. 37.

(4) Section 1(1)(b) of this Act shall, notwithstanding subsection (3)(d) of that section, include employment of any of the kinds listed in the said Table, or by the Trustees of the British Museum or of the British Museum (Natural History).

(5) References in this paragraph to employment of the kinds listed in the said Table are references, in the case of any institution specified in that Table, to employment by the trustees or other authority responsible for the institution, and, in other cases, references to employment by the body specified in the Table.

(6) This paragraph shall be deemed always to have had effect, and any order of the Treasury under this paragraph may be expressed to have effect retrospectively.

#### TABLE

##### *Museums and Galleries*

Imperial War Museum.  
London Museum.  
National Gallery.  
National Maritime Museum.  
National Portrait Gallery.  
Tate Gallery.  
Wallace Collection.  
National Galleries of Scotland.  
National Museum of Antiquities of Scotland.

##### *Royal Commissions and other Commissions*

Royal Fine Art Commission.  
Royal Fine Art Commission for Scotland.  
Historical Manuscripts Commission.  
Standing Commission on Museums and Galleries.

## SCH. 2

Royal Commission on Historical Monuments (England).  
 Royal Commission on Ancient and Historical Monuments (Wales and Monmouthshire).  
 Royal Commission on Ancient and Historical Monuments of Scotland.  
 National Incomes Commission.

*Other bodies*

Council for Technical Education and Training for Overseas Countries.  
 Inter-University Council for Higher Education Overseas.  
 National Economic Development Council.  
 National Library of Scotland.  
 Public Works Loan Board.  
 Scottish Land Court.

1924 c. 17.  
 1925 c. 49.  
 1934 c. 53.

26.—(1) In section 4 of the County Courts Act 1924, section 128 of the Supreme Court of Judicature (Consolidation) Act 1925 and section 21 of the County Courts Act 1934 (which apply the Superannuation Acts 1834 to 1935 to certain judicial officers) the reference to the said Superannuation Acts shall include a reference to section 33 and, subject to sub-paragraph (2) of this paragraph, section 41 of the Superannuation Act 1949 (which relate respectively to the allocation of pension for the benefit of the spouse of a retired civil servant and to injuries and diseases contracted in the discharge of duty).

1949 c. 44.

(2) In subsection (3) of the said section 41, as it has effect by virtue of this paragraph, references to an additional allowance shall include references to a lump sum under section 2 of the Administration of Justice (Pensions) Act 1950 and the reference to Part I and Part II of the said Act of 1949 shall include a reference to section 8 of the said Act of 1950.

1950 c. 11.  
 (14 & 15  
 Geo. 6.).

(3) Notwithstanding section 118 of the said Act of 1925 (under which certain judicial officers are deemed for the purpose of pension to be permanent civil servants of the State), nothing in the Superannuation Act 1946 or, except as provided by this paragraph, in the Superannuation Act 1949 shall apply to the officers to whom that section applies.

1946 c. 60.

*Application of Superannuation Acts by the Superannuation Act (Northern Ireland) 1921*

27. It is hereby declared that nothing in the Superannuation Acts passed before this Act and since the Superannuation Act (Northern Ireland) 1921, and nothing in the repeals in this Act or in any other provision of this Act (except the power in section 6 to amend enactments forming part of the law of any part of the United Kingdom) affects the Superannuation Acts as applied by the said Superannuation Act (Northern Ireland) 1921.

1921 c. 3 (N.I.).

SCHEDULE 3

Section 7.

PUBLIC OFFICES: TRANSITIONAL PROVISIONS

*Meaning of "public office" in relation to past service*

1. In relation to service at any time before the coming into force of sections 6 and 7 of this Act, the expression "public office" in those sections includes—

- (a) any public office within the meaning of the Superannuation Act 1892 as in force at that time, and
- (b) any office in the permanent civil service of a colony within the meaning of the Pensions (Colonial Service) Act 1887 as in force at that time or any other office to which that Act then applied.

*Continuation of Superannuation (Public Offices) Rules 1911 to 1948*

2.—(1) The Superannuation (Public Offices) Rules 1911 to 1948 shall continue in force and have effect as if made under section 6 of this Act, and may be amended or revoked accordingly.

(2) Subject to being so amended, and subject to section 7(5) of this Act, in those rules the expression "public office", in relation to service before the coming into force of the said section 6, means any such office as is described in paragraph 1 of this Schedule and in relation to service at any later time has the meaning given by section 7 of this Act.

(3) This paragraph shall not extend to the said rules so far as they form part of the law of any country or territory outside the United Kingdom and the Isle of Man.

SCHEDULE 4

Section 9.

REPEALS

PART I

FOREIGN SERVICE AND DIPLOMATIC SERVICE

Chapter	Short Title	Extent of Repeal
19 & 20 Geo. 5. c. 11.	The Superannuation (Diplomatic Service) Act 1929.	Section 1 except paragraph (d). Section 2. In section 3(2) the definition of "minister".
6 & 7 Geo. 6. c. 35.	The Foreign Service Act 1943.	The preamble. Section 1. Section 3. Part II and Schedule.
11 & 12 Geo. 6. c. 38.	The Companies Act 1948.	Section 351(3).
8 & 9 Eliz. 2. c. 11.	The Foreign Service Act 1960.	Section 2.

The repeals in this Part of this Schedule take effect as respects service after 1st January 1965.

## SCH. 4

PART II  
MISCELLANEOUS

Chapter	Short Title	Extent of Repeal
4 & 5 Will. 4. c. 24.	The Superannuation Act 1834.	In section 28 the words " or for the Admiralty if the office shall be in that Department "
22 Vict. c. 26.	The Superannuation Act 1859.	Sections 7 and 16.
50 & 51 Vict. c. 67.	The Superannuation Act 1887.	In section 2(1), the words " without any addition under section 7 of that Act "
9 Edw. 7. c. 10.	The Superannuation Act 1909.	Section 6(2) (including the words from " Nothing herein " to the end).
10 Edw. 7 & 1 Geo. 5. c. 7.	The Development and Road Improvement Funds Act 1910.	Section 2(1).
4 & 5 Geo. 5. c. 86.	The Superannuation Act 1914.	Section 1.
13 & 14 Geo. 5. c. 21.	The Forestry (Transfer of Woods) Act 1923.	In section 6(2) proviso (a) and section 6(3).
14 & 15 Geo. 5. c. 17.	The County Courts Act 1924.	In section 4(2)(b) the words from " and subsection (2) of section six " to " office "
15 & 16 Geo. 5. c. 49.	The Supreme Court of Judicature (Consolidation) Act 1925.	In section 128(1)(b) the words from " and subsection (2) of section six " to " office "
24 & 25 Geo. 5. c. 53.	The County Courts Act 1934.	In section 21(3) the words " and subsection (2) of section six "
25 & 26 Geo. 5. c. 23.	The Superannuation Act 1935.	Section 1(3). In section 4(3) the words from " and subsection (1) " to " 1919 ", the words " in the first-mentioned subsection " and the words from " and as if " to the end of the section.
1 & 2 Geo. 6. c. 13.	The Superannuation (Various Services) Act 1938.	In Part I of the Schedule the entry (in all columns) relating to section 2(1) of the Development and Road Improvement Funds Act 1910.
1910 c. 7.		Section 14(4). Section 31(4). In section 41(1), as respects deaths after the coming into force of this Act, the words from " either immediately " to " contracted the disease ".
12, 13 & 14 Geo. 6. c. 44.	The Superannuation Act 1949.	In section 43(1) the proviso. In section 58(2), the words " or section 7 of the Superannuation Act 1859 "
1859 c. 26. (22 Vict.)		In section 63(1), in the definition of " superannuation allowance ", the words from " and does not include " to the end.



**PART III**  
**PUBLIC OFFICES**

SCH. 4

Chapter	Short Title	Extent of Repeal
50 & 51 Vict. c. 13.	The Pensions (Colonial Service) Act 1887.	The whole Act.
55 & 56 Vict. c. 40.	The Superannuation Act 1892.	The whole Act.
9 Edw. 7. c. 10.	The Superannuation Act 1909.	Section 7.
10 Edw. 7 & 1 Geo. 5. c. 7.	The Development and Road Improvement Funds Act 1910.	In section 2(2) the words from "and the Treasury" to the end of the subsection.
4 & 5 Geo. 5. c. 86.	The Superannuation Act 1914.	In section 4(2) the words "within the meaning of the Superannuation Act 1892".
10 & 11 Geo. 5. c. 67.	The Government of Ireland Act 1920.	In section 55(2) the words from "and in a public office" to "1892".
13 Geo. 5, Sess. 2, c. 2.	The Irish Free State (Consequential Provisions) Act 1922.	Section 7(2).
8 & 9 Geo. 6. c. 35.	The Forestry Act 1945.	In section 8(1) the words from "and the Treasury" to the end of the subsection.
9 & 10 Geo. 6. c. 60.	The Superannuation Act 1946.	In Schedule 2 paragraph 1.
12, 13 & 14 Geo. 6. c. 44.	The Superannuation Act 1949.	In section 54(1) the words from "in the permanent" to "Isle of Man or" and the words "to which the rules made under section 1 of the Superannuation Act 1892 apply". In section 63(2) the proviso.
6 & 7 Eliz. 2. c. 14.	The Overseas Service Act 1958.	Section 3(2).
9 & 10 Eliz. 2. c. 15.	The Post Office Act 1961.	Section 15(1)(b).

The repeals in this Part of this Schedule shall not extend to any enactment so far as it forms part of the law of any country or territory outside the United Kingdom and the Isle of Man.





# Ministerial Salaries and Members' Pensions Act 1965

## 1965 CHAPTER 11

An Act to prescribe new rates of salary for Ministers of the Crown, for the Leader of the Opposition in the House of Commons, and for Mr. Speaker; to authorise the payment of salary to the Leader of the Opposition in the House of Lords and the Chief Opposition Whips in both Houses; to establish a contributory pensions scheme for Members of the House of Commons; to make further provision with respect to the pensions of Prime Ministers; and for purposes connected with the matters aforesaid.

[29th March 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### PART I

#### MINISTERIAL AND OTHER OFFICIAL SALARIES

1.—(1) Subject to the provisions of this section, the annual amount of the salary payable to the holder of any Ministerial office specified in Schedule 1 to this Act shall be the amount stated in relation to that office in the second column of that Schedule. Revised rates of salaries for Ministers.

(2) The annual amount of the salary payable under this section—

- (a) to a Minister of State or the Chief Secretary to the Treasury; or
- (b) to the holder of the office of Lord President of the Council, Lord Privy Seal, Chancellor of the Duchy of

## PART I

Lancaster or Paymaster General when not a Member of the Cabinet,

shall be such as the First Lord of the Treasury may determine, not exceeding in any case the amount stated in the second column of the said Schedule.

1937 c. 38.

(3) For the purposes of the Ministers of the Crown Act 1937, all salaries the amount of which is regulated by this section shall be treated as payable under that Act; but the sums payable out of moneys provided by Parliament under section 7 of that Act in respect of the salary of the Chancellor of the Duchy of Lancaster shall be reduced by the amount of the salary payable to him otherwise than out of moneys so provided in respect of his office.

(4) Any Minute of the Treasury regulating the remuneration of the Law Officers of the Crown which is in force at the commencement of this Act shall have effect as if the relevant salary stated in Schedule 1 to this Act were substituted for the salary specified in the Minute.

Salaries of  
Leader and  
Chief Whip of  
Opposition in  
both Houses.

2.—(1) The salary payable under the Ministers of the Crown Act 1937 to the Leader of the Opposition in the House of Commons shall be £4,500 instead of £3,000.

(2) There shall be paid under and subject to the said Act of 1937—

- (a) to the Chief Opposition Whip in the House of Commons, an annual salary of £3,750;
- (b) to the Leader of the Opposition in the House of Lords, an annual salary of £2,000;
- (c) to the Chief Opposition Whip in the House of Lords, an annual salary of £1,500.

(3) The following provisions of the said Act of 1937, that is to say, the proviso to section 5 (provision against duplication of salary and pension under that Act) and section 7 (provision for payment of salaries and pension) shall apply to the salaries payable by virtue of subsection (2) of this section as they apply to the salary payable to the Leader of the Opposition in the House of Commons.

(4) In this section—

“Leader of the Opposition in the House of Commons” means the Leader of the Opposition as defined by section 10 of the said Act of 1937;

“Leader of the Opposition in the House of Lords” means that member of the House of Lords who is for the time being Leader in that House of the party in opposition to Her Majesty’s Government having the greatest numerical strength in the House of Commons;

“Chief Opposition Whip” means, in relation to either House of Parliament, the person for the time being nominated as such by the Leader of the Opposition in that House. PART I

(5) Any decision by the Speaker of the House of Commons under section 10(3) of the Ministers of the Crown Act 1937 that any party is or was the party in opposition to Her Majesty's Government having the greatest numerical strength in that House shall apply for the purposes of this section as it applies for the purposes of that Act; and if any doubt arises as to who is or was at any material time the Leader in the House of Lords of that party, the question shall be decided for the purposes of this section by the Lord Chancellor, and his decision, certified in writing under his hand, shall be final and conclusive. 1937 c. 38.

3. The salary payable to Mr. Speaker under section 1 of the House of Commons (Speaker) Act 1832 shall be £8,500 instead of £5,000. Mr. Speaker's salary.  
1832 c. 105.

## PART II

### THE MEMBERS' CONTRIBUTORY PENSIONS SCHEME

4.—(1) The provisions of this Part of this Act shall have effect for establishing a scheme of contributory pensions, financed by deductions from Parliamentary salary and by Exchequer contributions, for Members of the House of Commons who cease to be such after the commencement of this Part of this Act. Preliminary and administrative provisions.

(2) For the purposes of this Part of this Act there shall be constituted a fund, to be known as the Members' Contributory Pension Fund, which shall be under the control and management of the Trustees hereinafter mentioned; and all pensions payable under this Part of this Act or other sums to be paid by the Trustees thereunder shall be paid out of the Fund, and all sums received by the Trustees shall be paid into the Fund.

(3) Trustees of the Fund shall be appointed and may be removed by Order of the House of Commons; and the provisions of Schedule 2 to this Act (being provisions corresponding with the provisions in that behalf of the House of Commons Members' Fund Act 1939) shall have effect with respect to the number, qualification and proceedings of the Trustees, the distribution of functions between the Custodian Trustee and the Managing Trustees and the administration of the Fund. 1939 c. 49.

(4) The Trustees of the Fund may invest any property in their hands, whether at the time in a state of investment or not, in any investments whatsoever and wheresoever and may also from time to time vary any such investments.

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PART II  
1952 c. 10.

(5) Subsection (2) of section 385 of the Income Tax Act 1952 (exemption from tax in respect of income of the House of Commons Members' Fund) shall apply in relation to the Fund.

Contributions  
from  
Parliamentary  
remuneration.

5.—(1) Subject to the provisions of this section, there shall be deducted from each payment of salary made pursuant to any resolution of the House of Commons relating to the remuneration of Members, being a payment made in respect of any period after 16th October 1964, a sum calculated at the rate of £150 per annum; and all sums so deducted shall be paid into the Fund.

(2) No sums shall be deducted under this section from salaries payable pursuant to any such resolution to Mr. Speaker, or to any person who is or has been Prime Minister and First Lord of the Treasury, in respect of any period after the date on which he is elected or appointed as such.

(3) If any salary from which a deduction is required to be made under this section is not drawn, there shall be set aside, out of moneys available for the payment, a sum equal to the relevant deduction, and any sum so set aside shall be dealt with as if it were a sum so deducted.

(4) Any sums which, pursuant to any resolution of the House of Commons of the present Session, have been deducted from payments of salary for any period before the passing of this Act, or set aside out of moneys available for the payment of any such salary, shall, in so far as they would have fallen to be so deducted or set aside under this section if it had been in force at the material time, be treated as sums deducted or set aside under this section; and any sum so deducted which would not in that event have fallen to be deducted under this section shall be paid to the Member from whose salary it was deducted.

Exchequer  
contributions.

6.—(1) Subject to the provisions of this Act, there shall be paid into the Fund out of moneys provided by Parliament in each year—

- (a) an Exchequer contribution of an amount equal to the total of the sums payable into the Fund in that year under section 5 of this Act; and
- (b) an additional contribution (the initial deficiency contribution) of the amount prescribed by or under this section.

(2) The annual amount of the initial deficiency contribution shall in the first instance be £132,000; and the contribution shall,

subject to subsection (4) below, be payable for the period of twenty-five years from the commencement of the Act, and no longer.

(3) The Government Actuary shall from time to time, as requested by the Treasury, make a report to the Trustees and the Treasury on the amount of the deficiency in the Fund resulting from the inclusion in the service which is reckonable for pension under the following provisions of this Act of service in respect of which no contributions were payable under section 5 of this Act or subsection (1)(a) of this section.

(4) On the receipt of any such report, the Treasury may by order made by statutory instrument increase or reduce the amount prescribed by this section as the annual amount of the initial deficiency contribution or the period for which that contribution is payable.

(5) An order under subsection (4) above shall be of no effect until approved by resolution of the House of Commons.

7.—(1) Subject to the provisions of this section, a person who, after the commencement of this Act, ceases to be a Member of the House of Commons shall be entitled to receive a pension under this section if he has completed ten years' reckonable service when he so ceases and has then attained or thereafter attains the age of sixty-five years. Pensions of Members.

(2) No pension shall be payable under this section to a person who has been Prime Minister and First Lord of the Treasury or Speaker of the House of Commons or who is or has been Lord Chancellor.

(3) The annual amount of the pension payable under this section shall be a sum calculated by reference to the number of complete years of reckonable service of the Member in question, as follows:—

(a) for each such year up to fifteen, £60 ;

(b) for each such year exceeding fifteen but not exceeding forty-five, £24.

(4) A pension under this section shall continue for the life of the person to whom it is payable but shall not be payable in respect of any period during which he is again a Member of the House of Commons or is a candidate for election thereto ; and for the purposes of this subsection a person who ceases to be a Member in consequence of the dissolution of Parliament shall be treated as a candidate for election unless and until he gives notice in writing to the Trustees that he is not seeking re-election.

## PART II

(5) In this Part of this Act the expression "reckonable service" means, subject to the provisions of sections 11 and 13 of this Act relating to the refund of contributions and the transfer of pension rights,—

- (a) service as a Member of the House of Commons after 16th October 1964, being service in respect of which contributions are paid under section 5 of this Act ;
- (b) service as a Member of that House before that date by a person who is a Member of that House at any time after that date ;

but if in any case the service described in paragraph (b) above exceeds ten years, the excess shall be disregarded.

(6) For the purpose of calculating the number of complete years of a Member's reckonable service, all periods of reckonable service shall be aggregated.

## Pensions for widows.

8.—(1) Subject to the provisions of this section, the widow of a man who dies after the commencement of this Act shall be entitled to receive a pension under this section if her late husband, at the time of his death,—

- (a) was receiving a pension under section 7 of this Act ; or
- (b) being or having been a Member of the House of Commons, had completed ten years reckonable service.

(2) The annual amount of a widow's pension shall be one-half of the annual amount of the pension which her late husband was receiving or entitled to receive or, as the case may be, of the pension which he would have been entitled to receive if he had attained the age of sixty-five years, or attained that age and ceased to be a Member of the House of Commons, immediately before his death.

(3) Subject to subsection (4) below, a pension under this section shall continue for the life of the widow or until her remarriage, but in the case of remarriage the Trustees may, if they think fit, at any time direct that the pension be restored if satisfied that the subsequent marriage has been terminated or that there are exceptional reasons for the payment of the pension notwithstanding the subsistence of that marriage.

(4) No pension shall be paid under this section to a widow who, at her husband's death, was cohabiting with another person, and if a widow entitled to such a pension cohabits with another person the pension shall cease to be payable :

Provided that the Trustees may, if they think fit, direct that the pension shall be paid or restored, as the case may be, if satisfied that the cohabitation has been terminated and that there are exceptional reasons for the payment of the pension.



(5) Where a man dies in circumstances in which, apart from this subsection, a widow's pension would be payable to a woman married by him within the year ending with his death, then if—

(a) there are no children of that marriage ; and

(b) it appears to the Trustees that his death within the year was to be foreseen by him at the date of the marriage, the Trustees may direct that no widow's pension shall be payable under this section.

9.—(1) Subject to the provisions of this section, the widower of a woman who dies after the commencement of this Act shall be entitled to receive a pension under this section if, at the time of her death,— Pensions for certain widowers.

(a) he was incapable by reason of age or bodily or mental infirmity of earning his own living and was wholly or mainly dependent on her ; and

(b) the condition set out in paragraph (a) or paragraph (b) of subsection (1) of section 8 of this Act was satisfied in her case.

(2) The annual amount of a widower's pension under this section shall be the same as that of a widow's pension, and subsection (2) of the said section 8 shall apply accordingly with the necessary modifications.

(3) A pension under this section shall continue for the life of the widower, but may be terminated by direction of the Trustees in the event of his remarriage or of his ceasing to be incapable as aforesaid.

(4) A pension terminated under subsection (3) above may be restored by direction of the Trustees if at any time the marriage upon which it was terminated comes to an end or the pensioner again becomes incapable as aforesaid, or if the Trustees are satisfied that for exceptional reasons it is proper to restore the pension.

(5) Subsection (5) of section 8 of this Act shall apply for the purposes of this section as if for references to a man, a widow's pension and a woman there were substituted references to a woman, a widower's pension and a man.

10.—(1) Subject to the provisions of this section, a children's pension shall be paid thereunder for the benefit of any relevant child or children of a person who dies after the commencement of this Act being or having been married, if at the time of the death the condition set out in paragraph (a) or paragraph (b) of subsection (1) of section 8 of this Act was satisfied in the case of the deceased. Children's pensions.

## PART II

(2) In this section "child", in relation to any person, includes an illegitimate child, a step-child or an adopted child, and "relevant child" means (subject to the provisions of Schedule 3 to this Act) any child of the deceased, or of any wife or husband of the deceased, who—

- (a) is under sixteen years of age ; or
- (b) is under twenty-two years of age, and is within his period of full-time education as defined by the said Schedule 3.

(3) Subject to subsection (4) below, the annual amount of a children's pension under this section shall be a sum equal to one-eighth of the annual amount of the personal pension of the deceased for each relevant child not exceeding four ; and for the purposes of this section "the personal pension" means the pension to which the deceased was entitled under section 7 of this Act or, as the case may be, to which he would have been so entitled if he had attained the age of sixty-five years, or attained that age and ceased to be a member of the House of Commons, immediately before his death.

(4) In any of the following circumstances, that is to say—

- (a) where the deceased left no widow or widower ;
- (b) where the deceased left a widow or a widower entitled to a pension under section 9 of this Act, and that widow or widower has died,

the annual amount of the children's pension shall (where there are not more than three relevant children) be increased by one-eighth of the personal pension of the deceased.

(5) Where the deceased left a widow, or a widower entitled to a pension under section 9 of this Act, and either—

- (a) in the case of a widow, the widow's pension under section 8 of this Act ceases to be payable, or is not payable, in consequence of her remarriage or under subsection (4) of that section ; or
- (b) in the case of a widower, the widower's pension ceases to be payable in consequence of his remarriage,

any children's pension under this section shall cease to be payable or, as the case may be, shall not be payable unless and until the Trustees for exceptional reasons direct that the children's pension shall be payable ; and if the Trustees so direct they may, if they think fit, further direct that subsection (4) above shall apply as if the widow or widower had died.

(6) A children's pension under this section shall be paid to or distributed between such person or persons as the Trustees may from time to time direct, and shall be applied by that person

or those persons, without distinction, for the benefit of the relevant children or such of them as the Trustees may from time to time direct.

11.—(1) Subject to subsection (2) of this section, any contributions paid under section 5 of this Act by deduction from the salary of a Member of the House of Commons (in this section referred to as “the contributor”) shall be refunded by the Trustees with interest at the rate prescribed by this section from the dates on which they were respectively paid—

Refund of contributions.

- (a) if the contributor dies while a Member of that House or after ceasing to be such a Member, and in either case no widow's pension, widower's pension or children's pension is or may be payable in respect of him under this Part of this Act ;
- (b) if the contributor, not having become entitled to a pension under section 7 of this Act, has ceased to be a Member of that House and either—
  - (i) he has attained the age of sixty-five years, whether before or after ceasing to be a Member ; or
  - (ii) five years have elapsed since he ceased to be a Member ;and in either case he gives notice to the Trustees requesting the refund ;
- (c) if the contributor becomes Prime Minister and First Lord of the Treasury, Speaker of the House of Commons or Lord Chancellor.

(2) Where the contributor had become entitled to a pension under section 7 of this Act there shall be deducted from any sum payable to or in respect of him under subsection (1) of this section the amount paid or accrued on account of that pension.

(3) If a contributor to whom contributions have been refunded by virtue of subsection (1)(b) of this section again becomes a Member of the House of Commons, he may—

- (a) within the period of three months beginning with the date of his election, at his option ; or
- (b) after the expiration of that period, if the Trustees so allow,

repay to the Trustees, with interest at the rate prescribed by this section, the sum so paid to him ; and for the purposes of this section the amount so repaid (inclusive of interest) shall be treated as a contribution paid, at the time of the repayment, by deduction from his salary under section 5 of this Act.

## PART II

(4) Any sum to be paid to the Trustees under subsection (3) of this section may, if the Trustees so allow, be paid by instalments over such period not exceeding three years as the Trustees think fit.

(5) For the purpose of calculating reckonable service under section 7(5) of this Act, contributions refunded and not repaid to the Trustees under this section shall be treated as not having been paid.

(6) Any interest payable under this section shall be compound interest at the rate of 3 per cent per annum, calculated with annual rests.

Application  
of pensions.

12.—(1) A pension under this Part of this Act shall not be assignable or chargeable with debts or other liabilities.

1959 c. 72.

(2) Section 138 of the Mental Health Act 1959 (which enables the pay or pension of a person who is incapacitated by mental disorder from managing his affairs to be applied for the benefit of himself or his dependants instead of being paid to him) shall apply in relation to a pension payable out of the Members' Contributory Pension Fund as it would apply if the pension were payable directly out of moneys provided by Parliament.

Transfer to  
and from  
other pension  
schemes.

13.—(1) The Trustees may, at the request of any person who has been a Member of the House of Commons and has not become entitled to a pension under section 7 of this Act, pay into or for the purposes of any fund or scheme, being—

1952 c. 10.

(a) a superannuation fund within the meaning of section 379 of the Income Tax Act 1952 (approved superannuation funds); or

(b) a fund or scheme approved by the Commissioners of Inland Revenue for the purposes of this section,

sums representing the value of that person's accrued pension rights in the Members' Contributory Pension Fund, being the sums certified as such by, or calculated in accordance with tables prepared by, the Government Actuary.

(2) Any sum payable out of the Fund under subsection (1) above shall be treated for the purposes of the Income Tax Acts as having been paid in commutation of an annuity payable by a superannuation fund within the meaning of the said section 379 and the Fund shall be treated as such a superannuation fund for the purposes of any regulations under that section.

(3) The Trustees may, at the request of any person who is a Member of the House of Commons, receive any sums payable by way of transfer value in respect of him out of any such fund or scheme as is mentioned in subsection (1) above or under any enactment authorising the transfer of pension rights.

(4) Where any sums are paid by the Trustees under subsection (1) above in respect of any person, any service of his as a Member of the House of Commons before the date on which the payment is made shall cease to be reckonable service and any contributions previously paid under section 5 of this Act by deduction from his salary shall be treated for the purposes of section 11 of this Act as not having been paid.

(5) Where any sums are received by the Trustees in respect of any person under subsection (3) above—

(a) he shall be treated as having such period of reckonable service as the Trustees may determine, being the period certified by, or calculated in accordance with tables prepared by, the Government Actuary as appropriate in relation to the sums so received ;

(b) for the purposes of section 11 of this Act, the sums so received by the Trustees, so far as in the opinion of the Trustees they represent his own contributions, shall be treated as if they were contributions to the Fund paid, at the same times as the first-mentioned contributions, by deduction from his salary under section 5 of this Act.

(6) A person who serves as a Member of the House of Commons shall be treated for the purposes of section 2 of the Superannuation (Miscellaneous Provisions) Act 1948 (pensions of persons transferring to different employment) as employed in employment of a class not specified in subsection (2) of that section. 1948 c. 33.

14.—(1) Any sums payable by the Trustees under this Part of this Act to or to the personal representatives of a person who has died may be paid, on production of probate, confirmation or letters of administration granted in respect of his estate by any court in the United Kingdom, to the person to whom the probate, confirmation or letters of administration were granted, or as directed by that person. Payments due to deceased members.

(2) If, on the death of a person who is or has been a Member of the House of Commons—

(a) the Trustees are liable to pay to him or his personal representatives a sum which, if any part thereof due by way of interest is disregarded, does not exceed £500 ; and

(b) a grant of probate, confirmation or letters of administration in respect of his estate is not produced to the Trustees within such period, not being less than one month after his death, as the Trustees think reasonable for the purpose,

then, subject to subsection (3) below, the Trustees may after the end of that period pay the whole or any part of that sum

**PART II**

to any person who, in their opinion, would have been entitled to the beneficial interest therein if the Member had died intestate in respect of that sum; and that person and not the Trustees shall thereafter be liable to account for the amount paid to him under this subsection.

(3) If the Trustees receive notice in writing of any claim against the Member's estate at any time before they have made a full payment under subsection (2) above, then, except where the sum to be paid appears to them to be *bona vacantia*, they shall not make any, or as the case may be any further, payment under that subsection to any person other than the Member's personal representatives until the claim is satisfied or withdrawn.

Alteration of rates of contribution or benefit.

**15.**—(1) If it appears from the report of the Government Actuary under Schedule 2 to this Act that there is a deficiency or surplus in the operation of the scheme established by this Part of this Act then, subject to the following provisions of this section, the rates of contribution under section 5 of this Act may be increased, or, as the case may be, reduced in accordance with those provisions or all or any of the rates of benefit may be reduced or, as the case may be, increased in accordance with those provisions.

(2) An alteration of the rate of contributions under section 5 of this Act may be made by Resolution of the House of Commons.

(3) An alteration of all or any of the rates of benefit may be made by order of the Treasury and any such order may make different provisions for different cases.

(4) The amount by which any rate is altered under this section shall not exceed one fifth of the rate in force immediately before the passing of the Resolution or making of the order altering the rate.

(5) The power of the Treasury to make orders under this section shall be exercisable by statutory instrument and any such order shall be of no effect unless approved by resolution of the House of Commons.

**PART III****MISCELLANEOUS AND GENERAL**

Pension of Prime Minister.  
1937 c. 38.

**16.**—(1) The amount of the pension payable under section 4(2) of the Ministers of the Crown Act 1937 to a person who has been Prime Minister and First Lord of the Treasury shall, in the case of a person who ceases to hold that office after the commencement of this Act, be £4,000 instead of £2,000.

(2) On the death of a person who at any time after the commencement of this Act holds or has held office as Prime Minister and First Lord of the Treasury, the provisions of sections 8 to 10 of this Act shall apply as if the deceased had been entitled at the time of his death to a pension under section 7 of this Act of an annual amount equal to two-thirds of the pension to which he was entitled or prospectively entitled under the said section 4(2), but subject to the following modifications, that is to say—

- (a) any pension under those provisions shall be paid out of the Consolidated Fund and not out of the Members' Contributory Pension Fund ; and
- (b) for any reference in those provisions to the Trustees there shall be substituted a reference to the Treasury.

17.—(1) The Treasury may make regulations directing that, subject to such modifications, adaptations and exceptions as may be specified in the regulations, all or any of the provisions of the Pensions (Increase) Acts 1920 to 1962 shall apply to a pension payable under section 4(2) of the Ministers of the Crown Act 1937 to a person who has ceased to hold office as Prime Minister and First Lord of the Treasury before the commencement of this Act. Increase of pensions of past Prime Ministers. 1937 c. 38.

(2) The power of the Treasury to make regulations under this section shall be exercisable by statutory instrument, and any statutory instrument made by virtue of this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(3) Any regulations made under this section may, whenever made, take effect as from the commencement of this Act.

(4) This section and the Pensions (Increase) Acts 1920 to 1962 may be cited together as the Pensions (Increase) Acts 1920 to 1965.

18.—(1) For the purposes of Part III of the Finance Act 1956 (retirement and other annuities), so much of the salary of the holder of any office to which this section applies who is also a Member of the House of Commons as is equal to the difference between the remuneration payable under any resolution of the House of Commons to a Member who is, and the remuneration so payable to a Member who is not, the holder of such an office shall be treated as remuneration from the office of Member and not from the office to which this section applies, and shall accordingly be treated for the purposes of Part I of Schedule 3 to that Act as pensionable emoluments from the office of Member. Annuity premiums of Ministers and other officers. 1956 c. 54.

**PART III**  
1957 c. 20.

(2) This section applies to any Ministerial office within the meaning of section 2 of the House of Commons Disqualification Act 1957, the offices of Chairman and Deputy Chairman of Ways and Means and the offices of Leader, and Chief Whip, of the Opposition in the House of Commons within the meaning of section 2 of this Act.

Provisions relating to Northern Ireland.

**19.**—(1) In this Act “enactment” includes an enactment of the Parliament of Northern Ireland.

(2) Any Act of the Parliament of Northern Ireland making provision, in relation to the House of Commons of Northern Ireland, for a scheme of contributory pensions corresponding to the scheme for which provision is made by Part II of this Act may direct that subsection (6) of section 13 of this Act shall apply to members of that House as it applies to members of the House of Commons.

Minor and consequential amendments and repeals.

**20.**—(1) The enactments described in Schedule 4 to this Act shall have effect subject to the amendments specified in column 2 of that Schedule, being minor amendments and amendments consequential on the foregoing provisions of this Act.

1869 c. 60.  
1961 c. 30.

(2) The Political Offices Pension Act 1869 and the Department of Technical Co-operation Act 1961 shall cease to have effect.

(3) The enactments described in Schedule 5 to this Act are hereby repealed to the extent specified in column 3 of that Schedule.

Interpretation, short title and commencement.

**21.**—(1) Any reference in this Act to another enactment is a reference thereto as amended, and includes a reference thereto as applied, by or under any other enactment.

(2) This Act may be cited as the Ministerial Salaries and Members' Pensions Act 1965.

(3) The provisions of this Act other than this section shall come into force as follows, that is to say—

(a) Part II (including the Schedules therein referred to) and sections 18 and 19 shall be deemed to have come into force on 16th October 1964 ;

(b) the remaining provisions shall come into force on 1st April 1965 ;

and any reference in any provision of this Act to the commencement of this Act shall be construed as a reference to the coming into force of that provision.



SCHEDULES

SCHEDULE 1

Section 1.

MINISTERIAL SALARIES

<i>Minister</i>	<i>Salary</i> £
Prime Minister and First Lord of the Treasury ... ..	14,000
Chancellor of the Exchequer ... ..	8,500
Secretary of State ... ..	8,500
Minister of Agriculture, Fisheries and Food ... ..	8,500
Minister of Aviation ... ..	8,500
Minister of Health ... ..	8,500
Minister of Housing and Local Government ... ..	8,500
Minister of Labour ... ..	8,500
Minister of Land and Natural Resources ... ..	8,500
Minister of Overseas Development ... ..	8,500
Minister of Pensions and National Insurance ... ..	8,500
Postmaster General ... ..	8,500
Minister of Power ... ..	8,500
Minister of Public Building and Works ... ..	8,500
Minister of Technology ... ..	8,500
President of the Board of Trade ... ..	8,500
Minister of Transport ... ..	8,500
Lord President of the Council ... ..	8,500
Lord Privy Seal ... ..	8,500
Chancellor of the Duchy of Lancaster ... ..	8,500
Paymaster General ... ..	8,500
Minister of State ... ..	8,500
Chief Secretary to the Treasury ... ..	8,500
Attorney General ... ..	13,000
Solicitor General ... ..	9,000
Lord Advocate ... ..	8,000
Solicitor General for Scotland ... ..	5,625
Parliamentary Secretary to the Treasury ... ..	5,625
Financial Secretary to the Treasury ... ..	5,625
Captain of the Honourable Corps of Gentlemen-at-Arms	4,500
Parliamentary Under-Secretary of State ... ..	3,750

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SCH. 1	<i>Minister</i>	<i>Salary £</i>
<b>Parliamentary Secretaries—</b>		
	Ministry of Agriculture, Fisheries and Food ... ..	3,750
	Ministry of Aviation ... ..	3,750
	Ministry of Health ... ..	3,750
	Ministry of Housing and Local Government ... ..	3,750
	Ministry of Labour ... ..	3,750
	Ministry of Land and Natural Resources ... ..	3,750
	Ministry of Overseas Development ... ..	3,750
	Ministry of Pensions and National Insurance ... ..	3,750
	Ministry of Power ... ..	3,750
	Ministry of Public Building and Works ... ..	3,750
	Ministry of Technology ... ..	3,750
	Board of Trade ... ..	3,750
	Ministry of Transport ... ..	3,750
	Assistant Postmaster General ... ..	3,750
	Captain of the Queen's Bodyguard of the Yeomen of the Guard ... ..	3,300
	Treasurer of Her Majesty's Household ... ..	3,300
	Comptroller of Her Majesty's Household ... ..	3,000
	Vice-Chamberlain of Her Majesty's Household ... ..	3,000
	Junior Lord of the Treasury ... ..	3,000
	Assistant Whip, House of Commons ... ..	3,000
	Lord in Waiting ... ..	3,000

Section 4.

## SCHEDULE 2

## PROVISIONS RELATING TO THE TRUSTEES AND THE FUND

*General Provisions*

1906 c. 55.

1. The Trustees shall be not more than seven in number, of whom one (being the Public Trustee or a corporation entitled by rules made under subsection (3) of section 4 of the Public Trustee Act 1906 to act as Custodian Trustee) shall be Custodian Trustee of the Fund, and the remainder shall be Managing Trustees.

2. No person shall be appointed to be a Managing Trustee unless he is a Member of the House of Commons and, on ceasing to be a Member of the House of Commons, a Managing Trustee shall vacate his office.

3. The Managing Trustees may act by a majority of those present at any meeting of the Managing Trustees at which a quorum is present.

4. The procedure of the Trustees shall subject to the provisions of this Act be such as the Trustees may determine, and the quorum for any meeting of the Managing Trustees shall be three.

5. A direction of the Managing Trustees shall continue in force until revoked by a subsequent direction of the Managing Trustees, notwithstanding any changes in the persons who are Managing Trustees and notwithstanding that, by reason of a Dissolution of Parliament or any other reason, there are for a time no Managing Trustees.

SCH. 2

*Distribution of Functions Between Custodian Trustee and Managing Trustees*

6. All sums payable to or out of the income or capital of the Fund shall be paid to or by the Custodian Trustee, and the assets of the Fund shall be vested in him as if he were sole Trustee.

7. The management of the Fund and the exercise of any power or discretion exercisable in relation thereto shall be vested in the Managing Trustees.

8. As between the Custodian Trustee and the Managing Trustees, the Custodian Trustee shall have the custody of all securities and documents of title relating to the property of the Fund but the Managing Trustees shall have free access thereto and be entitled to take copies thereof or extracts therefrom.

9. The Custodian Trustee shall concur in and perform all acts necessary to enable the Trustees to exercise their powers of management or any other power or discretion vested in them, unless the matter in which he is requested to concur is a breach of trust or involves a personal liability upon him in respect of calls or otherwise, but unless he so concurs the Custodian Trustee shall not be liable for any act or default on the part of the Managing Trustees or any of them.

10. The Custodian Trustee, if he acts in good faith, shall not be liable for accepting as correct and acting upon the faith of any statement of the Managing Trustees as to any matter of fact, nor for acting upon any legal advice obtained by the Managing Trustees independently of the Custodian Trustee, nor for acting in accordance with any directions given to him in writing and purporting to be signed by or on behalf of the Managing Trustees.

*Administrative Provisions*

11. The Trustees may employ such officers and servants, if any, as they think necessary in connection with the management of the Fund ; and the expenses of managing it, including the fees of the Custodian Trustee, any fee payable to the Comptroller and Auditor General and the remuneration and pensions, or contributions towards the pensions, payable to or in respect of officers and servants employed by the Trustees, shall be defrayed out of the Fund.

12. The Custodian Trustee may charge such fees as he is authorised to charge under the Public Trustee Act 1906.

1906 c. 55.

13. The Trustees shall keep proper accounts, including separate accounts of that proportion of the pensions paid and other payments made out of the Fund which is attributable to service in

E\* 4

**SCH. 2** respect of which no contributions were payable under section 5 or section 6(1)(a) of this Act and of the corresponding proportion of the initial deficiency contributions as certified by the Government Actuary, and shall prepare in respect of each financial year of the Fund statements of account in such form and in such manner as the Comptroller and Auditor General may direct.

14. The Comptroller and Auditor General shall examine and certify every statement of account prepared under paragraph 13 above and shall lay a copy of every such statement, together with his report thereon, before the House of Commons.

15. The Government Actuary shall make a report to the Trustees and the Treasury on the general financial position of the Fund as at the end of the fifth financial year after the commencement of this Act and at the end of each succeeding fifth financial year or such earlier financial year as may be prescribed by order of the Treasury, and the report shall include a valuation of the assets and liabilities of the Fund and an assessment of the adequacy of the rates of contribution in relation to the benefits payable from the Fund and may include recommendations as to the future operation of the scheme established by Part II of this Act; and every such report shall be laid before the House of Commons.

16. An order of the Treasury under paragraph 15 above shall not be made except upon an application of the Trustees or after consultation with them, and any such order shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of the House of Commons.

**Section 10.**

**SCHEDULE 3**

**PERSONS QUALIFYING FOR CHILDREN'S PENSIONS**

1. In this Schedule "the deceased" means the person on whose death a children's pension is or may be payable under section 10 of this Act, and "child" has the same meaning as in that section.

2. For the purposes of the said section 10 a child shall be treated as within his period of full-time education while either—

- (a) he is receiving full-time instruction at any university, college, school or other educational establishment; or
- (b) he is undergoing full-time or substantially full-time training for any trade, profession or vocation;

and any question arising under this paragraph shall be determined by the Trustees.

3. A child shall not be treated as a relevant child for the purposes of the said section 10—

- (a) as being an illegitimate or adopted child of the deceased, if he was born or adopted, as the case may be, after the termination of the marriage or last marriage of the deceased;
- (b) as being the child of a wife of the deceased, if he was born or became her child after the termination of her marriage with the deceased;

unless, in the case of an adopted child falling within sub-paragraph (a) or (b) above, the Trustees, being satisfied that before the material event therein mentioned the deceased (or as the case may be the deceased and his wife) had already formed the intention of adopting the child and that the child was then wholly or mainly dependent on the deceased, direct that the child shall be treated as a relevant child.

4. A child shall not be treated as a relevant child for the purposes of the said section 10 as being—

(a) the illegitimate child of the deceased ; or

(b) a child of a wife of the deceased,

unless the child was wholly or mainly dependent on the deceased at the time of his death.

5. A female child shall not be treated as a relevant child for the purposes of the said section 10, if, at the date of the death of the deceased, she is married to or co-habiting with another person ; and a female child who thereafter marries or co-habits with another person shall thereupon cease to be a relevant child unless and until the Trustees, being satisfied that the marriage or co-habitation has been terminated or that for exceptional reasons it is proper to do so, direct that she be so treated.

6. Where the deceased was a woman, no child of any marriage of hers shall be a relevant child for the purposes of the said section 10 if the father of the child was living at the death of the deceased unless the Trustees for exceptional reasons direct that the child be so treated.

#### SCHEDULE 4

Section 20.

##### MINOR AND CONSEQUENTIAL AMENDMENTS

<i>Enactment</i>	<i>Amendment</i>
The House of Commons (Speaker) Act 1832 (2 & 3 Will. 4. c. 105).	In section 1 for the words " six thousand pounds " there shall be substituted the words "eight thousand five hundred pounds".
The Ministers of the Crown Act 1937 (1 Edw. 8 and 1 Geo. 6. c. 38).	In section 3, in subsection (2) for the words " this section " in the first place where those words occur there shall be substituted the words " subsection (2)(b) of section 1 of the Ministerial Salaries and Members' Pensions Act 1965 " and in the second place where those words occur there shall be substituted the words " the said subsection (2)(b) ".

CH. 11 *Ministerial Salaries and Members' Pensions  
Act 1965*

## SCH. 4

*Enactment**Amendment*

- |   |   |
|---|---|
| <p>The Minister of Works Act 1942<br/>(5 &amp; 6 Geo. 6. c. 23).</p>                    | <p>In section 3(1) for the words " to the Minister and to the secretaries, officers and servants " there shall be substituted the words " to the secretaries (other than any Parliamentary Secretary) and to the officers and servants ".</p>   |
| <p>The Minister of Town and Country Planning Act 1943<br/>(6 &amp; 7 Geo. 6. c. 5).</p> | <p>In section 3(2) for the words " secretaries, officers and servants ", in the second place where they occur, there shall be substituted the words " secretaries (other than any Parliamentary Secretary) and to the officers and servants ".</p>  |
| <p>The Ministry of Fuel and Power Act 1945 (8 &amp; 9 Geo. 6. c. 19).</p>               | <p>In section 3(3) for the words " salary of the Minister and his expenses " there shall be substituted the words " expenses of the Minister ".</p>   |
| <p>The Income Tax Act 1952 (15 &amp; 16 Geo. 6 and 1 Eliz. 2. c. 10).</p>               | <p>In section 385(2), for the words " the said fund " there shall be substituted, in the first place where those words occur, the words " the House of Commons Members' Fund and of the House of Commons Contributory Pensions Fund ", and, in the second place where those words occur, the words " those Funds ".</p> |

SCHEDULE 5

Section 20.

ENACTMENTS REPEALED

Chapter	Short Title	Extent of Repeal
4 & 5 Will. 4. c. 24.	The Superannuation Act 1834.	Section 6.
4 & 5 Will. 4. c. 70.	The House of Commons Officers Act 1834.	Section 1.
32 & 33 Vict. c. 60.	The Political Offices Pension Act 1869.	The whole Act.
1 Edw. 8 & 1 Geo. 6. c. 38.	The Ministers of the Crown Act 1937.	Section 1. Section 3(1) and (3). Section 4(1) and in the proviso to section 4(2), the words "any pension under the Political Offices Pension Act 1869, or". Section 5 from "and if" to the end of the section. In section 10(1) the definition of "Parliamentary Under-Secretary". Schedules 1 and 2.
2 & 3 Geo. 6. c. 38.	The Ministry of Supply Act 1939.	Section 1(3).
5 & 6 Geo. 6. c. 23.	The Minister of Works Act 1942.	Section 3(2).
6 & 7 Geo. 6. c. 5.	The Minister of Town and Country Planning Act 1943.	Section 3(1).
7 & 8 Geo. 6. c. 46.	The Ministry of National Insurance Act 1944.	Section 3(1) and (2) and in section 3(3), the word "other", in the first place where it occurs.
8 & 9 Geo. 6. c. 19.	The Ministry of Fuel and Power Act 1945.	In section 3(2) the words from "(a) to the Minister" to "Minister and" and the words from "and for the purposes" to the end of the subsection.
9 & 10 Geo. 6. c. 31.	The Ministers of the Crown (Transfer of Functions) Act 1946.	Section 7.
9 & 10 Geo. 6. c. 55.	The Ministerial Salaries Act 1946.	Section 1, and in section 2 the words from "and shall be of an amount" to the end of the section.

**CH. 11**    *Ministerial Salaries and Members' Pensions  
Act 1965*

**SCH. 5**

Chapter	Short Title	Extent of Repeal
5 & 6 Eliz. 2. c. 47.	The Ministerial Salaries Act 1957.	Sections 1 and 4(1). Schedule 1.
9 & 10 Eliz. 2. c. 6.	The Ministers of the Crown (Parliamentary Secretaries) Act 1960.	Section 3. In Schedule 1, in the amendment of the Ministry of National Insurance Act 1944, the words from "in subsection (1)" to "Parliamentary Secretary" and ", and the amendments of section 3 of the Ministry of Fuel and Power Act 1945 and the Ministerial Salaries Act 1946.
9 & 10 Eliz. 2. c. 30.	The Department of Technical Co-operation Act 1961.	The whole Act.
1964 c. 98.	The Ministers of the Crown Act 1964.	In Schedule 2, Part II (in Schedule 2 to the House of Commons Disqualification Act 1957 as amended) the entry "Secretary for Technical Co-operation".





# Industrial and Provident Societies Act 1965

## 1965 CHAPTER 12

An Act to consolidate certain enactments relating to industrial and provident societies, being those enactments as they apply in Great Britain and the Channel Islands with corrections and improvements made under the Consolidation of Enactments (Procedure) Act 1949. [2nd June 1965]

**B** E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### *Registered societies*

1.—(1) Subject to sections 2(1) and 7(1) of this Act, a society **Societies** for carrying on any industry, business or trade (including deal- **which may be** ings of any description with land), whether wholesale or retail, **registered.** may be registered under this Act if—

- (a) it is shown to the satisfaction of the appropriate registrar that one of the conditions specified in subsection (2) of this section is fulfilled ; and
- (b) the society's rules contain provision in respect of the matters mentioned in Schedule 1 to this Act ; and
- (c) the place which under those rules is to be the society's registered office is situated in Great Britain or the Channel Islands.

(2) The conditions referred to in subsection (1)(a) of this section are—

- (a) that the society is a bona fide co-operative society ; or
- (b) that, in view of the fact that the business of the society is being, or is intended to be, conducted for the benefit of the community, there are special reasons why the

society should be registered under this Act rather than as a company under the Companies Act 1948.

1948 c. 38.

(3) In this section, the expression "co-operative society" does not include a society which carries on, or intends to carry on, business with the object of making profits mainly for the payment of interest, dividends or bonuses on money invested or deposited with, or lent to, the society or any other person.

Registration of society.

2.—(1) Subject to subsection (2) of this section—

- (a) no society shall be registered under this Act if the number of the members thereof is less than seven; and
- (b) an application for the registration of a society under this Act shall be signed by seven members and the secretary of the society and shall be sent with two printed copies of the society's rules to the appropriate registrar.

(2) A society whose members consist solely of two or more registered societies may be registered under this Act if the application for registration is signed by two members of the committee and the secretary of each (or, if more than three, of each of any three) of the constituent societies and is accompanied by two printed copies of the registered rules of each of the constituent societies as well as of the rules of the society sought to be registered.

(3) On being satisfied that a society has complied with the provisions of this Act as to registration thereunder, the appropriate registrar shall issue to the society an acknowledgment of registration in the prescribed form which shall be conclusive evidence that the society is duly registered under this Act unless it is proved that the registration of the society has been cancelled or is for the time being suspended.

Registration to effect incorporation of society with limited liability.

3. A registered society shall by virtue of its registration be a body corporate by its registered name, by which it may sue and be sued, with perpetual succession and a common seal and with limited liability; and that registration shall vest in the society all property for the time being vested in any person in trust for the society, and all legal proceedings pending by or against the trustees of the society may be brought or continued by or against the society in its registered name.

Existing societies deemed to be registered.  
1938 c. 39.

4. Any society which at the date immediately before the commencement of this Act was registered or deemed to be registered under the Industrial and Provident Societies Act 1893 (hereafter in this Act referred to as "the Act of 1893"), being a society whose registered office was at that date in Great Britain or the Channel Islands, shall be deemed to be registered under this Act; and—

- (a) any acknowledgment of registry of that society issued by virtue of section 5(4), 6 or 7(2) of the Act of 1893 shall be deemed to be an acknowledgment of the registration under this Act of that society and, by virtue of section 9 of this Act, of the rules of the society in force at the date of the acknowledgment;
- (b) any acknowledgment of registry of an amendment of the society's rules issued by virtue of section 7(2) or 10(3) of the Act of 1893 shall be deemed to be an acknowledgment of the registration of that amendment under this Act;
- (c) any change of the society's name duly made before the date of commencement of this Act in accordance with section 52 of the Act of 1893 as in force at the time of the change, and any change in the situation of the society's registered office of which notice was duly given before that date under section 11 of that Act, shall be deemed for the purposes of this Act to be a duly registered amendment of the society's rules;
- (d) any rules of that society which, having been made before 1st January 1894, continued in force immediately before the commencement of this Act by virtue of section 3 of the Act of 1893 shall be deemed to be registered under this Act.

*Name and maximum shareholding*

5.—(1) No society shall be registered under this Act under a Name of name which in the opinion of the appropriate registrar is society. undesirable.

(2) Subject to subsection (5) of this section, the word "limited" shall be the last word in the name of every society registered under this Act.

(3) A registered society may change its name in the following manner and in that manner only, that is to say—

- (a) by a resolution for the purpose passed at a general meeting of the society after the giving of such notice as is required by the rules of the society of such a resolution or, if the rules do not make special provision as to notice of such a resolution, after the giving of such notice as is required by the rules of a resolution to amend the rules; and
- (b) with the approval in writing—
  - (i) in the case of a society registered, and doing business exclusively, in Scotland, of the assistant registrar for Scotland; or
  - (ii) in any other case, of the chief registrar.

(4) No change in the name of a registered society shall affect any right or obligation of the society, or of any member thereof, and any pending legal proceedings may be continued by or against the society notwithstanding its new name.

(5) If the appropriate registrar is satisfied that the objects of a society applying for registration under this Act or of a registered society are wholly charitable or benevolent, he may register the society by a name which does not contain the word "limited" or, as the case may be, permit the society to change its name to one which does not contain that word; but if it subsequently appears to that registrar that the society, whether in consequence of a change in its rules or otherwise, is not being conducted wholly for charitable or benevolent objects, he may direct that the word "limited" be added as the last word in the name of the society and shall notify the society accordingly.

(6) Every registered society shall cause its registered name to be painted or affixed, and to be kept painted or affixed, in a conspicuous position and in letters easily legible, on the outside of its registered office and every other office or place in which the business of the society is carried on, and shall have that name engraven in legible characters on its seal and mentioned in legible characters—

- (a) in all notices, advertisements and other official publications of the society;
- (b) in all business letters of the society;
- (c) in all bills of exchange, promissory notes, endorsements, cheques, and orders for money or goods, purporting to be signed by or on behalf of the society;
- (d) in all bills, invoices, receipts, and letters of credit of the society.

(7) Any officer of a registered society, or any other person acting on such a society's behalf, who—

- (a) uses any seal purporting to be a seal of the society which does not have the society's registered name engraven on it in legible characters; or
- (b) issues or authorises the issue of any document such as is mentioned in subsection (6)(a) or (d) of this section in which that name is not mentioned in legible characters; or
- (c) signs or authorises to be signed on behalf of the society any document such as is mentioned in subsection (6)(c) of this section in which that name is not so mentioned,

shall be liable on summary conviction to a fine not exceeding fifty pounds and, in the case of a conviction by virtue of

paragraph (c) of this subsection, shall further be personally liable to the holder of any such document as is referred to in that paragraph for the amount specified in the document unless that amount is duly paid by the society.

6.—(1) Where a society is, or is to be, registered under this Act, no member thereof other than— Maximum shareholding in society.

- (a) a registered society ; or
- (b) an authority who acquired the holding by virtue of section 119(3) of the Housing Act 1957, section 79(2) of the Housing (Scotland) Act 1950, or any enactment re-enacted with or without modifications by either of those sections ; or 1957 c. 56.  
1950 c. 34
- (c) a member who acquired the holding by virtue of paragraph 2 of Part I of the Schedule to the Agricultural Credits Act 1923 at a time when section 2 of that Act applied to the society, 1923 c. 34.

shall have or claim any interest in the shares of the society exceeding one thousand pounds.

(2) Where in the case of a society to which section 4 of this Act applies—

- (a) immediately before 27th April 1952 the rules of the society provided for the maximum amount of the interest in the shares of the society permitted to be held by a member (other than a registered society) to be two hundred pounds ; and
- (b) no amendment of the rules of the society has been registered since that date ; and
- (c) on or after that date and before 22nd July 1961 the society's committee has by a resolution recorded in writing resolved that the said maximum amount shall be a specified amount greater than two hundred pounds but not greater than five hundred pounds,

then, subject to subsection (4) of this section, the registered rules of the society shall have effect subject to that resolution.

(3) Where in the case of a society to which section 4 of this Act applies—

- (a) immediately before 22nd July 1961 the rules of the society provided for the maximum amount aforesaid to be five hundred pounds ; and

- (b) no amendment of the society's rules has been registered since that date ; and
- (c) on or after that date and before 22nd January 1963 the society's committee has by a resolution recorded in writing resolved that the said maximum amount shall be a specified amount greater than five hundred pounds but not greater than one thousand pounds,

then, subject to subsection (4) of this section, the registered rules of the society shall have effect subject to that resolution.

(4) Where subsection (2) or (3) of this section applies to any society, the society's committee shall not have power to vary or revoke the resolution referred to in that subsection ; but upon the registration after the commencement of this Act under section 10 thereof of any amendment of the society's rules the registered rules of the society shall have effect as if the resolution had not been passed, so, however, that this subsection shall not affect any interest in the shares of the society held by a member immediately before the date of that registration.

#### *Operations of registered society*

Carrying on  
of banking by  
societies.

7.—(1) A society which has any withdrawable share capital—

- (a) shall not be registered with the object of carrying on,  
and
- (b) if a registered society shall not carry on,  
the business of banking.

(2) Every registered society which carries on the business of banking shall on the first Monday in February and August in each year make out, and until the next such Monday keep hung up in a conspicuous position in its registered office and in every other office or place of business belonging to the society where the business of banking is carried on, a statement in the form set out in Schedule 2 to this Act or as near thereto as the circumstances admit.

(3) The taking of deposits of not more than two pounds in any one payment and not more than fifty pounds for any one depositor, payable on not less than two clear days' notice, shall not be treated for the purposes of subsections (1) and (2) of this section as carrying on the business of banking ; but no society which takes such deposits shall make any payment of withdrawable capital while any payment due on account of any such deposit is unsatisfied.

(4) Where, in the case of a society to which section 4 of this Act applies, being a society registered under the Act of 1893 before 27th April 1952—

- (a) no amendment of the society's registered rules has been registered since that date ; and

- (b) those rules permit the taking of deposits up to, but not in excess of, ten shillings in any one payment and twenty pounds for any one depositor ; and
- (c) the society's committee has since that date by a resolution recorded in writing, whether passed before or after the commencement of this Act, resolved that there shall be substituted for the said limits of ten shillings and twenty pounds specified higher limits not exceeding two pounds and fifty pounds respectively,

then, subject to subsection (5) of this section, the society's registered rules shall have effect subject to that resolution.

(5) Where subsection (4) of this section applies to any society, the society's committee shall not have power to vary or revoke any resolution such as is mentioned in paragraph (c) of that subsection ; but upon the registration after the commencement of this Act under section 10 thereof of any amendment of the rules of the society—

- (a) the registered rules of the society shall have effect as if any such resolution had not been passed ; and
- (b) if not already exercised, the power of the society's committee to pass such a resolution shall determine,

so, however, that paragraph (a) of this subsection shall not affect any sums standing deposited with the society immediately before the date of registration of the amendment.

(6) Any registered society which—

- (a) carries on the business of banking in contravention of subsection (1) of this section ; or
- (b) fails to comply with subsection (2) of this section ; or
- (c) makes any payment of withdrawable capital in contravention of subsection (3) of this section,

shall be liable on summary conviction to a fine not exceeding five pounds.

8.—(1) Subsection (2) of this section shall have effect where a registered society whose registered office is situated in one of the registration areas for the purposes of this Act, that is to say—

- (a) England, Wales and the Channel Islands ; or
- (b) Scotland,

Society registered in one area carrying on business in another.

carries on business in the other of those areas.

(2) The society shall not be entitled in that other area to any of the privileges of this Act as a registered society until a copy of the registered rules of the society has been sent by the society to, and those rules have been recorded by, the appropriate registrar for that other area ; and any registered

amendment of the rules so recorded shall not have effect in that other area until a copy of that amendment has been so sent and the amendment so recorded.

*Provisions as to rules*

Acknowledgment of registration of rules.

**9.** Without prejudice to section 53(3) of this Act, an acknowledgment of the registration of a society issued under section 2(3) of this Act shall also constitute an acknowledgment, and be conclusive evidence, of the registration under this Act of the rules of that society in force at the date of the society's registration.

Amendment of registered rules.

**10.—(1)** Subject to subsection (2) of this section, any amendment of a society's rules as for the time being registered under this Act shall not be valid until the amendment has been so registered, for which purpose there shall be sent to the appropriate registrar two copies of the amendment signed—

- (a) in the case of a society for the time being consisting solely of registered societies, by the secretary of the society and by two members of the committee and the secretary of each (or, if more than three, of each of any three) of the constituent societies ;
- (b) in any other case, by three members and the secretary of the society.

(2) The foregoing subsection shall not apply to a change in the situation of a society's registered office or in the name of a society ; but—

- (a) notice of any change in the situation of a society's registered office shall be sent to the appropriate registrar ; and
- (b) where such a notice is duly sent, or where a change in the name of a registered society is made in accordance with section 5(3) of this Act, the change in the situation of the society's registered office or, as the case may be, the change in the society's name shall be registered by the appropriate registrar as an amendment of the society's rules.

(3) The appropriate registrar, on being satisfied that any amendment of a society's rules is not contrary to the provisions of this Act, shall issue to the society in respect of that amendment an acknowledgment of registration in the prescribed form which shall be conclusive evidence that it is duly registered.



11.—(1) The rules of a society registered or to be registered under this Act may make provision for the setting up and administration by the society of a fund for the purchase on behalf of members contributing to the fund of defence bonds or national saving certificates or such other securities of Her Majesty's Government in the United Kingdom as may for the time being be prescribed under section 8(1) of the Societies (Miscellaneous Provisions) Act 1940 by the chief registrar or some other person appointed by him for the purpose; and any such rules may make provision for enabling persons to become members of the society for the purpose only of contributing to that fund and without being entitled to any rights as members other than rights as contributors to that fund.

Rules as to fund for purchase of government securities.

1940 c. 19.

(2) Any rule which, immediately before the commencement of this Act, was included among the registered rules of a registered society by virtue of section 8(3) of the said Act of 1940 shall have effect as if it had been duly passed by the society.

12. Where a society registered or to be registered under this Act consists mainly of members who are producers of agricultural or horticultural produce or persons engaged in forestry, or organisations of such producers or persons so engaged, and the object or principal object of the society is the making to its members of advances of money for agricultural, horticultural or forestry purposes, registration under this Act of the rules of the society or any amendment thereof shall not be refused on the ground that the rules provide, or would as amended provide, for the making of such advances without security.

Rules of agricultural, horticultural or forestry society.

13.—(1) The rules of a registered society or any schedule thereto may specify the form of any instrument necessary for carrying the purposes of the society into effect.

Supplementary provisions as to rules.

(2) The rules of a registered society may impose reasonable fines on persons who contravene or fail to comply with any of those rules.

(3) Any fine imposed by the rules of a registered society shall be recoverable on the summary conviction of the offender.

(4) Any provision of, or of any instrument made under, this or any other Act requiring or authorising the rules of a registered society to deal with particular matters shall be without prejudice to the power of such a society to make rules with respect to any other matter which are not inconsistent with any such provision or with any other provision of this or any other Act and which are not otherwise unlawful.

Rules to bind members.

**14.—**(1) Subject to subsections (2) and (3) of this section, the registered rules of a registered society shall bind the society and all members thereof and all persons claiming through them respectively to the same extent as if each member had subscribed his name and affixed his seal thereto and there were contained in those rules a covenant on the part of each member and any person claiming through him to conform thereto subject to the provisions of this Act.

(2) A member of a registered society shall not, without his consent in writing having been first obtained, be bound by any amendment of the society's rules registered after he became a member, being an amendment registered after 27th March 1928, if and so far as that amendment requires him to take or subscribe for more shares than the number held by him at the date of registration of the amendment, or to pay upon the shares so held any sum exceeding the amount unpaid upon them at that date, or in any other way increases the liability of that member to contribute to the share or loan capital of the society.

(3) In the case of a society to which section 4 of this Act applies which was a registered society under the Act of 1893 on 1st January 1894, the society or the members thereof may respectively exercise any power given by this Act and not made to depend on the provisions of the society's rules notwithstanding anything in any of those rules registered before 12th September 1893.

(4) In its application to Scotland, subsection (1) of this section shall have effect as if the words "and affixed his seal" were omitted.

Provision of copies of rules.

**15.—**(1) A copy of the registered rules of any registered society shall be delivered by the society to any person who demands it, subject to payment by that person of such sum not exceeding two shillings as the society may see fit to charge.

(2) If any person, with intent to mislead or defraud, gives to any other person—

(a) a copy of any rules other than rules for the time being registered under this Act on the pretence that they are the existing rules, or that there are no other rules, of a registered society ; or

(b) a copy of the rules of a society which is not registered under this Act on the pretence that they are the rules of a registered society,

he shall be liable on summary conviction to a fine not exceeding five pounds.

*Cancellation, suspension or refusal of registration  
of society or rules*

16.—(1) Subject to the provisions of this section and sections 18(1)(c) and 59 of this Act, and without prejudice to section 52(4) thereof, the appropriate registrar may, by writing under his hand or seal or, in Scotland, in writing, cancel the registration of any registered society—

Cancellation  
of registration  
of society.

(a) if at any time it is proved to his satisfaction—

(i) that the number of members of the society has been reduced, in the case of a society for the time being consisting solely of registered societies, to less than two or, in any other case, to less than seven ; or

(ii) that an acknowledgment of registration has been obtained by fraud or mistake ; or

(iii) that the society has ceased to exist ;

(b) if he thinks fit, at the request of the society, to be evidenced in such manner as he shall from time to time direct ;

(c) with the approval of the Treasury—

(i) on proof to his satisfaction that the society exists for an illegal purpose, or has wilfully and after notice from a registrar violated any of the provisions of this Act or any enactment repealed thereby ; or

(ii) if at any time it appears to him that neither of the conditions specified in section 1(2) of this Act is fulfilled in the case of that society ; or

(iii) in the case of a society whose registered rules contain such a provision as is authorised by section 12 of this Act, if it appears to him that the society no longer consists mainly of such members as are mentioned in that section or that the activities carried on by it do not mainly consist in making advances to its members for such purposes as are so mentioned.

(2) Subsection (1)(c)(ii) of this section shall not authorise the cancellation of the registration of any society to which section 4 of this Act applies which was registered or deemed to be registered under the Act of 1893 before 26th July 1938 if no invitation to subscribe for or to acquire or offer to acquire securities, or to lend or deposit money, has been made on or after that date by or on behalf of the society.

(3) Not less than two months previous notice in writing specifying briefly the ground of the proposed cancellation shall

be given by the appropriate registrar to a society before its registration is cancelled otherwise than—

- (a) at its own request ; or
- (b) by virtue of section 52(4) of this Act ; or
- (c) after the lodging with the appropriate registrar of such a certificate as is referred to in section 59 of this Act ;

and if before the expiration of the period of that notice the society duly lodges an appeal under section 18(1)(c) of this Act, then, without prejudice to section 17(2) of this Act, the society's registration shall not be cancelled before the date of the determination or abandonment of the appeal.

(4) Where the ground specified in any notice under subsection (3) of this section is that referred to in subsection (1)(c)(ii) thereof—

- (a) the appropriate registrar shall consider any representations with respect to the proposed cancellation made to him by the society within the period of duration of the notice and, if the society so requests, afford it an opportunity of being heard by him before its registration is cancelled ;
- (b) if it appears to the appropriate registrar at any time after the expiration of one month from the date of the giving of the notice that there have not been taken the steps which by that time could reasonably have been taken for the purpose—
  - (i) of converting the society into, or amalgamating it with, or transferring its engagements to, a company in accordance with section 52 of this Act ; or
  - (ii) of dissolving the society under section 55 of this Act,

he may give such directions as he thinks fit for securing that the affairs of the society are wound up before cancellation of the registration takes effect.

(5) Any person who contravenes or fails to comply with any directions given by the appropriate registrar under subsection (4)(b) of this section shall be liable on summary conviction to a fine not exceeding fifty pounds or to imprisonment for a term not exceeding three months or to both.

(6) Notice of every cancellation under this section of a society's registration shall, as soon as practicable after it takes place, be published in the Gazette and in some local newspaper circulating in or about the locality in which the society's registered office is situated.

(7) As from the date of the publication in the Gazette under subsection (6) of this section of notice of the cancellation of a society's registration, the society shall absolutely cease to be entitled to any of the privileges of this Act as a registered society, but without prejudice to any liability actually incurred by the society which may be enforced against it as if the cancellation had not taken place.

17.—(1) Where under section 16(1)(c) of this Act the appropriate registrar might with the approval of the Treasury cancel the registration of a registered society, that registrar may, by writing under his hand or seal—

Suspension of registration of society.

- (a) subject to subsection (3) of this section, suspend the registration of that society for any term not exceeding three months ; and
- (b) with the approval of the Treasury, but subject to section 18(1)(d) of this Act, from time to time renew any such suspension for the like period.

(2) Where before the expiration of the period of a notice under section 16(3) of this Act of the proposed cancellation of a society's registration, that society duly lodges an appeal from the proposed cancellation under section 18(1)(c) of this Act, the appropriate registrar may by writing under his hand or seal suspend the society's registration from the expiration of that period until the date of the determination or abandonment of the appeal.

(3) Not less than two months previous notice in writing specifying briefly the ground of the proposed suspension shall be given by the appropriate registrar to a society before its registration is suspended under subsection (1)(a) of this section.

(4) Notice of every suspension of a society's registration under subsection (1)(a) or (2) of this section and of any renewal of a suspension under subsection (1)(b) thereof shall, as soon as practicable after it takes place, be published in the Gazette and in some local newspaper circulating in or about the locality in which the society's registered office is situated.

(5) From the date of publication in the Gazette of a notice under subsection (4) of this section of the suspension of any society's registration under subsection (1)(a) or (2) of this section until the period of that suspension and any renewal thereof under subsection (1)(b) of this section ends (whether on the expiration of that period or on a successful appeal under section 18(1)(d) of this Act from such a renewal) the society shall not be entitled to any of the privileges of this Act as a registered society, but without prejudice to any liability actually

incurred by the society which may be enforced against it as if the suspension had not taken place.

(6) In the application of this section to Scotland, subsections (1) and (2) thereof shall have effect as if for the words "by writing under his hand or seal" there were substituted the words "in writing".

Appeal from refusal, cancellation or suspension of registration of society or rules.

**18.—**(1) A society may appeal from any decision of the appropriate registrar—

- (a) to refuse registration of the society (including a refusal by reason only of anything contained in or omitted from the society's rules) on any ground other than that he is not satisfied that either of the conditions specified in section 1(2) of this Act is fulfilled; or
- (b) to refuse registration of any amendment of the society's rules; or
- (c) to cancel the society's registration (being a cancellation of which notice is required under section 16(3), and not being a cancellation by virtue of section 16(1)(c)(ii), of this Act) if the appeal is lodged before the expiration of the period of notice of the proposed cancellation given under the said section 16(3); or
- (d) to renew under section 17(1)(b) of this Act a suspension of the society's registration so far as that renewal provides for the suspension to continue more than three months from the original date of suspension.

(2) An appeal under the foregoing subsection shall lie—

- (a) from a decision of the central office, to the High Court;
- (b) from a decision of the assistant registrar for Scotland, to the chief registrar and, if the chief registrar confirms the decision, to the Court of Session.

(3) If any decision such as is mentioned in subsection (1)(a) or (b) of this section is overruled on appeal, the appropriate registrar shall thereupon issue to the society an acknowledgment of registration of the society under section 2(3), or, as the case may be, of the amendment under section 10(3), of this Act.

#### *Membership and special provisions affecting members*

Bodies corporate as members of society.

**19.—**(1) Shares in a registered society may be held by any other body corporate (if that body's regulations so permit) by its corporate name.

(2) Where a registered society is a member of another registered society, then, for the purposes of any enactment with respect to the making or signing of any application, instrument or document by members of a registered society, any reference therein to such a member shall, in relation to the first-mentioned society as a member of the second-mentioned society, be construed as a reference to two members of the committee and the secretary of the society.

20. A person under the age of twenty-one but above the age of sixteen may be a member of a registered society unless provision to the contrary is made by the society's registered rules and may, subject to those rules and to the provisions of this Act, enjoy all the rights of a member and execute all instruments and give all receipts necessary to be executed or given under those rules, but shall not be a member of the committee, trustee, manager or treasurer of the society. Members under 21.

21. Without prejudice to any provision included by virtue of section 12 of this Act, the rules of a registered society may provide for advances of money to members— Advances to members.

- (a) on the security of real or personal property or, in Scotland, of heritable or moveable estate ; or
- (b) if the society is registered to carry on banking business, in any manner customary in the conduct of such business.

22.—(1) All moneys payable to a registered society by a member thereof shall be a debt due from that member to the society and shall be recoverable as such in the county court, or, in Scotland, before the sheriff, within whose jurisdiction the society's registered office is situate or within whose jurisdiction the member resides, at the option of the society. Remedy for debts from members.

(2) A registered society shall have a lien on the shares of any member for any debt due to the society by that member, and may set off any sum credited to the member on those shares in or towards the payment of that debt.

23.—(1) Subject to subsections (2) and (3) of this section, a member of a registered society may, by a written statement signed by him and delivered at or sent to the society's registered office during his lifetime or made in any book kept at that office, nominate a person or persons to become entitled at his death to Nomination to property in society.

the whole, or to such part or respective parts as may be specified in the nomination, of any property in the society (whether in shares, loans or deposits or otherwise) which he may have—

(a) in the case of a nomination made before 1st January 1914, at the date of the nomination ; or

(b) in any other case, at the time of his death.

(2) The nomination by a member of a society under the foregoing subsection of a person who is at the date of the nomination an officer or servant of the society shall not be valid unless that person is the husband, wife, father, mother, child, brother, sister, nephew or niece of the nominator.

(3) For the purposes of the disposal of any property which is the subject of a nomination under subsection (1) of this section—

(a) if the nomination was made before 1st January 1914 and at the date of the nomination the amount credited to the nominator in the society's books exceeded one hundred pounds, the nomination shall not be valid ;

(b) if the nomination was made after 31st December 1913 and before 5th August 1954 and at the date of the nominator's death the amount of his property in the society comprised in the nomination exceeds one hundred pounds, the nomination shall be valid to the extent of one hundred pounds but not further or otherwise ;

(c) if the nomination was made after 4th August 1954 and at the date of the nominator's death the amount of his property in the society comprised in the nomination exceeds two hundred pounds, the nomination shall be valid to the extent of two hundred pounds, but not further or otherwise.

(4) A nomination by a member of a society under subsection (1) of this section may be varied or revoked by a subsequent nomination by him thereunder or by any similar document in the nature of a revocation or variation signed by the nominator and delivered at or sent to the society's registered office during his lifetime, but shall not be revocable or variable by the will of the nominator or by any codicil thereto.

(5) Every registered society shall keep a book in which the names of all persons nominated under subsection (1) of this section and any revocation or variation of any nomination under that subsection shall be recorded.



(6) The marriage of a member of a society shall operate as a revocation of any nomination made by him before the marriage and after 31st December 1913 ; but if any property of that member has been transferred by an officer of the society in pursuance of that nomination in ignorance of a marriage contracted by the nominator subsequent to the date of the nomination, the receipt of the nominee shall be a valid discharge to the society and the society shall be under no liability to any other person claiming the property.

**24.—(1)** Subject to subsections (2) and (4) of this section, where any member of a registered society has made a nomination under section 23 of this Act, the committee of the society, on receiving satisfactory proof of the death of that member, and if and to the extent that the nomination is valid under subsections (2) and (3) of that section, shall in the case of each person entitled under the nomination either transfer to him, or pay him the full value of, any property to which he is so entitled. Proceedings on death of nominator.

(2) Where any of the property comprised in such a nomination as aforesaid consists of shares in the society, the foregoing subsection shall have effect notwithstanding that the rules of the society declare the shares therein not to be transferable ; but if the transfer of any shares comprised in the nomination in the manner directed by the nominator would raise the share capital of any nominee beyond the maximum for the time being permitted in the case of that society, the committee of the society shall not transfer to that nominee more of those shares than will raise his share capital to that maximum and shall pay him the value of any of those shares not transferred.

(3) Where any sum falls to be paid under the foregoing provisions of this section to a nominee who is under sixteen years of age, the society may pay that sum to either parent, or to a guardian, of the nominee or to any other person of full age who will undertake to hold it on trust for the nominee or to apply it for his benefit and whom the society may think a fit and proper person for the purpose, and the receipt of that parent, guardian or other person shall be a sufficient discharge to the society for all moneys so paid.

(4) Where in the case of any nominator the principal value of the property or money to be transferred or paid under this section exceeds eighty pounds and the total property of the nominator in the society at his death exceeds two hundred pounds, the committee of the society shall, before making any transfer or payment to any person other than the personal representatives of the nominator, require production of a certificate from the Commissioners of Inland Revenue of the payment

of the estate duty payable in respect of the property or money so transferred or paid or a certificate that no estate duty is payable thereon.

Provision for  
intestacy.

**25.**—(1) If any member of a registered society dies intestate and at his death his property in the society in respect of shares, loans or deposits does not exceed in the whole one hundred pounds and is not the subject of any nomination under section 23 of this Act, then, subject to subsection (2) of this section, the committee of the society may, without letters of administration or, in Scotland, without confirmation having been obtained, distribute that property among such persons as appear to the committee on such evidence as they deem satisfactory to be entitled by law to receive it.

(2) If the member aforesaid was illegitimate and leaves no widow, widower or issue, and his mother does not survive him, the committee shall deal with his property in the society as the Treasury shall direct.

Payments in  
respect of  
mentally  
incapable  
persons.

**26.**—(1) Subject to subsection (2) of this section, where in the case of a member of a registered society or a person claiming through such a member the society's committee are satisfied after considering medical evidence that the member or person is incapable through disorder or disability of mind of managing his own affairs and are also satisfied that no person has been duly appointed to administer his property on his behalf, and it is proved to the satisfaction of the committee that it is just and expedient so to do, the society may pay the amount of any shares, loans, and deposits belonging to that member or person to any person whom they judge proper to receive it on his behalf, whose receipt shall be a good discharge to the society for any sum so paid.

(2) The foregoing subsection shall not apply when the member or person in question is—

1959 c. 72.

(a) a patient within the meaning of Part VIII of the Mental Health Act 1959; or

(b) a person as to whom powers are exercisable and have been exercised under section 104 of that Act.

Validity of  
payment to  
persons  
apparently  
entitled.

**27.** All payments or transfers made by the committee of a registered society under section 25 or 26(1) of this Act or any corresponding provision of any Act repealed by this Act to any person appearing to the committee at the time of the payment or transfer to be entitled thereunder shall be valid

and effectual against any demand made upon the committee or society by any other person.

*Contracts, property, etc., of society*

**28.** A promissory note or bill of exchange shall be deemed to have been made, accepted or endorsed on behalf of any registered society if made, accepted or endorsed in the name of the society, or by or on behalf or account of the society, by any person acting under the authority of the society. Promissory notes and bills of exchange.

**29.—(1)** Any contract which, if made between private persons, would be by law required to be in writing and, if made according to English law, to be under seal may be made, varied or discharged on behalf of a registered society in writing under the common seal of the society; and any contract which may be or have been made, varied or discharged in accordance with this subsection shall, so far as concerns its form, be effectual in law and binding on all parties thereto, their heirs, executors or administrators, as the case may be. Contracts.

(2) A signature purporting to be made by a person holding any office in a registered society attached to a writing whereby any contract purports to be made, varied or discharged by or on behalf of the society shall, until the contrary is proved, be taken to be the signature of a person holding that office at the time when the signature was made.

(3) Subsection (1) of this section shall not apply to Scotland; and nothing in that subsection shall prejudice the operation in England and Wales of the Corporate Bodies' Contracts Act 1960 c. 46. 1960.

**30.—(1)** A registered society may, unless its registered rules direct otherwise, hold, purchase or take on lease in its own name any land and may sell, exchange, mortgage or lease any such land and erect, alter or pull down buildings on it; and— Holding of land.

(a) no purchaser, assignee, mortgagee or tenant shall be bound to inquire as to the authority for any such dealing with the land by the society; and

(b) the receipt of the society shall be a discharge for all moneys arising from or in connection with any such dealing.

(2) In the application of the foregoing subsection to Scotland—

(a) for the word “exchange” there shall be substituted the word “excamb”;

- (b) for the word "mortgage" there shall be substituted the words "grant a heritable security over";
- (c) for the word "mortgagee" there shall be substituted the words "creditor in a heritable security".

**Investments.**

**31.** A registered society may invest any part of its funds in or upon any security authorised by its registered rules, and also, unless those rules direct otherwise—

- (a) in or upon any mortgage, bond, debenture, debenture stock, corporation stock, annuity, rentcharge, rent or other security (not being securities payable to bearer) authorised by or under any Act of any local authority within the meaning of the Local Loans Act 1875;
- (b) in the shares or on the security of any other registered society, of any society registered under the Building Societies Acts, or of any company registered under the Companies Acts or incorporated by Act of Parliament or by charter, being a society or company with limited liability;
- (c) in or upon any other security, being a security in which trustees are for the time being authorised by law to invest, for which purpose sections 1 to 6 of the Trustee Investments Act 1961 shall apply as if the society were a trustee and its funds were trust property.

1875 c. 83.

1961 c. 62.

**Proxy voting by societies.**

**32.—(1)** A registered society which has invested any part of its funds in the shares or on the security of any other body corporate may appoint as proxy any one of its members notwithstanding that he is not personally a shareholder of that other body corporate.

(2) Any member of the society so appointed shall during the continuance of his appointment be taken by virtue thereof as holding the number of shares held by the society for all purposes other than the transfer of any such share or the giving of a receipt for any dividend thereon.

**Discharge of mortgages in England and Wales.**

**33.—(1)** Where, in the case of any mortgage or other assurance to a registered society of any property in England or Wales, a receipt in full for all moneys secured thereby on that property is endorsed on or annexed to the mortgage or other assurance, being a receipt—

- (a) signed by two members of the committee and countersigned by the secretary of the society or, if the society is in liquidation, signed by the liquidator or liquidators for the time being, described as such; and

- (b) in one of the forms set out in Part I of Schedule 3 to this Act, or in any other form specified in the rules of the society or any schedule thereto,

then, for the purposes of the provisions of section 115 of the Law of Property Act 1925 specified in subsection (2) of this section, that receipt shall be deemed to be a receipt which fulfils the requirements of subsection (1) of that section. 1925 c. 20.

(2) The provisions of the said section 115 referred to in the foregoing subsection are—

- (a) subsection (1) so far as it relates to the operation of such a receipt as is mentioned in that subsection;
- (b) if, but only if, the receipt under this section states the name of the person who pays the money, subsection (2);
- (c) subsections (3), (6), (8), (10) and (11);
- (d) where consistent with the terms of the form authorised by subsection (1)(b) of this section which is used for the receipt, subsection (7).

34.—(1) Where land in Scotland is held in security by a registered society by virtue of a heritable security constituted by an *ex facie* absolute conveyance, whether qualified by a back letter or not, a receipt in or as nearly as may be in form C in Part II of Schedule 3 to this Act endorsed on or annexed to the conveyance shall, on the registration thereof in the General Register of Sasines, effectually discharge that heritable security and disburden the land comprised therein, and vest that land in the person or persons entitled thereto at the date of the granting of the receipt in the like manner and to the like effect as if a conveyance containing all usual and necessary clauses had been granted by the society to that person or persons and duly registered as aforesaid. Discharge of securities in Scotland.

(2) Where land in Scotland is held in security by a registered society by virtue of a heritable security other than the one constituted by an *ex facie* absolute conveyance, a receipt in or as nearly as may be in form D in the said Part II endorsed on or annexed to the deed constituting that heritable security shall, on the registration thereof in the General Register of Sasines, effectually discharge that heritable security and disburden the land comprised therein in the like manner and to the like effect as if a discharge containing all usual and necessary clauses had been granted by the society and duly registered as aforesaid.

(3) Where property other than land is held in security by a registered society in Scotland, a receipt in or as nearly as may be in form E in the said Part II shall discharge the security, and

vest the property comprised therein in the person or persons entitled thereto at the date of the granting of the receipt without the necessity of any further deed :

Provided that where the original security was intimated to any person that security shall not be discharged nor the property vested as aforesaid until the receipt has been duly intimated to that person.

(4) The fees payable in respect of the registration of receipts mentioned in this section shall in no case exceed five shillings and such receipts shall be exempt from stamp duty.

(5) In this section—

(a) the expression “ a receipt ”, in relation to any security, means a receipt, signed by two members of the committee and countersigned by the secretary of the society or, if the society is in liquidation, signed by the liquidator or liquidators for the time being, described as such, for all moneys advanced by the society on the security of the property comprised in that security ;

(b) the expressions “ conveyance ” and “ deed ” have the meanings respectively assigned to them by the Conveyancing (Scotland) Act 1924.

1924 c. 27.

Receipt on payment of moneys secured to a society.

35. On payment of all moneys intended to be secured to a registered society on the security of any property, the debtor or his successor or representatives shall be entitled to a receipt in the appropriate form specified in Schedule 3 to this Act.

Execution of deeds in Scotland.

36. In Scotland, any deed or writ to which any registered society is a party shall be held to be duly executed on behalf of that society if it is sealed with the common seal of the society subscribed on behalf of the society by two members of the committee and the secretary thereof, whether that subscription is attested by witnesses or not.

#### *Accounts, etc.*

Audit of accounts.

37.—(1) Every registered society shall once in every year submit its accounts for audit to one or more of the persons for the time being appointed under section 38 of this Act to be approved auditors.

(2) The accounts of a society shall not be submitted for audit to an approved auditor who holds any office in connection with the society other than as auditor of its accounts.

(3) A society's auditor or auditors shall have access to all the books, deeds, documents and accounts of the society, and shall

examine the balance sheet and revenue account of the society, and verify them with the books, deeds, documents, accounts and vouchers relating to them, and shall either—

- (a) sign them as found to be correct, duly vouched, and in accordance with law ; or
- (b) specially report to the society in what respects they are found to be incorrect, unvouched, or not in accordance with law.

(4) A registered society shall not publish any balance sheet which has not been previously audited in accordance with this section, and any copy of a balance sheet published by the society shall incorporate any report made thereon by the auditor or auditors.

38.—(1) The Treasury shall appoint persons to be approved Appointment auditors for the purposes of this Act and may determine the rates of approved of remuneration to be paid by registered societies for the services auditors. of such auditors.

(2) Subject to subsection (3) of this section no person shall be qualified to be appointed an approved auditor under the foregoing subsection unless he is a member of one or more of the following bodies, namely—

- (a) the Institute of Chartered Accountants in England and Wales ;
- (b) the Institute of Chartered Accountants of Scotland ;
- (c) the Association of Certified and Corporate Accountants ;
- (d) the Institute of Chartered Accountants in Ireland ;
- (e) any other body of accountants established in the United Kingdom and for the time being recognised for the purposes of section 161(1)(a) of the Companies Act 1948 c. 38. 1948 by the Board of Trade.

(3) Nothing in subsection (2) of this section shall affect the qualification for appointment under subsection (1) of this section of a person who was an approved auditor for the purposes of the Act of 1893 on 30th June 1948.

39.—(1) Every registered society shall, not later than 31st Annual March in each year, send to the appropriate registrar a return of returns. the income, expenditure, funds and effects of the society as audited, together with—

- (a) a copy of the report of the auditor or auditors on the society's accounts for the period included in the return ; and

(b) a copy of each balance sheet made during that period and of any report of the auditor or auditors on that balance sheet.

(2) The said return shall—

(a) be signed by the auditor or auditors ;

(b) show separately the expenditure in respect of the several objects of the society ; and

(c) subject to subsections (3) and (4) of this section, be made up for the period beginning with the date of the society's registration under this Act or of the society's last annual return, whichever is the later, and ending—

(i) with the date of the society's last published balance sheet ; or

(ii) if the last-mentioned date is earlier than 31st August or later than 31st January last preceding the date of the return, with 31st December last preceding the date of the return.

(3) If the appropriate registrar is of opinion that special circumstances exist he may allow a society to make a return under this section up to a date other than that specified in subsection (2)(c)(i) or (ii) of this section, and in that case the return shall be sent to the registrar not later than three months after the date to which it is to be made up.

(4) The last return under this section by a registered society which is being terminated by an instrument of dissolution under section 55(b) of this Act shall be made up to the date of the instrument of dissolution.

(5) Every registered society shall supply free of charge to every member or person interested in the funds of the society who applies for it a copy of the latest return of the society under this section.

Display of latest balance sheet.

**40.** Every registered society shall keep a copy of the latest balance sheet of the society, together with the report thereon of the auditor or auditors, hung up at all times in a conspicuous position at the registered office of the society.

*Officers, receivers, etc.*

Security by officers.

**41.—**(1) Every officer of a registered society having receipt or charge of money shall, if the rules of the society so require, before entering upon the execution of his office give security in such sum as the society's committee may direct conditioned for his rendering a just and true account of all moneys received and paid by him on account of the society at such times as its rules



appoint or as the society or its committee require him so to do and for the payment by him of all sums due from him to the society.

(2) An officer of a registered society shall give security in accordance with the foregoing subsection either—

- (a) by becoming bound, either with or without a surety as the society's committee may require, in a bond in one of the forms set out in Schedule 4 to this Act or such other form as the society's committee may approve; or
- (b) by giving the security of a guarantee society.

(3) In the application of this section to Scotland, for the reference in subsection (2)(a) thereof to a surety there shall be substituted a reference to a cautioner.

**42.—**(1) Every officer of a registered society having receipt or charge of money, and every servant of such a society in receipt or charge of money who is not engaged under a special agreement to account, shall— Duty of officers of society to account.

- (a) at such times as he is required so to do by the rules of the society; or
- (b) on demand; or
- (c) on notice in writing requiring him so to do given or left at his last or usual place of residence,

render an account as may be required by the society or its committee to be examined and allowed or disallowed by them, and shall, on demand or on such notice as aforesaid, pay over all moneys and deliver all property for the time being in his hands or custody to such person as the society or committee may appoint.

(2) Any duty imposed by the foregoing subsection on an officer or servant of a society shall, after his death, be taken to be imposed on his personal representatives.

(3) In case of any neglect or refusal to comply with the foregoing provisions of this section, the society—

- (a) may sue on any bond or security given under section 41 of this Act; or
- (b) may apply to the county court (which may proceed in a summary way) or to a magistrates' court and, notwithstanding anything in section 108 of the County Courts Act 1959, the order of that county court or magistrates' court shall be final and conclusive. 1959 c. 22.

(4) In its application to Scotland, this section shall have effect as if for subsection (3)(b) thereof there were substituted the following:—

“(b) may apply to the sheriff, and, notwithstanding anything in section 62 of the Summary Jurisdiction (Scotland) Act 1954, the order of the sheriff shall be final and conclusive.”

1954 c. 48.

Duties of receiver or manager of society's property.

43. Every receiver or manager of the property of a registered society who has been appointed under the powers contained in any instrument shall—

- (a) within one month from the date of his appointment notify the appropriate registrar of his appointment; and
- (b) within one month (or such longer period as that registrar may allow) after the expiration of the period of six months from that date, and of every subsequent period of six months, deliver to that registrar a return showing his receipts and his payments during that period of six months; and
- (c) within one month after he ceases to act as receiver or manager deliver to that registrar a return showing his receipts and his payments during the final period and the aggregate amount of his receipts and of his payments during all preceding periods since his appointment.

*Registers, books, etc.*

Register of members and officers.

44.—(1) Every registered society shall keep at its registered office a register and enter therein the following particulars:—

- (a) the names and addresses of the members;
- (b) a statement of the number of shares held by each member and of the amount paid or agreed to be considered as paid on the shares of each member;
- (c) a statement of other property in the society, whether in loans, deposits or otherwise, held by each member;
- (d) the date at which each person was entered in the register as a member, and the date at which any person ceased to be a member;
- (e) the names and addresses of the officers of the society, with the offices held by them respectively, and the dates on which they assumed office.

(2) The said register may be kept either by making entries in bound books or by recording the matters in question in any other manner; but, where it is not kept by making entries in a

bound book but by some other means, adequate precautions shall be taken for guarding against falsification and facilitating its discovery.

(3) Every registered society shall either—

- (a) keep at its registered office a duplicate register containing the particulars in the register kept under subsection (1) of this section other than those entered under paragraph (b) or (c) of that subsection ; or
- (b) so construct the register kept under the said subsection (1) that it is possible to open to inspection the particulars therein other than the particulars entered under the said paragraph (b) or (c) without exposing those last-mentioned particulars.

(4) The appropriate registrar or a person acting on his behalf may at all reasonable hours inspect any particulars in any register or duplicate register kept under this section.

(5) A registered society's register or duplicate register kept under this section, or any other register or list of members or shares kept by the society, shall be prima facie evidence of any of the following particulars entered therein, that is to say—

- (a) the names, addresses and occupations of the members ;
- (b) the number of shares respectively held by the members, the distinguishing numbers of those shares, if they are distinguished by numbers, and the amount paid or agreed to be considered as paid on any of those shares ;
- (c) the date at which the name of any person, company or society was entered in that register or list as a member ;
- (d) the date at which any such person, company or society ceased to be a member.

**45.**—(1) Save as provided by this Act, no member or other person shall have any right to inspect the books of a registered society. Restriction on inspection of books.

(2) In the case of a society to which section 4 of this Act applies, the foregoing subsection shall have effect notwithstanding anything relating to such inspection in any rules of the society made before 12th September 1893.

**46.**—(1) Subject to any regulations as to the time and manner of inspection which may be made from time to time by the general meetings of a registered society, any member, and any person having an interest in the funds, of the society shall be allowed to inspect at all reasonable hours—

- (a) his own account ; and

(b) all the particulars contained in the duplicate register kept under section 44(3)(a) of this Act or, if no duplicate register is so kept, all the particulars in the register kept under section 44(1) of this Act other than those entered under paragraph (b) or (c) thereof.

(2) A registered society may by its rules (not being rules made earlier than 12th September 1893) authorise, in addition to any inspection in pursuance of the foregoing subsection, the inspection of such of the society's books upon such conditions as may be specified in the rules, but no person who is not an officer of the society or specially authorised by a resolution of the society shall be authorised by the rules to inspect the loan or deposit account of any other person without that other person's written consent.

Inspection of books by order of registrar.

47.—(1) Subject to subsection (2) of this section, the appropriate registrar may, if he thinks fit, on the application of ten members of a registered society each of whom has been a member of the society for not less than twelve months immediately preceding the date of the application, appoint an accountant or actuary to inspect the books of the society and to report thereon.

(2) The members making an application under the foregoing subsection shall deposit with the appropriate registrar as security for the costs of the proposed inspection such sum as he may require; and all expenses of and incidental to the inspection shall be defrayed by the applicants, or out of the funds of the society, or by the members or officers, or former members or officers, of the society, in such proportions as that registrar may direct.

(3) A person appointed under this section shall have power to make copies of any books of the society, and to take extracts therefrom, at all reasonable hours at the society's registered office or at any other place where those books are kept.

(4) The appropriate registrar shall communicate the results of any inspection under this section to the applicants and to the society.

Production of documents and provision of information for certain purposes.

48.—(1) The appropriate registrar may at any time, by notice in writing served on a registered society or on any person who is or has been an officer of such a society, require that society or person to produce to that registrar such books, accounts and other documents relating to the business of the society, and to furnish to him such other information relating to that business, as that registrar considers necessary for the exercise of any of the powers which he has by virtue of section 16(1)(c)(ii), 16(4)

or 56 of this Act; and any such notice may contain a requirement that any information to be furnished in accordance with the notice shall be verified by a statutory declaration.

(2) Any society or other person failing to comply with the requirements of a notice under the foregoing subsection shall be liable on summary conviction to a fine not exceeding fifty pounds or to imprisonment for a term not exceeding three months or to both.

(3) The appropriate registrar may, if he considers it just, direct that all or any of the expenses incurred by him in exercising his powers under subsection (1) of this section in relation to any society shall, either wholly or to such extent as he may determine, be defrayed out of the funds of the society or by the officers or former officers thereof or any of them; and any sum which any society or other person is required by such a direction to pay shall be a debt due to the appropriate registrar from that society or person.

49.—(1) Upon the application of one-tenth of the whole number of members of a registered society or, in the case of a society with more than one thousand members, of one hundred of those members, the chief registrar may, with the consent of the Treasury—

Appointment of inspectors and calling of special meetings.

- (a) appoint an inspector or inspectors to examine into and report on the affairs of the society; or
- (b) call a special meeting of the society.

(2) An application under this section shall be supported by such evidence for the purpose of showing that the applicants have good reason for requiring the examination or meeting and are not actuated by malicious motives, and such notice of the application shall be given to the society, as the chief registrar shall direct.

(3) The chief registrar may, if he thinks fit, require the applicants to give security for the costs of the proposed examination or meeting before appointing any inspector or calling the meeting.

(4) All expenses of and incidental or preliminary to any such examination or meeting shall be defrayed by the members applying for it, or out of the funds of the society, or by the members or officers, or former members or officers, of the society, in such proportions as the chief registrar shall direct.

(5) An inspector appointed under this section may require the production of all or any of the books, accounts, securities, and documents of the society, and may examine on oath its officers, members, agents and servants in relation to its business, and may for that purpose administer oaths.

(6) The chief registrar may direct at what time and place a special meeting under this section is to be held, and what matters are to be discussed and determined at the meeting ; and the meeting shall have all the powers of a meeting called according to the rules of the society, and shall have power to appoint its own chairman notwithstanding any rule of the society to the contrary.

(7) In the case of a society registered, and doing business exclusively, in Scotland, references in this section to the chief registrar shall be construed as references to the assistant registrar for Scotland.

*Amalgamations, transfers of engagements and conversions*

Amalgamation  
of societies.

**50.**—(1) Any two or more registered societies may by special resolution of each of those societies become amalgamated together as one society, with or without any dissolution or division of the funds of those societies or any of them ; and the property of each of those societies shall become vested in the amalgamated society without the necessity of any form of conveyance other than that contained in the special resolution.

(2) In this section the expression “ special resolution ” means a resolution which is—

- (a) passed by not less than two-thirds of such members of the society for the time being entitled under the society’s rules to vote as may have voted in person, or by proxy where the rules allow proxies, at any general meeting of which notice, specifying the intention to propose the resolution, has been duly given according to those rules ; and
- (b) confirmed by a majority of such members of the society for the time being entitled as aforesaid as may have voted as aforesaid at a subsequent general meeting of which notice has been duly given held not less than fourteen days nor more than one month from the day of the meeting at which the resolution was passed in accordance with paragraph (a) of this subsection.

(3) At any such meeting as aforesaid, a declaration by the chairman that the resolution has been carried shall be deemed conclusive evidence of that fact.

(4) A copy of every special resolution for the purposes of this section signed by the chairman of the meeting at which the resolution was confirmed and countersigned by the secretary of the society shall be sent to the appropriate registrar and registered by him ; and until that copy is so registered the special resolution shall not take effect.

(5) It shall be the duty of a registered society to send any special resolution for registration in accordance with the last foregoing subsection within fourteen days from the day on which the resolution is confirmed under subsection (2)(b) of this section, but this subsection shall not invalidate registration of the resolution after that time.

**51.—**(1) Any registered society may by special resolution transfer its engagements to any other registered society which may undertake to fulfil those engagements; and if that resolution approves the transfer of the whole or any part of the society's property to that other society, the whole or, as the case may be, that part of the society's property shall vest in that other society without any conveyance or assignment. Transfer of engagements between societies.

(2) Subsections (2) to (5) of section 50 of this Act shall have effect for the purposes of this section as they have effect for the purposes of that section.

(3) In its application to Scotland, subsection (1) of this section shall have effect as if for the word "assignment" there were substituted the word "assignation".

**52.—**(1) A registered society may by special resolution determine to convert itself into, or to amalgamate with or transfer its engagements to, a company under the Companies Acts. Conversion into, amalgamation with, or transfer of engagements to company. 1948 c. 38.

(2) If a special resolution for converting a registered society into a company contains the particulars required by the Companies Act 1948 to be contained in the memorandum of association of a company and a copy thereof has been registered by the appropriate registrar, a copy of that resolution under the seal and stamp of the central office or bearing the signature of the assistant registrar for Scotland, as the case may require, shall have the same effect as a memorandum of association duly signed and attested under the said Act of 1948.

(3) Subsections (2) to (5) of section 50 of this Act shall have effect for the purposes of this section as they have effect for the purposes of that section but as if in paragraph (a) of the said subsection (2) for the words "two-thirds" there were substituted the words "three-fourths".

(4) Subject to subsection (5) of this section, if a registered society is registered as, or amalgamates with, or transfers all its engagements to, a company under the Companies Acts, the registration of that society under this Act shall thereupon become void and, subject to section 59 of this Act, shall be cancelled

by the chief registrar or, under the direction of the chief registrar, by the assistant registrar for Scotland.

(5) Registration of a registered society as a company shall not affect any right or claim for the time being subsisting against the society or any penalty for the time being incurred by the society ; and—

- (a) for the purpose of enforcing any such right, claim or penalty, the society may be sued and proceeded against in the same manner as if it had not become registered as a company ; and
- (b) every such right or claim, or the liability to any such penalty, shall have priority as against the property of the company over all other rights or claims against or liabilities of the company.

Conversion of  
company into  
registered  
society.

1948 c. 38.

**53.**—(1) A company registered under the Companies Acts may, by a special resolution as defined by section 141 of the Companies Act 1948, determine to convert itself into a registered society ; and for this purpose, in any case where the nominal value of the company's shares held by any member other than a registered society exceeds one thousand pounds, the resolution may provide for the conversion of the shares representing that excess into a transferable loan stock bearing such rate of interest as may be fixed, and repayable on such conditions only as are determined by the resolution.

(2) Any such resolution as aforesaid shall be accompanied by a copy of the rules of the society therein referred to and shall appoint seven persons, being members of the company, who, together with the secretary, shall sign the rules and who may either—

- (a) be authorised to accept any alterations made by the appropriate registrar therein without further consulting the company ; or
- (b) be required to lay any such alterations before the company in general meeting for acceptance as the resolution may direct.

(3) A copy of the resolution aforesaid shall be sent with a copy of the rules aforesaid to the appropriate registrar who, upon the registration of the society under this Act, shall give to it, in addition to an acknowledgement of registration under section 2(3) of this Act, a certificate similarly sealed or signed that the rules of the society referred to in the resolution have been registered.

(4) A copy of any such resolution as aforesaid under the seal of the company together with the certificate issued as aforesaid



by the appropriate registrar shall be sent for registration to the office of the registrar of companies within the meaning of the Companies Act 1948 and, upon his registering that resolution 1948 c. 38. and certificate, the conversion shall take effect.

(5) The name under which any company is registered under this section as a registered society shall not include the word "company".

(6) Subject to the next following subsection, upon the conversion of a company into a registered society under this section, the registration of the company under the Companies Acts shall become void and shall be cancelled by the registrar of companies aforesaid.

(7) The registration of a company as a registered society shall not affect any right or claim for the time being subsisting against the company or any penalty for the time being incurred by the company; and—

- (a) for the purpose of enforcing any such right, penalty or claim the company may be sued and proceeded against in the same manner as if it had not been registered as a society;
- (b) any such right or claim and the liability to any such penalty shall have priority as against the property of the registered society over all other rights or claims against or liabilities of the society.

54. An amalgamation or transfer of engagements in pursu- Saving for  
 ance of section 50, 51 or 52 of this Act shall not prejudice any rights of  
 right of a creditor of any registered society which is a party creditors.  
 thereto.

*Dissolution of society*

55. Subject to section 59 of this Act, a registered society may Dissolution of  
 be dissolved— registered  
society.

(a) on its being wound up in pursuance of an order or resolution made as is directed in regard to companies by the Companies Act 1948, the provisions whereof shall apply to that order or resolution as if the society were a company, but subject to the following modifications, that is to say—

(i) any reference in those provisions to the registrar within the meaning of that Act shall for the purposes of the society's winding up be construed as a reference to the appropriate registrar within the meaning of this Act; and

(ii) if the society is wound up in Scotland, the court having jurisdiction shall be the sheriff court

within whose jurisdiction the society's registered office is situated ; or

- (b) in accordance with section 58 of this Act, by an instrument of dissolution to which not less than three-fourths of the members of the society have given their consent testified by their signatures to the instrument.

Power of registrar to petition for winding up.

**56.** In the case of a society to which section 4 of this Act applies which was registered or deemed to be registered under the Act of 1893 before 26th July 1938, a petition for the winding up of the society may be presented to the court by the appropriate registrar if it appears to that registrar—

- (a) that neither of the conditions specified in section 1(2) of this Act is fulfilled in the case of that society ; and  
 (b) that it would be in the interests of persons who have invested or deposited money with the society or of any other person that the society should be wound up.

Liability of members in winding up.

**57.** Where a registered society is wound up by virtue of section 55(a) of this Act, the liability of a present or past member of the society to contribute for payment of the debts and liabilities of the society, the expenses of winding up, and the adjustment of the rights of contributories amongst themselves, shall be qualified as follows, that is to say—

- (a) no person who ceased to be a member not less than one year before the beginning of the winding up shall be liable to contribute ;  
 (b) no person shall be liable to contribute in respect of any debt or liability contracted after he ceased to be a member ;  
 (c) no person who is not a member shall be liable to contribute unless it appears to the court that the contributions of the existing members are insufficient to satisfy the just demands on the society ;  
 (d) no contribution shall be required from any person exceeding the amount, if any, unpaid on the shares in respect of which he is liable as a past or present member ;  
 (e) in the case of a withdrawable share which has been withdrawn, a person shall be taken to have ceased to be a member in respect of that share as from the date of the notice or application for withdrawal.

Instrument of dissolution.

**58.**—(1) The following provisions of this section shall have effect where a society is to be dissolved by an instrument of dissolution under section 55(b) of this Act.

- (2) The instrument of dissolution shall set forth—  
 (a) the liabilities and assets of the society in detail ;

- (b) the number of the members and the nature of their respective interests in the society ;
- (c) the claims of creditors, if any, and the provision to be made for their payment ; and
- (d) unless stated in the instrument of dissolution to be left to the award of the chief registrar, the intended appropriation or division of the funds and property of the society.

(3) Alterations in the instrument of dissolution may be made by the consent of not less than three-fourths of the members of the society testified by their signatures to the alteration.

(4) The instrument of dissolution shall be sent to the appropriate registrar accompanied by a statutory declaration made by three members and the secretary of the society that all relevant provisions of this Act have been complied with ; and any person knowingly making a false or fraudulent declaration in the matter shall be guilty of a misdemeanour or, in Scotland, an offence.

(5) The instrument of dissolution and any alterations thereto shall be registered in like manner as an amendment of the rules of the society and shall be binding upon all the members of the society, but shall not be so registered until the appropriate registrar has received such a final return from the society as is referred to in section 39(4) of this Act.

(6) The appropriate registrar shall cause notice of the dissolution to be advertised at the expense of the society in the Gazette and in some newspaper circulating in or about the locality in which the society's registered office is situated ; and unless—

- (a) within three months from the date of the Gazette in which that advertisement appears a member or other person interested in or having any claim on the funds of the society commences in the county court, or in Scotland before the sheriff, having jurisdiction in that locality proceedings to set aside the dissolution of the society ; and

- (b) that dissolution is set aside accordingly,

then, subject to subsection (7) of this section, the society shall be legally dissolved from the date of the advertisement and the requisite consents to the instrument of dissolution shall be deemed to have been duly obtained without proof of the signatures thereto.

(7) If the certificate referred to in section 59 of this Act has not been lodged with the appropriate registrar by the date of the advertisement referred to in subsection (6) of this section, the

society shall be legally dissolved only from the date when that certificate is so lodged.

(8) Notice of any proceedings to set aside the dissolution of a society shall be sent to the appropriate registrar by the person taking those proceedings not later than seven days after they are commenced or not later than the expiration of the period of three months referred to subsection (6) of this section, whichever is the earlier; and notice of any order setting the dissolution aside shall be sent by the society to the appropriate registrar within seven days after the making of the order.

(9) In the application of this section to a society which for the time being consists solely of two registered societies, the reference in subsection (4) thereof to three members shall be construed as a reference to both members.

*Special restriction on dissolution, etc.*

Restriction on dissolution or cancellation of registration of society.

59. Where a registered society is to be dissolved in accordance with section 55 of this Act, or where a registered society's engagements are transferred under section 51 or 52 of this Act, the society shall not be dissolved, and the registration of the society shall not be cancelled, until there has been lodged with the appropriate registrar a certificate signed by the liquidator or by the secretary or some other officer of the society approved by that registrar that all property vested in the society has been duly conveyed or transferred by the society to the persons entitled.

*Disputes, offences and legal proceedings*

Decision of disputes.

60.—(1) Subject to subsections (2), (4) and (5) of this section, every dispute between a registered society or an officer thereof and—

- (a) a member of the society; or
- (b) any person aggrieved who has ceased to be a member of the society not more than six months previously; or
- (c) any person claiming through a member of the society or any such person aggrieved; or
- (d) any person claiming under the rules of the society,

shall, if the society's rules give directions as to the manner in which such disputes are to be decided, be decided in that manner.

(2) Unless the rules of the society expressly forbid it, the parties to a dispute in a registered society may by consent refer the dispute to the chief registrar or to the assistant registrar for Scotland who shall either by himself or by some other registrar hear and determine the dispute.

(3) A decision made under subsection (1) or (2) of this section on any dispute shall be binding and conclusive on all parties without appeal ; and—

- (a) the decision shall not be removable into any court of law or restrainable by injunction ; and
- (b) application for the enforcement of the decision may be made to the county court.

(4) Subject to subsection (5) of this section, any dispute directed by the rules of a registered society to be referred to justices shall be determined by a magistrates' court.

(5) Where, whether by virtue of subsection (4) of this section or otherwise, a dispute is cognisable under the rules of a registered society by a magistrates' court, the parties to the dispute may by agreement refer the dispute to the county court, who may hear and determine it.

(6) Where the rules of a registered society contain no direction as to disputes, or where no decision is made on a dispute within forty days after application to the society for a reference under its rules, any person such as is mentioned in subsection (1)(a) to (d) of this section who is a party to the dispute may apply either to the county court or to a magistrates' court, who may hear and determine the matter in dispute.

(7) In the application of the foregoing provisions of this section to Scotland—

- (a) in subsection (3), paragraph (a) shall be omitted and in paragraph (b) for the words "county court" there shall be substituted the word "sheriff" ;
- (b) subsections (4) to (6) shall not apply, but in Scotland—

- (i) any dispute directed by the rules of a registered society to be referred to justices, a justice of the peace court, or a court of summary jurisdiction, shall be determined by the sheriff ;

- (ii) where the rules of a registered society contain no direction as to disputes, or where no decision is made on a dispute within forty days after application to the society for a reference under its rules, any person such as is mentioned in subsection (1)(a) to (d) of this section who is a party to the dispute may apply to the sheriff, who may hear and determine the matter in dispute.

(8) For the purposes of the hearing or determination of a dispute under this section—

- (a) without prejudice to any powers exercisable in England or Wales by virtue of the Arbitration Act 1950, a 1950 c. 27.

registrar may administer oaths and require the attendance of all parties concerned and of witnesses and the production of all books and documents relating to the matter in question, and shall have power to order the expenses of determining the dispute to be paid either out of the funds of the society or by such parties to the dispute as he shall think fit; and any person refusing to attend, or to produce any documents, or to give evidence, before the registrar shall be liable on summary conviction to a fine not exceeding five pounds;

- (b) in England and Wales, a magistrates' court may grant to either party such discovery as to documents and otherwise, or such inspection of documents, being, in the case of discovery to be made on behalf of the society, discovery by such officer of the society as the court may determine, as might have been granted by virtue of section 12 of the said Act of 1950 by a registrar to whom the dispute had been referred;
- (c) in Scotland, a registrar may grant such warrant for the recovery of documents and examination of havers as might be granted by the sheriff.

1950 c. 27.

(9) Section 21 of the Arbitration Act 1950 shall not apply to any dispute referred under subsections (2) to (7) of this section and, notwithstanding anything in any other Act, the court or registrar to whom any dispute is so referred shall not be compelled to state a case on any question of law arising in the dispute but may at the request of either party state such a case for the opinion of the High Court or, as the case may be, the Court of Session.

General  
offences by  
societies, etc.

**61.** If any registered society, or any officer or member thereof, or any other person—

- (a) fails to give any notice, send any return or other document, do anything or allow anything to be done which that society, officer, member or other person is by this Act required to give, send, do or allow to be done, as the case may be; or
- (b) wilfully neglects or refuses to do any act, or to furnish any information, required for the purposes of this Act by the chief registrar or any assistant registrar or by any other person authorised under this Act, or does anything forbidden by this Act; or
- (c) makes a return required by this Act, or wilfully furnishes information so required, which is in any respect false or insufficient,

that society, officer, member or other person, as the case may be, shall be liable on summary conviction to a fine not exceeding five pounds.

**62.** Every offence committed by a registered society under this Act shall be deemed to have been also committed by every officer of that society bound by the society's rules to fulfil the duty of which that offence is a breach or, if there is no such officer, by every member of the society's committee who is not proved to have been ignorant of, or to have attempted to prevent, the commission of that offence. Offences by societies to be also offences by officers, etc.

**63.** Every act or default under this Act constituting an offence shall constitute a new offence in every week during which it continues. Continuing offences.

**64.**—(1) Subject to subsection (2) of this section, any person who obtains possession by false representation or imposition of any property of a registered society, or having any such property in his possession withholds or misapplies it or wilfully applies any part of it to purposes which are not authorised by the rules of the society or which are not in accordance with this Act, shall be liable on summary conviction to a fine not exceeding twenty pounds with costs or expenses and to be ordered to deliver up that property or to repay all moneys improperly applied and, in default of such delivery or repayment or of the payment of any such fine, to be imprisoned for a term not exceeding three months; but nothing in this subsection shall prevent any such person from being proceeded against by way of indictment for any offence if he has not previously been convicted in respect of the same matters under this subsection. Punishment of fraud or misappropriation.

(2) If on proceedings under the foregoing subsection it is not proved that the person charged acted with any fraudulent intent, he may be ordered to deliver up any property belonging to the society or to repay any money improperly applied, with costs or expenses, but shall not be liable to conviction under that subsection.

**65.** If any person, with intent to falsify it or to evade any of the provisions of this Act, wilfully makes, or orders or allows to be made, any entry or erasure in, or omission from, any balance-sheet of a registered society, or any contribution or collecting book, or any return or document required to be sent, produced or delivered for the purposes of this Act, he shall be liable on summary conviction to a fine not exceeding fifty pounds. Penalty for falsification.

**66.**—(1) Proceedings for the recovery of a fine which under this Act is recoverable on the summary conviction of the offender may be instituted by, and in England and Wales only by, the following persons, that is to say— Institution of proceedings.

(a) in the case of proceedings by virtue of section 64(1) of this Act—

(i) the registered society concerned; or

(ii) any member of that society authorised by the society or its committee or by the central office ; or

(iii) the chief registrar or, with the authority of the chief registrar, an assistant registrar ;

(b) in the case of proceedings by virtue of section 13(3) of this Act, the registered society concerned ;

(c) in any other case, the chief registrar, any assistant registrar or any person aggrieved.

(2) Notwithstanding any limitation on the time for the taking of proceedings contained in any Act, any proceedings such as are mentioned in subsection (1) of this section which are instituted by a registrar or procurator-fiscal may be brought at any time within one year of the first discovery of the offence by the appropriate registrar, but not in any case more than three years after the commission of the offence.

Recovery of costs, etc.

67.—(1) Any costs or expenses ordered or directed by the chief registrar or any other registrar to be paid by any person under this Act shall be recoverable summarily as a civil debt.

(2) In the application of the foregoing subsection to Scotland, the word “ summarily ” shall be omitted.

Service of process.

68. Where proceedings are taken against a registered society for the recovery of any fine under this Act, the summons or other process shall be sufficiently served by leaving a true copy thereof at the registered office of the society or, if that office is closed, by posting that copy on the outer door of that office.

#### *Miscellaneous and general*

Remuneration of county court registrars.

69. Registrars of county courts shall be remunerated for any duties to be performed by them under this Act in such manner as the Treasury may with the consent of the Lord Chancellor from time to time direct.

Fees.

70.—(1) The Treasury may determine a scale of fees to be paid for matters to be transacted or for the inspection of documents under this Act.

(2) All fees received by any registrar under or by virtue of this Act shall be paid into the Exchequer.

Regulations.

71.—(1) The Treasury may make regulations respecting registration and procedure under this Act, the forms to be used for such registration, and the duties and other functions of, and the inspection of documents kept by, the appropriate registrar under this Act, and generally for carrying this Act into effect.



(2) Any such regulations may impose reasonable fines on persons who contravene or fail to comply with any of those regulations ; and any such fine shall be recoverable on the summary conviction of the offender.

(3) Any regulations made under this section shall be made by statutory instrument and shall be laid before Parliament after they are made.

72.—(1) Subject to any regulations under section 71 of this Act, every return and other document required for the purposes of this Act shall be made in such form and shall contain such particulars, and shall be deposited and registered or recorded, with or without observations thereon, in such manner, as the chief registrar may direct. Form, deposit and evidence of documents.

(2) Every document bearing the seal or stamp of the central office, including in particular any document purporting to be a copy or extract of a registered society's rules or of any other instrument or document whatsoever, shall be received in evidence without further proof ; and every document purporting to be signed by the chief registrar or any assistant registrar or by any inspector or approved auditor under this Act shall, in the absence of any evidence to the contrary, be received in evidence without proof of the signature.

73.—(1) In this Act—

- (a) the expressions “ chief registrar ” and “ assistant registrar ” mean respectively the chief registrar of friendly societies appointed under the Friendly Societies Act 1896 and an assistant registrar of friendly societies so appointed ; Registrars, central office, etc.
- (b) the expression “ central office ” means the central office established under the said Act of 1896 ;
- (c) the expression “ appropriate registrar ” in relation to any society registered, to be registered or deemed to be registered, under this Act means—
  - (i) if the society's registered office is for the time being, or, as the case may be, is to be, in England, Wales or the Channel Islands, the central office ;
  - (ii) if the society's registered office is for the time being, or, as the case may be, is to be, in Scotland, the assistant registrar for Scotland ;

Registrars,  
central office,  
etc.

1896 c. 25.

and, except where the context otherwise requires, any reference in this Act to a registrar shall be construed as including the chief and any assistant registrar.

(2) Sections 3, 4(2) and (3), and 6 of the said Act of 1896 (which relate to the duties of the chief and assistant registrars

under that Act) shall apply for the purposes of this Act as they apply for the purposes of that Act.

Interpretation  
—general.

74. In this Act, except where the context otherwise requires, the following expressions have the following meanings respectively, that is to say—

1893 c. 39.

“ Act of 1893 ”, means the Industrial and Provident Societies Act 1893 ;

“ amendment ”, in relation to the rules of a registered society, includes a new rule, and a resolution rescinding a rule, of the society ;

“ committee ”, in relation to a society, means the committee of management or other directing body of the society ;

1948 c. 38.

“ Companies Acts ” includes the Companies Act 1948, any earlier enactment for the like purposes which has been repealed, and any law for the like purposes which is or has been in force in Northern Ireland or any of the Channel Islands ;

“ Gazette ”, in relation to a registered society, means such one or more of the following as may be appropriate in the circumstances of the case, that is to say—

(a) the London Gazette if the society’s registered office is situated, or its rules are recorded, in England, Wales or the Channel Islands ;

(b) the Edinburgh Gazette if the society’s registered office is situated, or its rules are recorded, in Scotland ;

(c) the Belfast Gazette if the society’s rules are recorded in Northern Ireland ;

1924 c. 27.

“ heritable security ” has the same meaning as in the Conveyancing (Scotland) Act 1924 except that it includes a security constituted by *ex facie* absolute disposition or assignation ;

“ land ” includes hereditaments and chattels real, and in Scotland, heritable subjects of whatever description ;

“ meeting ”, in relation to a society, includes, where the rules of that society so allow, a meeting of delegates appointed by members ;

“ officer ”, in relation to a registered society, includes any treasurer, secretary, member of the committee, manager or servant of the society other than a servant appointed by the society’s committee, but does not include an approved auditor to whom the society’s accounts are submitted for audit ;

- “persons claiming through a member”, in relation to a registered society, includes the heirs, executors or administrators and assignees of a member and, where nomination is allowed, his nominee;
- “prescribed” means prescribed by regulations under section 71 of this Act;
- “property” includes all real, personal or heritable and moveable estate, including books and papers;
- “registered” in relation to the name or an office of a society means for the time being registered under this Act;
- “registered rules”, in relation to a registered society, means the rules of the society registered or deemed to be registered under this Act as for the time being in force after any amendment thereof so registered;
- “registered society” means, subject to section 76 of this Act, a society registered or deemed to be registered under this Act.

**75.**—(1) Subject to any express provision of this Act with respect to the Channel Islands, this Act in its application to those Islands shall have effect subject to such adaptations and modifications as Her Majesty may by Order in Council specify.

(2) Any Order in Council under the foregoing subsection may be varied or revoked by a subsequent Order in Council so made.

**76.**—(1) Where, in the case of any society for the time being registered under the law for the time being in force in Northern Ireland for purposes corresponding to those of this Act, copies of that society’s rules so registered have been sent to the central office or to the assistant registrar for Scotland to be recorded by that office or registrar and have been so recorded, then, for the purposes of the operation of this Act in the area for which that office or registrar is the appropriate registrar, references to a registered society in such, but such only, of the provisions of this Act as are specified in subsection (2) of this section shall, subject to subsection (3) of this section include a reference to that society, and for the purposes of those provisions that society, those rules and any amendment of those rules registered and recorded as aforesaid shall in that area be deemed to be a society, rules or an amendment duly registered under this Act by the appropriate registrar for that area.

(2) The provisions of this Act referred to in the foregoing subsection are sections 2(2), 3, 5(4), (6) and (7), 6(1)(a), 7(1)(b), (2), (3) and (6), 10(1)(a), 13(3), 14, 15, 16(1)(a)(i), 19(2), 22, 26 to 30, 31(b), 32 to 36, 41, 42, 44(5), 45(1), 50, 51, 52(5), 54, 60 to 62, 64 to 66 and 72.

(3) Nothing in this section shall confer any power or impose any obligation or liability with respect to the taking or refraining from taking of, or a failure to take, any action outside Great Britain and the Channel Islands; and in the application of section 45(1) of this Act by virtue of this section the reference therein to this Act shall be construed as a reference to the law for the time being in force in Northern Ireland for purposes corresponding to those of this Act.

S.R. & O. 1922  
No. 184.

(4) In relation to any society for the time being registered as mentioned in subsection (1) of this section, Article 22 of the Government of Ireland (Companies, Societies, &c.) Order 1922 shall have effect as if the words from "a society registered in Northern Ireland" to "United Kingdom, and" and the words "both in their application to the United Kingdom exclusive of Northern Ireland and" were omitted.

Repeals and  
savings.

77.—(1) The enactments specified in Schedule 5 to this Act are hereby repealed to the extent respectively specified in the third column of that Schedule.

(2) Without prejudice to section 4 of this Act, any regulations, application or notice made or given and any other thing whatsoever done under or in pursuance of any of the enactments repealed by this Act shall be deemed for the purposes of this Act to have been made, given or done, as the case may be, under or in pursuance of the corresponding provision of this Act; and anything begun under any of the said enactments may be continued under this Act as if begun under this Act.

(3) So much of any document as refers expressly or by implication to any enactment repealed by this Act shall, if and so far as the context permits, be construed as referring to this Act or the corresponding enactment therein.

1889 c. 63.

(4) Nothing in section 4 of this Act or in this section shall be taken as affecting the general application of section 38 of the Interpretation Act 1889 with regard to the effect of repeals.

Short title,  
extent and  
commence-  
ment.

78.—(1) This Act may be cited as the Industrial and Provident Societies Act 1965.

(2) This Act extends to the Channel Islands but does not extend to Northern Ireland.

(3) This Act shall come into operation on such day as Her Majesty may by Order in Council appoint.

## SCHEDULES

### SCHEDULE 1

Section 1.

#### MATTERS TO BE PROVIDED FOR IN SOCIETY'S RULES

1. The name of the society, which shall comply with the requirements of section 5 of this Act.
2. The objects of the society.
3. The place which is to be the registered office of the society to which all communications and notices to the society may be addressed.
4. The terms of admission of the members, including any society or company investing funds in the society under the provisions of this Act.
5. The mode of holding meetings, the scale and right of voting, and the mode of making, altering or rescinding rules.
6. The appointment and removal of a committee, by whatever name, and of managers or other officers and their respective powers and remuneration.
7. Determination in accordance with section 6 of this Act of the maximum amount of the interest in the shares of the society which may be held by any member otherwise than by virtue of section 6(1)(a), (b) or (c) of this Act.
8. Determination whether the society may contract loans or receive moneys on deposit subject to the provisions of this Act from members or others; and, if so, under what conditions, under what security, and to what limits of amount.
9. Determination whether the shares or any of them shall be transferable, and provision for the form of transfer and registration of the shares, and for the consent of the committee thereto; determination whether the shares or any of them shall be withdrawable, and provision for the mode of withdrawal and for payment of the balance due thereon on withdrawing from the society.
10. Provision for the audit of accounts by one or more approved auditors.
11. Determination whether and, if so, how members may withdraw from the society, and provision for the claims of the representatives of deceased members, or the trustees of the property of bankrupt members or, in Scotland, members whose estate has been sequestrated, and for the payment of nominees.
12. The mode of application of profits of the society.
13. Provision for the custody and use of the society's seal.
14. Determination whether and, if so, by what authority, and in what manner, any part of the society's funds may be invested.

G

## Section 7.

## SCHEDULE 2

## FORM OF STATEMENT BY SOCIETY CARRYING ON BANKING

1. Capital of the society :—
  - (a) nominal amount of each share ;
  - (b) number of shares issued ;
  - (c) amount paid up on shares.
2. Liabilities of the society on 1st January or 1st July last previous :—
  - (a) on judgments ;
  - (b) on specialty ;
  - (c) on notes or bills ;
  - (d) on simple contract ;
  - (e) on estimated liabilities.
3. Assets of the society on the same date :—
  - (a) government securities (stating them) ;
  - (b) bills of exchange and promissory notes ;
  - (c) cash at the bankers ;
  - (d) other securities.

Sections 33, 34,  
35.

## SCHEDULE 3

## FORM OF RECEIPT ON MORTGAGE, HERITABLE SECURITY, ETC.

## PART I

*Forms applicable in England and Wales*

## FORM A

The \_\_\_\_\_ Limited hereby acknowledges to have received all moneys intended to be secured by the [within (or above) written] [annexed] deed [and by a further charge dated, etc., or otherwise as required].

Dated this

day of

}

*Members of the Committee.**Secretary.*

**FORM B**

The \_\_\_\_\_ Limited hereby acknowledges that it  
 has this \_\_\_\_\_ day of \_\_\_\_\_ received the sum of \_\_\_\_\_  
 pounds representing all moneys intended to be secured by the  
 [within (or above) written] [annexed] deed [and by a further charge  
 dated, etc. *or otherwise as required*], the payment having been made  
 by C.D. of \_\_\_\_\_ and E.F. of \_\_\_\_\_

} *Members of the Committee.*

*Secretary.*

**NOTE.** If the persons paying are not entitled to the equity of redemption but are paying the money out of a fund applicable to the discharge of the mortgage or other assurance, insert a statement to that effect.

A statement may also be inserted as to whether the receipt is or is not to operate as a transfer of the benefit of the mortgage or other assurance.

**PART II**

*Forms applicable in Scotland*

**FORM C**

The \_\_\_\_\_ Limited acknowledges that (1) the foregoing disposition granted by A (with consent) in favour of the said society dated \_\_\_\_\_ and recorded in the Division of the General Register of Sasines for \_\_\_\_\_ on \_\_\_\_\_ was granted in security only of a loan of \_\_\_\_\_ pounds made by the said society to the said \_\_\_\_\_, and (2) the said society have received repayment of all moneys secured by the said disposition.

Signed at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_

} *Members of the Committee.*

*Secretary.*

**FORM D**

The \_\_\_\_\_ Limited acknowledges to have received repayment of all moneys secured by the foregoing bond and disposition in security [bond and assignation in security] [bond and such other deed of heritable security as may have been agreed] granted by A in the said society's favour dated \_\_\_\_\_ and recorded in the Division of the General Register of Sasines for \_\_\_\_\_ on \_\_\_\_\_

Signed at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_

} *Members of the Committee.*

*Secretary.*

SCH. 3

FORM E

The Limited hereby acknowledges to have received repayment of all moneys secured by the foregoing [*describe deed*] by A in the said society's favour.

Signed at on the day of

} *Members of the Committee.*  
*Secretary.*

Section 41.

SCHEDULE 4

FORMS OF BOND FOR OFFICERS OF SOCIETY

PART I

*Forms applicable in England, Wales and the Channel Islands*

FORM A

Know all men by these presents, that we, *A.B.*, of one of the officers of the Limited, herein-after referred to as "the Society," whose registered office is at in the county of and *C.D.*, of (as surety on behalf of the said *A.B.*), are jointly and severally held and firmly bound to the said society in the sum of to be paid to the said society, or its certain attorney, for which payment well and truly to be made we jointly and severally bind ourselves, and each of us by himself, our and each of our heirs, executors, and administrators, firmly by these presents. Sealed with our seals. Dated the day of

Whereas the above-bounden *A.B.* has been duly appointed to the office of of the Society, and he, together with the above-bounden *C.D.* as his surety, have entered into the above-written bond, subject to the condition herein-after contained: Now therefore the condition of the above-written bond is such, that if the said *A.B.* do render a just and true account of all moneys received and paid by him on account of the society, at such times as the rules thereof appoint, and do pay over all the moneys remaining in his hands, and assign and transfer or deliver all property (including books and papers) belonging to the society in his hands or custody to such person or persons as the society or the committee thereof appoint, according to the rules of the society, together with the proper and legal receipts or vouchers for such payments, then the above-written bond shall be void, but otherwise shall remain in full force.

Sealed and delivered in the presence of



FORM B

SCH. 4

Know all men by these presents that I of , in the county of , am firmly bound to Limited, herein-after referred to as "the Society," whose registered office is at , in the county of , in the sum of pounds sterling to be paid to the said society or its assigns, for which payment to be truly made to the said society or its certain attorney or assigns I bind myself, my heirs, executors, and administrators, by these presents sealed with my seal.

[And know further that I [we] as surety [sureties] for the above-named principal obligor and such obligor are jointly and severally bound to the society in the sum aforesaid to be paid to the society or its assigns, for which payment to be truly made to the society or its certain attorney or assigns we firmly bind ourselves and each of us and each of our heirs, executors, and administrators by these presents sealed with our seals.]

Dated the day of .

The condition of the above-contained bond is that if the said faithfully execute the office of to the society during such time as he continues to hold the same in virtue either of his present appointment, or of any renewal thereof if such office is of a renewable character [without wasting, embezzling, losing, misspending, misapplying, or unlawfully making away with any of the moneys, goods, chattels, wares, merchandise or effects whatsoever of the said society at any time committed to his charge, custody, or keeping by reason or means of his said office], and render a true and full account of all moneys received or paid by him on its behalf as and when he is required by the committee of the society for the time being, and pay over all the moneys remaining in his hands from time to time, and assign, transfer, and deliver up all securities, books, papers, property, and effects whatsoever of or belonging to the society in his charge, custody, or keeping, to such person or persons as the said committee may appoint, according to the rules or regulations of the society for the time being, together with the proper or legal receipts or vouchers for such payments; and in all other respects well and faithfully perform and fulfil the said office of to the society according to the rules thereof, then the above-contained bond shall be void and of no effect; but otherwise shall remain in full force..

Sealed and delivered by the above-named .

[The words between brackets against which we have set out initials being first struck out\*] in the presence of us

and

\* If no words are struck out in the bond or condition, strike out these words and let the witnesses set their initials in the margin.

SCH. 4

## PART II

*Form applicable in Scotland*

## FORM C

I, *A.B.*, of \_\_\_\_\_, hereby bind and oblige myself to  
 the extent of £ \_\_\_\_\_ as cautioner for *C.D.*, a person employed  
 by the \_\_\_\_\_ society, that he, the said *C.D.*, shall on demand  
 faithfully and truly account for all moneys received and paid to him  
 for behoof of the said society, and also assign and transfer or deliver  
 all property (including books and papers) belonging to the said society  
 in his hands or custody, and that to such person or persons as the  
 said society or the committee thereof appoint, according to the rules  
 of the said society.

Signed at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_

*Signature of cautioner.*

*E.F., witness.*

*G.H., witness.*

SCHEDULE 5  
REPEALS

Section 77.

Chapter	Short Title	Extent of Repeal
56 & 57 Vict. c. 39.	The Industrial and Provident Societies Act 1893.	The whole Act.
57 & 58 Vict. c. 8.	The Industrial and Provident Societies Act 1894.	The whole Act.
58 & 59 Vict. c. 30.	The Industrial and Provident Societies (Amendment) Act 1895.	The whole Act.
3 & 4 Geo. 5. c. 31.	The Industrial and Provident Societies (Amendment) Act 1913.	The whole Act.
15 & 16 Geo. 5. c. 20.	The Law of Property Act 1925.	In section 115(9), the words "industrial or provident".
18 & 19 Geo. 5. c. 4.	The Industrial and Provident Societies (Amendment) Act 1928.	The whole Act.
3 & 4 Geo. 6. c. 19.	The Societies (Miscellaneous Provisions) Act 1940.	In section 8(1), the words from "or any" to "1928". In section 10(1), in the definition of "society", the words from "any society registered" to "1928".
11 & 12 Geo. 6. c. 39.	The Industrial Assurance and Friendly Societies Act 1948.	Section 18(3)(d). In section 19(5), the words from "or in any of the" to the end of paragraph (c). In section 20(1), the words from "and of" to "1893" and paragraph (c). In section 20(2), the words from "or under" to "1893". In section 21, the words from "and of" to "1893".
14 Geo. 6. c. 34	The Housing (Scotland) Act 1950.	Section 79(2), from "and, notwithstanding" onwards.
15 & 16 Geo. 6. & 1 Eliz. 2. c. 17.	The Industrial and Provident Societies Act 1952.	The whole Act.
2 & 3 Eliz. 2. c. 43.	The Industrial and Provident Societies (Amendment) Act 1954.	The whole Act.
5 & 6 Eliz. 2. c. 56.	The Housing Act 1957.	Section 119(4).
6 & 7 Eliz. 2. c. 45.	The Prevention of Fraud (Investments) Act 1958.	Section 10.
7 & 8 Eliz. 2. c. 72.	The Mental Health Act 1959.	So much of Schedule 5 as relates to the Industrial and Provident Societies Act 1893.
9 & 10 Eliz. 2. c. 28.	The Industrial and Provident Societies Act 1961.	The whole Act.





# Rivers (Prevention of Pollution) (Scotland) Act 1965

## 1965 CHAPTER 13

An Act to make further provision for maintaining or restoring the cleanliness of the rivers and other inland waters and of the tidal waters of Scotland; to amend the Rivers (Prevention of Pollution) (Scotland) Act 1951; and for purposes connected with the matters aforesaid.

[2nd June 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### *Control of certain discharges of effluent*

1.—(1) Subject to this Act, it shall be unlawful on and after the date appointed under this section to make a discharge of trade or sewage effluent to a stream, being a discharge which is not controlled under section 28 of the principal Act, without the consent under this Act of the river purification authority.

River purification authority's consent for certain discharges of effluent.

(2) An application to the river purification authority for their consent under this Act shall state—

- (a) the nature and composition of the effluent in respect of which the application is made,
- (b) the maximum temperature of the effluent at the time when it is to be discharged,
- (c) the maximum volume of the effluent which it is proposed to discharge on any one day, and

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(d) the highest rate at which it is proposed to discharge the effluent.

(3) On an application for consent under subsection (1) of this section the river purification authority may grant their consent subject to such conditions as they may think fit, being conditions—

(a) as to the nature and composition, temperature, volume or rate of discharge of effluent from the land or premises to which the application relates, and

(b) as to the provision of facilities for taking samples of what is passing from the land or premises to the stream, and in particular as to the provision and maintenance of inspection chambers or manholes,

and any such conditions may be framed so as to have effect for a specified period, or for a period beginning or ending with a specified date.

(4) Where a river purification authority refuse their consent to an application, or where they grant their consent subject to conditions, under this Act or section 28 of the principal Act, the authority shall communicate in writing their decision and the reasons therefor to the applicant.

(5) Subject to this Act, where on or after the date appointed under this section a discharge of trade or sewage effluent, being a discharge which is not controlled under section 28 of the principal Act, is made to a stream without the consent under this Act of the river purification authority, the river purification authority may give to the person making the discharge a notice imposing for the reasons stated therein any such conditions as they might have imposed on an application for their consent for making the discharge.

(6) No conditions imposed under this section shall take effect until the expiration of a period of three months beginning with the giving of the consent, or, as the case may be, the giving of the notice under subsection (5) of this section, and if before the expiration of the said period of three months an applicant for consent under this section or, as the case may be, a person on whom a notice has been served under this section has appealed under this Act to the Secretary of State, no conditions imposed under this section shall take effect until the appeal is withdrawn or disposed of.

(7) No person shall cause or knowingly permit to enter a stream from land or premises, in relation to which conditions have been imposed under this Act and are for the time being in force, a trade or sewage effluent not complying with these conditions.

(8) Section 23 of the principal Act shall apply in relation to the last foregoing subsection as it applies in relation to section 22(1) of that Act.

(9) For the purposes of this section a discharge which is not controlled under section 28 of the principal Act means a discharge of effluent in relation to which a river purification authority have no power to impose conditions of the kinds described in subsection (2)(b) of that section, that is to say, conditions imposed as respects the making of a new discharge as defined in that section, with or without consent.

(10) The date appointed under this section shall be such date as the Secretary of State may by order appoint, being a date not less than fourteen months after the passing of this Act, but applications for consent under this section may be made before that date and where consent is granted before that date subject to conditions, those conditions may, subject to subsection (6) of this section, take effect before that date.

2.—(1) If an application to the river purification authority for their consent under this Act is duly made before the date appointed under section 1 of this Act, and the application is not disposed of before that date, then, until the application is disposed of,—

Protection while applications made before appointed date are being dealt with.

- (a) it shall not be an offence under section 1(1) of this Act to make a discharge from the land or premises to which the application relates which is of the nature and composition specified in the application, and which does not, as respects temperature, volume and rate of discharge, exceed the amounts or limits specified in the application, and
- (b) no notice shall be given under section 1(5) of this Act imposing any conditions as respects the making of any such discharge.

(2) If an application to the river purification authority for their consent under this Act is duly made before the date appointed under section 1 of this Act, then, until the application is disposed of, it shall not be an offence under, or a contravention of—

- (a) section 22(1)(a) of the principal Act, or
- (b) any order under section 23 of the principal Act, or
- (c) section 8 of the Salmon and Freshwater Fisheries Act 1923 c. 16. 1923, or
- (d) any byelaw under section 8 of the Sea Fisheries Regulation (Scotland) Act 1895 or of section 17 of that Act, 1895 c. 42 or
- (e) paragraph 32 of Schedule 3 to the Gas Act 1948, 1948 c. 67.

to make a discharge from the land or premises to which the application relates which is of the nature and composition specified in the application, and which does not, as respects temperature, volume and rate of discharge, exceed the amounts or limits specified in the application.

(3) In the case of an application before the said date, if it appears to the river purification authority that the applicant has since the making of the application failed to make proper use of, or to repair or maintain, any purification plant through which the effluent was being passed at the time of the application, then, notwithstanding that any discharge made by him has complied with the requirements of the last foregoing subsection, that authority may apply by way of summary application to the sheriff having jurisdiction in the area where the purification plant is situated, and, if the sheriff is satisfied that there has been a failure to make proper use of, or to repair or maintain any purification plant as aforesaid, he may order that the exemption conferred by that subsection shall be withdrawn from the applicant.

(4) For the purposes of this section an application for consent of the river purification authority shall not be regarded as disposed of—

- (a) until the river purification authority give their consent to the application, or give notice to the applicant that they refuse to give their consent, and
- (b) until a further period of three months beginning with the giving of the consent, or of a notice refusing the consent, has expired,

and if before the expiration of the said period of three months an appeal is made under this Act to the Secretary of State in respect of the withholding of consent, or of any terms of the consent, the application shall not be regarded as disposed of until the appeal to the Secretary of State is withdrawn or determined.

Furnishing of  
information.

3.—(1) The Secretary of State may, for the purpose of assisting river purification authorities to obtain the information required by them to deal with applications for their consent under this Act, by regulations contained in a statutory instrument prescribe the particulars which may, in accordance with the provisions of the next following subsection, be required of any applicant with regard to the effluents which have been or are being or are to be discharged from the land or premises to which the application relates.

(2) Any particulars prescribed under the foregoing subsection may be included in directions given by a river purification authority under section 18(4) of the principal Act to an applicant for their consent under this Act, and the proviso



to the said subsection (4) (under which a person to whom directions are given under that subsection may make representations to the Secretary of State on the ground that the directions are unreasonable or unduly onerous) shall not apply to any directions so far as they relate to the giving of particulars prescribed under the foregoing subsection.

(3) If a person who has applied for the river purification authority's consent under this Act is convicted of a failure to comply with directions given under the said subsection (4) requiring him to give information as to the discharge of effluents from the land or premises to which his application relates (whether or not the information consists of particulars prescribed under this section) and, on summary application by the river purification authority to the sheriff (which may be an application on the occasion of the conviction), it is shown to his satisfaction that in consequence of that failure the authority has not the material on which to decide the application to them, the sheriff may, if he thinks fit, order that the exemption conferred by subsection (2) of the last foregoing section shall be withdrawn.

*Exemption for discharges which comply with conditions*

4.—(1) The discharge of trade or sewage effluent to a stream in accordance with a consent granted under this Act or section 28 of the principal Act shall not constitute an offence under, or a contravention of, any of the enactments, orders or byelaws specified in section 2(2) of this Act, and if conditions are imposed under this Act or section 28 of the principal Act, in relation to making a discharge or a new discharge for which the requisite consent has not been given, and are for the time being in force, the making of a discharge from the land or premises to which the conditions relate in compliance with the conditions shall not be an offence under, or a contravention of, any of those enactments.

Protection for persons complying with conditions.

(2) Section 25(1)(a) of the principal Act (under which byelaws may prescribe standards for the purpose of determining whether an effluent is polluting) shall cease to have effect.

*General provisions as to conditions and consents governing discharges and new outlets*

5.—(1) A river purification authority shall from time to time review any condition having effect under this Act or the principal Act (other than a condition to be satisfied before a discharge is made or an outlet is brought into use), and may give the person making the discharge or using the outlet, as the case may be, a notice varying or revoking any such condition; and the Secretary of State may, if he thinks fit so to do, direct the authority to vary or revoke any such condition and, if the

Review and variation of conditions governing discharges and new outlets.

authority fail within such period as the Secretary of State may allow to give effect to any such direction, the Secretary of State may himself give a notice as aforesaid.

(2) A statement in the form in Schedule 1 to this Act shall be included among the terms of—

- (a) any consent having effect under this Act or the principal Act, and
- (b) any notice given under section 1(5) of this Act or under section 28(4) of the principal Act, and
- (c) any notice given under this section, other than a notice given with the consent in writing of the person to whom it is given,

being a consent taking effect, or a notice given, after the commencement of this Act, and the period specified in the statement shall be a period of not less than two years from the date on which the consent takes effect or the notice is given.

(3) No notice shall be given under subsection (1) of this section before the expiration of the period specified in the said statement except with the consent in writing of the person to whom the notice is given.

(4) Subsection (2) of this section shall not apply to a consent or notice which, in consequence of the temporary nature of the discharge to which it relates or for any other reason, will be spent within two years from the date on which the consent takes effect or the notice is given; and no notice shall be given under subsection (1) of this section varying the conditions of any such consent or notice except with the consent in writing of the person making the discharge.

(5) In this section references to reviewing a condition include references to reviewing any consent on which no condition has been imposed with a view to determining whether a condition should be imposed; and references to varying a condition include references to substituting for any condition or conditions any one or more other conditions, and to imposing any new conditions.

(6) Section 28(5) of the principal Act shall cease to have effect, but any notice given under that subsection shall have effect as if given under subsection (1) of this section.

**Appeals.**

6.—(1) Where the applicant for consent under this Act or section 22, 24 or 28 of the principal Act, or, as the case may be, the person on whom notice has been served by a river purification authority under this Act, or under subsection (4) of the said section 28, is aggrieved—

- (a) by the refusal of a river purification authority to consent to such an application, or

(b) by the terms of any such consent as aforesaid, or of such a notice,

he may within three months of his receipt of the decision on his application or, as the case may be, of his receipt of the notice, appeal in writing to the Secretary of State, and, if he so appeals, he shall at the same time serve a copy of his appeal on the river purification authority.

(2) Where an appeal is made as aforesaid, the Secretary of State may allow or dismiss the appeal, or may vary or revoke any terms of any such consent or notice, or may impose such new terms as he may think fit, and in the case of an appeal in relation to an application may deal with it as if it were an application to him in the first instance.

(3) At any stage of the proceedings on an appeal to the Secretary of State under this section he may, and if so directed by the Court of Session shall, state a case for the opinion of that Court on any question of law arising in those proceedings.

(4) Before disposing of an appeal under this section the Secretary of State shall, if the appellant or the river purification authority so require, afford to the appellant and the authority an opportunity of appearing before and being heard by a person appointed in that behalf by the Secretary of State.

7.—(1) Every river purification authority shall include in the register maintained by them under subsection (7) of section 28 of the principal Act such particulars as the Secretary of State may by order prescribe of any conditions which have been imposed under this Act in relation to land or premises in their area, and of the other terms included in pursuance of this Act in any consent or notice; and paragraph (b) of the said subsection (7) shall apply in relation to a person charged with an offence under this Act as it applies in relation to a person charged with an offence under that section.

Other provisions relating to discharges and new outlets.

(2) Any condition imposed under this Act or section 28 of the principal Act shall continue in force (subject to any variation under this Act or the said section 28) until revoked, and shall be binding on any person discharging effluent from the land or premises or, as the case may be, using the outlet to which the condition relates.

(3) If the occupier of land or premises from which effluent passes or may pass to a stream by two or more ways meeting at the outlet, or a point short of the outlet, gives his consent for the purposes of this subsection, the power to impose conditions under this Act or section 28 of the principal Act as to effluent discharged from the land or premises shall thereafter

(and notwithstanding any change of occupier) include power to impose conditions as to the nature and composition, temperature, volume or rate of discharge of effluent passing in each or any of those ways separately; and a consent given for the purposes of this subsection shall be recorded in the register under subsection (7) of the said section, but may be withdrawn by agreement with the river purification authority or on an appeal by agreement with the Secretary of State.

(4) Any condition imposed under the said section 28 may be framed so as to have effect for a specified period or for a period beginning or ending with a specified date.

#### *Tidal Waters*

Application  
of Act to  
tidal waters.

8.—(1) Sections 1 to 3 of this Act shall apply to any tidal waters to which any of the provisions of the principal Act for the time being apply (with or without modifications) by virtue of section 29 of that Act (application of principal Act to tidal waters) or of an order made under that section as they apply to a stream, but as if, in relation to any tidal waters to which the provisions of the principal Act, or any of them, are first applied at a time after the commencement of this Act, for references to the date appointed under section 1 of this Act there were substituted references to a date twelve months after that time or such earlier or later date as may be specified in the order applying the said provisions.

(2) The provisions of this Act (other than sections 1 to 3, unless these sections apply by virtue of the foregoing subsection) and of section 28 of the principal Act shall apply to any tidal waters within the seaward limits specified in Schedule 2 to this Act (in this section referred to as "controlled waters") as they apply to a stream; but the Secretary of State may by order direct that the provisions of the said sections 1 to 3 shall so apply to such controlled waters as may be specified in the order.

(3) The Secretary of State may by order direct that the provisions of this Act and of section 28 of the principal Act shall apply to any tidal waters (not being controlled waters) specified in the order in the like manner as these provisions may be applied to controlled waters under the last foregoing subsection; and thereupon those waters shall become controlled waters within the meaning of this section, and their seaward limits shall, as prescribed in the order, be added to the said Schedule 2.

(4) For the purposes of the application of this Act and section 28 of the principal Act to any tidal waters (including all controlled waters) the river purification authority shall be the one whose area includes the land or premises from which

the discharge in question is or is to be made, or, as the case may be, from which the effluent is or is to be discharged by means of the new or altered outlet in question.

(5) For the purposes of the functions of a river purification authority their area shall include any tidal waters adjoining that area to which the provisions of this section apply; and accordingly in section 3(1) of the principal Act for the words "this Act for the time being applies" there shall be substituted the words "the Rivers (Prevention of Pollution) (Scotland) Acts 1951 and 1965 apply".

(6) Section 28(8)(a) of the principal Act (which defines the expression "new or altered outlet" by reference to the date of the coming into force of that section) shall have effect in relation to any controlled waters (other than waters to which the said section 28 applied immediately before the coming into force of this Act by virtue of an order made under the said section 29) as if for the reference to the date of the coming into force of the said section 28 there were substituted a reference to the date of the coming into force of this Act; and in relation to any tidal waters specified in an order made under subsection (3) of this section the said section 28(8)(a) shall have effect as if for the reference first mentioned there were substituted a reference to the coming into force of the order.

(7) The provisions of subsections (3) to (5) of section 29 of the principal Act shall apply to an order made under this section as they apply to an order made under subsection (2) of that section; and in section 31(1) of that Act (which provides, among other things, that certain orders shall be subject to annulment in pursuance of a resolution of either House of Parliament) after the words "of this Act" there shall be inserted the words "or by section 8 of the Rivers (Prevention of Pollution) (Scotland) Act 1965".

#### *Miscellaneous and supplemental*

9.—(1) A person guilty of a contravention of section 1 of this Act or, a person who, after the commencement of this Act, is guilty of a contravention of section 28 of the principal Act, or of an offence punishable under section 22 of that Act shall be liable—

Penalties and proceedings for certain offences.

a) on summary conviction to—

(i) a fine not exceeding one hundred pounds; and

(ii) in the case of an offence, which is shown to the satisfaction of the court to be substantially a repetition or continuation of an earlier offence by him after he has been convicted of the earlier offence (whether under the said sections or otherwise), to a further fine not exceeding twenty pounds

for every day on which the earlier offence has been so repeated or continued by him or of two hundred pounds (whichever is the greater) or to imprisonment for a term not exceeding three months, or to both such a fine and imprisonment; or

(b) on conviction on indictment to—

(i) a fine not exceeding five hundred pounds; and

(ii) in the case of an offence, which is shown to the satisfaction of the court to be substantially a repetition or continuation of an earlier offence by him after he had been convicted of the earlier offence (whether under the said sections or otherwise), to a further fine not exceeding one hundred pounds for every day on which the earlier offence has been so repeated or continued by him or of one thousand pounds (whichever is the greater) or to imprisonment for a term not exceeding six months or to both such a fine and imprisonment.

(2) Section 22(3) of the principal Act (under which it is a defence to a charge under subsection (1)(a) of that section to show that it was not reasonably practicable to dispose of the effluent in any other way) shall cease to have effect.

(3) Without prejudice to the exercise of the functions of a river purification authority in relation to any discharge of an effluent from a vessel, in a case where the provisions of the Oil in Navigable Waters Acts 1955 and 1963 apply to restrict such a discharge, no proceedings for an offence against this Act or against the principal Act shall lie in respect of that discharge.

Samples of  
effluent.

10.—(1) In any legal proceedings it shall be presumed, until the contrary is shown, that any sample of effluent taken at an inspection chamber or manhole or other place provided in compliance with a condition imposed under this Act or section 28 of the principal Act in relation to any waters is a sample of what was passing from the land or premises to those waters.

(2) A river purification authority may agree with the occupier of any land or premises from which effluent is discharged on the point or points at which, in exercise of the river purification authority's rights under section 19 of the principal Act, samples are to be taken of the effluent passing into any waters, and in any legal proceedings it shall be presumed, until the contrary is shown, that any sample of effluent taken at a point fixed under this section is a sample of what was passing from the land or premises to those waters.

(3) An agreement under the last foregoing subsection shall have effect in relation to the land or premises (notwithstanding any change of occupier), but the river purification authority or

the occupier for the time being may at any time declare that it shall cease to have effect.

(4) In default of agreement under the foregoing provisions of this section, the river purification authority may apply to the Secretary of State and the Secretary of State may, after considering any representations made to him by the occupier of the land or premises and any other person who appears to the Secretary of State to be interested, fix the point at which samples are to be taken; and the Secretary of State may from time to time on the application of the river purification authority or the occupier of the land or premises review and vary any decision taken by him under this subsection.

(5) Every river purification authority shall maintain a register containing such particulars as the Secretary of State may direct of sampling points fixed under the foregoing provisions of this section, and the register shall be open to inspection at all reasonable hours by any person appearing to the river purification authority to be interested.

(6) Section 19 of the principal Act shall be amended in accordance with the following provisions of this subsection, that is to say—

(a) for subsection (2) there shall be substituted the following subsections:—

“(2) Subject to the next following subsection, the result of any analysis of a sample taken under this section shall not be admissible as evidence in any legal proceedings in respect of any effluent passing from any land or vessel unless the following requirements are complied with, that is to say, the person taking the sample—

- (a) forthwith notifies to the occupier of the land or the owner or master of the vessel his intention to have it analysed, and
- (b) there and then divides the sample into three parts and causes each part to be placed in a container which is sealed and marked, and
- (c) delivers one part to the occupier of the land or the owner or master of the vessel, retains one part for future comparison, and, if he thinks fit to have an analysis made, submits one part to the analyst.

(2A) If it is not reasonably practicable for the person taking the sample forthwith to notify to the occupier of the land or the owner or master of the vessel his intention to have it analysed, the last preceding subsection shall be construed as requiring the matters specified in paragraphs (a) to (c) thereof to be done as soon as is reasonably practicable.

(2B) In relation to any legal proceedings in respect of any effluent passing from a local authority sewer into any water, subsection (2) of this section shall have effect as if the reference to the occupier of the land were a reference to the sewerage authority by whom the sewer is maintained.”;

(b) after subsection (3) there shall be inserted the following subsection:—

“ (4) In this section any reference to an analysis shall be construed as including a reference to any test of whatever kind, and ‘analysed’ and ‘analyst’ shall be construed accordingly, and any reference to land includes a reference to premises.”.

Restriction on disclosure of information.

11.—(1) If any person discloses any information—

(a) which has been furnished to or obtained by him in connection with an application for consent, or the imposition of conditions, under this Act or the principal Act (including the variation of conditions, and appeals and applications to the Secretary of State); or

(b) which is derived from a sample of effluent taken for the purposes of this Act or the principal Act,

he shall be guilty of an offence, unless the disclosure is made—

(i) with the consent of the person by whom the information was furnished or from whom it was obtained or, in the case of information derived from a sample of effluent, of the person making the discharge in question; or

(ii) in connection with the execution of this Act or the principal Act; or

(iii) for the purposes of any proceedings arising out of this Act or the principal Act (including appeals and applications to the Secretary of State) or of any criminal proceedings whether so arising or not, or for the purpose of any report of any such proceedings.

(2) A person guilty of an offence under the foregoing subsection shall be liable on summary conviction to a fine not exceeding one hundred pounds or to imprisonment for a term not exceeding three months or to both.

(3) Nothing in this section shall prevent the disclosure of information derived from a sample of the waters into which an effluent is discharged.

Prohibition on depositing of solid refuse in certain cases.

12. The prohibition imposed subject to certain exceptions by section 22 of the principal Act on the depositing of solid refuse from a mine or quarry so that it falls or is carried into a stream shall be extended to include any solid refuse.



13.—(1) In section 9 of the Salmon and Freshwater Fisheries (Protection) (Scotland) Act 1951 (saving for certain acts which would otherwise be offences) for the words “where such act relates to salmon” there shall be substituted the words “in the case of an act which relates to salmon and which is not an act specified in paragraph (a) or (b) of section 4 of this Act, with the previous permission in writing”.

Saving for certain acts done for scientific etc. purposes with consent of Secretary of State or in certain cases of a district board.  
1951 c. 26.

(2) In section 22(6) of the principal Act at the end there shall be inserted the following paragraph—

“(e) any act which, by virtue of section 9 of the Salmon and Freshwater Fisheries (Protection) (Scotland) Act 1951, is not a contravention of either paragraph (a) or paragraph (b) of section 4 of the said Act (which paragraphs prohibit the use of any explosive substance, and of poison or other noxious substance for the taking or destroying of fish).”

14.—(1) The provisions of the principal Act specified in the following subsection shall apply—

Application of principal Act to discharges to streams and tidal waters.

- (a) in relation to a discharge of trade or sewage effluent to a stream to which this Act applies as they apply in relation to any discharge controlled under section 28 of the said Act, and
- (b) in relation to controlled waters within the meaning of section 8 of this Act as they apply in relation to a stream.

(2) The provisions specified for the purpose of subsection (1) of this section are as follows—

- (a) section 18—provision and obtaining of information,
- (b) section 19—power to take samples of effluent,
- (c) section 20—powers of entry and inspection,
- (d) section 21—penalty for obstruction,
- (e) section 25—byelaws,
- (f) section 26—supplementary provisions with regard to byelaws,
- (g) section 30—local inquiries,
- (h) section 31—orders,
- (i) section 33—supplementary powers of the Secretary of State,
- (j) section 34—repeal or amendment of local enactments.

15.—(1) In this Act “the principal Act” means the Rivers (Prevention of Pollution) (Scotland) Act 1951 and this Act shall be construed as one with the principal Act.

Interpretation and construction.  
1951 c. 66.

(2) In this Act any reference to the terms of a consent or notice includes a reference to any conditions attaching to such a consent or notice.

(3) Nothing in this Act or in any order made under section 29 of the principal Act shall be taken as applying to the ordinary use for the purpose of sanitation on vessels in tidal waters of sanitary appliances from which polluting matter passes or can pass into such waters, unless a byelaw made under section 25(1)(c) of the principal Act is in force in relation to these waters.

(4) Any reference in this Act to any other enactment shall be construed as a reference to that enactment as amended by or under any other enactment.

**Expenses.**

16. There shall be paid out of moneys provided by Parliament—

- (a) any expenses incurred by the Secretary of State under this Act ; and
- (b) any increase attributable to the provisions of this Act in the sums payable under any other enactment out of moneys so provided.

**Short title,  
citation,  
extent,  
repeals and  
commence-  
ment.**

17.—(1) This Act may be cited as the Rivers (Prevention of Pollution) (Scotland) Act 1965.

(2) This Act and the Rivers (Prevention of Pollution) (Scotland) Act 1951 may be cited together as the Rivers (Prevention of Pollution) (Scotland) Acts 1951 and 1965.

(3) This Act shall extend to Scotland only.

(4) Any proceedings pending under section 22, 24 or 28 of the principal Act at the commencement of this Act may be continued and determined as if this Act had not been passed.

(5) The provisions of the principal Act mentioned in Schedule 3 to this Act shall have effect subject to the amendments specified therein, being minor amendments and amendments consequential on the foregoing provisions of this Act.

(6) The provisions of the principal Act mentioned in Schedule 4 to this Act shall be repealed to the extent specified in the third column of that Schedule.

(7) Save as otherwise expressly provided, this Act shall come into force at the expiration of a period of two months beginning with the date on which it is passed.

## SCHEDULES

### SCHEDULE 1

Section 5.

#### STATEMENT TO BE INCLUDED IN CONSENTS AND NOTICES

The terms of this [consent] [notice] will not, without the consent in writing of the person to whom this [consent] [notice] is given (or his successor), be altered before the expiration of the period ending with the                    day of                    19   .

### SCHEDULE 2

Section 8.

#### SEAWARD LIMITS OF CONTROLLED WATERS

In this Schedule, a group of two letters and eight figures identifying or associated with any point represents the map co-ordinates of that point estimated to the nearest ten metres on the grid of the national reference system used by the Ordnance Survey on its maps and plans.

1. A line drawn from Holborn Head at ND10927158 to Easter Head at ND20247684.
2. A line drawn across Wick Bay from North Head at ND38255100 to South Head at ND37644970.
3. A line drawn across the entrance to Loch Fleet from NH81269557 to NH81249534.
4. A line drawn across the Dornoch Firth from the seaward end of the pier near Embo at NH82089209 to Tarbat Ness at NH94908780.
5. A line drawn from North Sutor at NH81206867 to Sutors Stacks at NH81246705.
6. A line drawn from NH73835800 near Rosemarkie to NH77005747 near Fort George.
7. A line drawn from NH84755680 near the fishing station to the seaward end of the east pier at NH88885753 and thence to the Nairn-Auldearn parish boundary at NH89915747.
8. A line drawn across the entrance to Findhorn Bay from NJ03206470 to NJ03206450.
9. A line drawn from the seaward end of the north pier at Branderburgh Harbour at NJ24037117 to NJ28956767 near Boar's Head Rock.
10. A line drawn from NJ31556645 near Rifle Range to the seaward end of the east pier at Portgordon at NJ39626446.
11. A line drawn from Knock Head at NJ65866600 to Collie Rocks at NJ70506522 and thence to NJ72296483 at Bay of Cullen.
12. A line drawn from the west pier at Sandhaven at NJ96656756 to Kinnairds Head at NJ99826769 and thence to the seaward end of the jetty near Cairnbulg Point at NK03366568.
13. A line drawn from Criag Ewan at NK12244813 to North Head at NK14134644 and thence to Buchan Ness at NK13774220.
14. A line drawn from The Bow at NK10483627 to NK08663335 near The Skares.

## SCH. 2

15. A line drawn from NK01242500 to the east end of the Newburgh Bar at NK01062387 and thence to NK00262300.

16. A line drawn from east of Club House at NJ95510974 to Girdle Ness at NJ97380530 and thence to Greg Ness at NJ97220424.

17. A line drawn across Craigevan Bay and Stonehaven Bay from Garron Point at NO89378770 to Downie Point at NO88238535.

18. A line drawn from Milton Ness at NO77066476 to Scurdie Ness at NO73395663.

19. A line drawn from the Deil's Head at NO67074180 to Fife Ness at NO63830976.

20. A line drawn across the Firth of Forth from Kincaig Point at NT46509970 to Gullane Point at NT46158310.

21. A line drawn from St. Baldred's Cradle at NT63828128 to Meikle Spiker at NT68307940 and thence to Lawrie's Den at NT70157832.

22. A line drawn from the point at which the national boundary between Scotland and England meets the coast, thence 880 yards or thereby approximately north-east to NT98505810, thence approximately north-north-west to NT96006510 (a point 1320 yards or thereby east of the rock Buss Craig by the entrance to Eyemouth Harbour), thence approximately north-west to NT92006980 (a point 880 yards or thereby north-east of St. Abb's Head Lighthouse), thence approximately west-north-west to NT86107180 (a point 880 yards or thereby north of Fast Castle), thence approximately west-north-west to NT77707320 (a point 880 yards or thereby north-east of the mouth of the Dunglass Burn), thence to the mouth of the Dunglass Burn.

23. A line drawn across the River Tweed from the north bank at NT94725217.

24. A line drawn across the Solway Firth from the landward end of the pier at Silloth in Cumberland to Southernness Point in Kirkcudbrightshire.

25. A line drawn across Rough Firth and Auchencairn Bay from Castlehill Point at NX85415238 to Balcary Point at NX82874938.

26. A line drawn across Kirkcudbright Bay from Fox Craig at NX65304320 to Gipsy Point at NX68534360.

27. A line drawn across Wigtown Bay from Eggerness Point at NX49384655 to Meggerland Point at NX59604760.

28. A line drawn across Luce Bay from Ringdoo Point at NX17125552 to the landward end of the pier at Stair Haven at NX20875365.

29. A line drawn across Loch Ryan from Milleur Point at NX02027369 to Finnarts Point at NX04557410.

30. A line drawn from Downan Point at NX06778035 to the pier at Foreland at NX08108303.

31. A line drawn from Black Neuk at NX16969534 to the seaward end of the pier at Girvan Harbour at NX17989830 and thence to NX18389915 near Girvan Mains.

32. A line drawn from Heads of Ayr at NS28441880 to Farland Head at NS17824847.

33. A line drawn across the Sound of Bute and the Firth of Clyde from Skipness Point at NR91255730 to Farland Head at NS17824847.

SCH. 2

34. A line drawn across Campbeltown Loch and Kildalloig Bay from Macrangan's Point at NR75382136 to NR75221956 near Davarr House.

35. A line drawn across Loch Linnhe and the Firth of Lorne from Rubha An Ridire at NM73354000 to the south end of Lismore Island at NM78383575, thence to Rubha Na Feundain at the south end of Kerrera at NM78502675 and thence to Barnacarry Bay at NM80602300.

### SCHEDULE 3

Section 17.

#### MINOR AND CONSEQUENTIAL AMENDMENTS OF THE PRINCIPAL ACT

In section 22—

in subsection (1) for paragraph (c) there shall be substituted the following paragraph—

“(c) if he deposits on any land any solid refuse so that it falls or is carried into a stream”;

in subsection (4) for the words from “(which consent” to “quarry” there shall be substituted the words “of any solid refuse”;

subsections (5) and (7) shall be omitted;

in subsection (9) for the words from “the proviso” to the word “section” there shall be substituted the words “section 9(1) of the Rivers (Prevention of Pollution) (Scotland) Act 1965”;

in subsection (10) for the words “subsection (7)” there shall be substituted the words “section 9(1) of the Rivers (Prevention of Pollution) (Scotland) Act 1965”.

In section 23—

in subsection (2) for the words “the proviso to subsection (7)” there shall be substituted the words “section 9(1) of the Rivers (Prevention of Pollution) (Scotland) Act 1965”.

In section 24—

in subsection (1) the words “(which shall not be unreasonably withheld)” wherever they occur shall be omitted;

subsection (3) shall be omitted.

In section 28—

in subsection (1) the words “(which consent shall not be unreasonably withheld)” shall be omitted;

in subsection (2) for the words “reasonably impose” there shall be substituted the words “think fit”, and at the end of that subsection there shall be inserted the following words “and it shall be unlawful to bring into use a new or

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Act 1965*

altered outlet or to begin to make a new discharge without complying with any conditions imposed by the river purification authority under this subsection ” ;

in subsection (3) the word “ reasonably ” shall be omitted ;  
subsections (5), (6), (10), (11) and (13) shall be omitted.

In section 29—

in subsection (2) after the words “ direct that ” there shall be inserted the words “ any of ”.

Section 17.

SCHEDULE 4

REPEALS

Session and Chapter	Short Title	Extent of Repeal
14 & 15 Geo. 6. c. 66.	Rivers (Prevention of Pollution) (Scotland) Act 1951.	<p>In section 20, subsection (6). In section 22, subsection (3); in subsection (4) the words “ (which consent shall not be unreasonably withheld) ”; subsections (5) and (7). In section 24, in subsection (1) the words “ (which shall not be unreasonably withheld) ” wherever they occur; subsection (3). In section 25, subsections (1)(a), (2) and (3). In section 26, subsection (1). Section 27. In section 28, in subsection (1) the words “ (which consent shall not be unreasonably withheld) ”; in subsection (3) the word “ reasonably ”; subsections (5), (6), (10), (11) and (13). In section 35(3), from the beginning to the word “ Act ”. In Schedule 3, paragraph 2.</p>



# Cereals Marketing Act 1965

## 1965 CHAPTER 14

An Act to provide for the establishment of a Home-Grown Cereals Authority, and to make provision as to the functions and finances of the Authority; and for purposes connected therewith. [2nd June 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### PART I

#### CONSTITUTION AND NON-TRADING FUNCTIONS OF HOME-GROWN CEREALS AUTHORITY

1.—(1) There shall be established an Authority, to be called Constitution of Authority. the Home-Grown Cereals Authority (in this Act referred to as “the Authority”), who shall perform the functions assigned to them by or under this Act for the purpose of improving the marketing of home-grown cereals.

(2) The Authority shall consist of not less than twenty-one and not more than twenty-three members appointed by the Ministers; and of those members—

- (a) not less than three and not more than five shall be appointed as being independent persons;
- (b) nine shall be appointed as being persons capable of representing the interests of growers of home-grown cereals, and of those nine such number as appears to the Ministers to be adequate shall be appointed as being also capable of representing the interests of farmers who use home-grown cereals for feeding live-stock kept by them;

## PART I

(c) nine shall be appointed as being persons capable of representing the interests of persons who are either dealers in, or persons who process, home-grown cereals.

(3) Of the members appointed under paragraph (a) of subsection (2) of this section, the Ministers shall appoint one to be chairman and one to be deputy chairman of the Authority.

(4) Of the members appointed under paragraph (b) of subsection (2) of this section, at least one shall be appointed as being capable of representing, in particular, the interests of growers of home-grown cereals in Scotland, and one shall be appointed as being capable of representing, in particular, the interests of growers of home-grown cereals in Northern Ireland.

(5) Before appointing the members referred to in paragraphs (b) and (c) of subsection (2) of this section, the Ministers shall consult such organisations appearing to them to represent to any substantial extent the interests in respect of which the members in question are to be appointed as the Ministers consider appropriate.

(6) The Authority shall—

(a) pay to the members of the Authority such remuneration and such travelling or other allowances as the Ministers may, with the approval of the Treasury, determine, and

(b) in the case of any member of the Authority to whom the Ministers, with the approval of the Treasury, determine that this paragraph applies, pay such pension, or make such payments towards the provision of a pension, to or in respect of him as the Ministers and the Treasury may determine in his case.

(7) The provisions of Schedule 1 to this Act shall have effect with respect to the Authority.

Bonus  
payments and  
loans in  
respect of  
forward  
contracts.

2.—(1) The Authority may (and, in so far as they are required to do so by subsection (3) of this section, the Authority shall) prepare and submit to the appropriate Minister or Ministers one or more schemes under this section.

(2) Every such scheme shall provide for the making by the Authority of bonus payments in respect of forward contracts which—

(a) are contracts for the sale of home-grown cereals of a kind, and grown in a part of the United Kingdom, to which the scheme relates, and

(b) are contracts made by the growers of such cereals.

(3) Without prejudice to any power of the Authority to prepare a scheme under this section with respect to any other kind of home-grown cereals, or to include any other kind of



home-grown cereals in a scheme prepared in pursuance of this subsection, it shall be the duty of the Authority, as soon as practicable after they are established, to prepare and submit to the appropriate Minister or Ministers one or more schemes under this section comprising, or together comprising, wheat and barley grown in all parts of the United Kingdom.

(4) Any scheme under this section may include provision for the making or guaranteeing by the Authority of loans to growers of home-grown cereals in respect of forward contracts made by them for the sale of such cereals; and (either in addition to, or instead of, the inclusion of any such provision in a scheme under this section) the Authority may make arrangements for the making or guaranteeing of such loans by other persons on the recommendation of the Authority.

(5) Where a scheme under this section includes any such provision as is mentioned in the last preceding subsection, the scheme shall also include provision whereby any person who—

- (a) satisfies the Authority that in the ordinary course of business he makes loans to farmers to provide them with working capital, and that a grower of home-grown cereals has applied to him for such a loan, or has received from him such a loan which has not yet been repaid, or
- (b) satisfies the Authority that he extends credit to farmers in the ordinary course of a business of supplying goods or services required for agricultural purposes, and that a grower of home-grown cereals has applied to him for credit to be so extended, or has received from him credit so extended which is still outstanding,

and who (in either case) fulfils such other requirements (if any) as may be determined in accordance with the scheme, may request the Authority, and the Authority shall thereupon be required, to furnish to him such information as may be determined in accordance with the scheme with respect to loans made to that grower by the Authority in pursuance of the scheme.

3.—(1) The Authority may also prepare and submit to the appropriate Minister or Ministers one or more schemes under this section; and any such scheme may relate—

- (a) either to all kinds of home-grown cereals or to one or more kinds of home-grown cereals specified in the scheme, and
- (b) either to the whole of the United Kingdom or to any part of the United Kingdom so specified.

Bonus  
payments  
in respect of  
deliveries  
of cereals.

## PART I

(2) Any scheme under this section shall provide for the making by the Authority of bonus payments in respect of cereals which, being cereals of a kind, and grown in a part of the United Kingdom, to which the scheme relates, are (whether in pursuance of a forward contract or not) delivered at such time of the year as may be specified in the scheme.

General provisions as to schemes under ss. 2 and 3.

4.—(1) A scheme under section 2 or section 3 of this Act shall not have effect unless it is approved by the appropriate Minister or Ministers.

(2) Any such scheme may either specify the rates of any bonus payments to be made under the scheme or may provide for those rates to be determined annually by the Authority, with the approval of the appropriate Minister or Ministers, for each year in respect of which the scheme is in force.

(3) Any bonus payment to be made in pursuance of any such scheme shall be paid to the grower who makes the forward contract or, as the case may be, delivers the cereals in question, or, if the Authority are satisfied that the interest of the grower in the payment has passed to some other person, shall be paid to that other person.

(4) Subject to the provisions of subsections (2) and (3) of this section, any such scheme shall include provision as to the circumstances in which, and any conditions subject to which, bonus payments are to be made in pursuance of the scheme.

(5) Where, in pursuance of subsection (4) of section 2 of this Act, a scheme under that section includes provision for the making or guaranteeing of loans by the Authority, the scheme shall include provision as to the circumstances in which, and any conditions subject to which, loans may be made or guaranteed by the Authority in pursuance of the scheme.

Supplementary provisions as to schemes.

5.—(1) Any scheme under section 2 or section 3 of this Act may be varied or revoked by a subsequent scheme thereunder.

(2) Where a scheme under either of those sections is for the time being in force, and the Authority represent to the appropriate Minister or Ministers that the scheme should be revoked without being replaced by another scheme, the appropriate Minister or Ministers may by order revoke the scheme.

(3) Any scheme under either of those sections, and any order under the last preceding subsection, may contain such transitional, incidental and supplementary provisions as appear to the Authority, or to the appropriate Minister or Ministers, as the case may be, to be necessary or expedient.

6.—(1) For the purpose specified in section 1(1) of this Act, the Authority may carry on any of the activities mentioned in the following provisions of this section; and any power conferred on the Authority by this section to carry on any activity shall be construed as including a power—

PART I  
Further  
non-trading  
functions of  
Authority.

- (a) to carry on that activity in co-operation with any other person, or
- (b) to do anything (including the provision of financial assistance) calculated to procure, promote or facilitate the carrying on of that activity by any other person.

(2) The Authority may compile or prepare information or estimates with respect to prices, supply, demand and other market conditions (whether actual or prospective) relating to cereals or related products; and (subject to section 17(2) of this Act) the Authority may publish or disseminate any such information or estimates, and any other information compiled, or estimates prepared, in the course of the performance of their functions under this Act.

(3) In publishing or disseminating any such information or estimates as are mentioned in the last preceding subsection, the Authority may include recommendations as to prices which would, in their opinion, be appropriate in selling home-grown cereals, having regard to any prices specified in the information or estimates.

(4) The Authority may devise and disseminate, or otherwise encourage the adoption of, new, improved or standardised systems, procedures or forms for use in connection with the marketing, or preparation for marketing, of home-grown cereals.

(5) The Authority may conduct research or other experimental work in—

- (a) the collection, storage, conservation, testing and distributing of home-grown cereals, and
- (b) the invention, development or assessment of new uses of, or processes which might be applied to, home-grown cereals,

and may carry out demonstrations of the results of any such work or of any other new or improved methods relating to, or apparatus for use in, the marketing of cereals.

7.—(1) If it appears to the Ministers, after consultation with the Authority, that for the purpose specified in section 1(1) of this Act it is expedient for the Authority to perform additional non-trading functions, the Ministers may, if they think fit, by order confer on the Authority for that purpose such additional non-trading functions as may be specified in the order.

Power  
to confer  
additional  
non-trading  
functions on  
Authority.

## PART I

(2) Any order under this section may be varied or revoked by a subsequent order thereunder.

(3) Except as provided by subsection (4) of this section, an order under this section shall not be made unless a draft of the order has been laid before Parliament and approved by a resolution of each House of Parliament.

(4) The last preceding subsection shall not apply to an order under this section which confers additional non-trading functions on the Authority otherwise than by varying a previous order if the Ministers certify that, in their opinion, all the functions specified in the order are similar in character to those conferred on the Authority by section 6 of this Act ; and that subsection—

(a) shall not apply to an order under this section which varies a previous order if the Ministers certify that, in their opinion, all the functions conferred by the original order as it will have effect in consequence of the varying order will be functions similar in character to those conferred on the Authority by section 6 of this Act, and

(b) shall not apply to an order which revokes a previous order without itself conferring any functions on the Authority if a certificate under this subsection was given in respect of the previous order.

(5) In this section “ additional non-trading functions ” means functions which—

(a) do not fall within sections 2 to 6 of this Act, and

(b) do not consist (wholly or in part) of buying or selling cereals, except in so far as the buying or selling of cereals may be requisite for purposes of research or other experimental work or for purposes of demonstration.

## PART II

## TRADING FUNCTIONS OF AUTHORITY

Orders  
empowering  
Authority  
to deal in  
home-grown  
cereals.

8.—(1) If it is represented to the Ministers by the Authority, and the Ministers are satisfied, that the purpose specified in section 1(1) of this Act cannot be adequately fulfilled unless the Authority are empowered to perform trading functions, the Ministers may make an order under this section.

(2) Subject to the following provisions of this Part of this Act, any order under this section shall empower the Authority, for the purpose specified in section 1(1) of this Act, to perform

either or both of the following functions, as may be specified in the order, that is to say—

PART II

(a) to buy home-grown cereals otherwise than by way of forward contracts ;

(b) to buy home-grown cereals by way of forward contracts for delivery at times when, in the opinion of the Authority, deliveries of home-grown cereals would otherwise be inadequate.

(3) Any power conferred on the Authority in pursuance of this section to buy home-grown cereals shall include power to sell them, whether by way of forward contracts or otherwise, and to transport, store and otherwise deal with any cereals which the Authority have bought.

(4) In buying home-grown cereals, in the performance of their functions under this Part of this Act, the Authority shall have regard to what, among persons who process home-grown cereals, is the normal practice in respect of buying them from established dealers, or employing such dealers as their agents in buying them, and shall conform to that practice so far as appears to the Authority to be practicable to do so.

(5) Any order under this section may be varied or revoked by a subsequent order thereunder, whether in pursuance of representations made by the Authority or without any such representations ; but the variation or revocation of an order under this section shall not affect the exercise by the Authority, in relation to any cereals which they have bought before the variation or revocation takes effect, of any of the powers referred to in subsection (3) of this section.

(6) Any order made under this section shall cease to have effect at the end of the period of forty days beginning with the day on which the order is made (but without prejudice to anything previously done under the order or to the making of a new order) unless before the end of that period the order is approved by resolution of each House of Parliament.

(7) In reckoning any period for the purposes of the last preceding subsection, no account shall be taken of any time during which Parliament is dissolved or prorogued or during which both Houses are adjourned for more than four days.

9.—(1) Notwithstanding anything in the last preceding section, any power of the Authority to buy home-grown cereals of any kind, in pursuance of an order under that section, shall not become exercisable until a time when the average market price for the prescribed quality of home-grown cereals of that kind is, and has throughout a prescribed period been, below a price determined (by reference to minimum import prices levels) in accordance with the provisions of Schedule 2 to this Act.

Restrictions  
on trading  
dependent on  
market price  
of cereals.

H

## PART II

(2) Where the condition as to average market price specified in the preceding subsection is fulfilled in respect of any kind of home-grown cereals, then (subject to the following provisions of this Part of this Act) any power of the Authority to buy home-grown cereals of that kind, in pursuance of an order under the last preceding section, shall become exercisable and shall continue to be exercisable until a time when the average market price for the prescribed quality of home-grown cereals of that kind is, and has throughout a prescribed period been, at or above a price determined as mentioned in the preceding subsection, and shall then cease to be exercisable.

(3) Where, in the case of any kind of home-grown cereals, the condition as to average market price last-mentioned in the last preceding subsection is fulfilled, and at any subsequent time the condition as to average market price specified in subsection (1) of this section is again fulfilled, any power of the Authority to buy home-grown cereals of that kind, in pursuance of an order under the last preceding section, shall (subject to the following provisions of this Part of this Act) again become exercisable; and the provisions of the last preceding subsection, and the preceding provisions of this subsection, shall have effect as often as the conditions referred to in those provisions respectively are fulfilled.

(4) Nothing in this section shall be construed as empowering the Authority to buy home-grown cereals as mentioned in paragraph (a), or as mentioned in paragraph (b), of subsection (2) of the last preceding section at any time when, in consequence of the revocation or variation of an order under that section, the Authority have ceased to be empowered to buy home-grown cereals as mentioned in the paragraph in question.

(5) In this section "prescribed" means prescribed by regulations made by the Ministers; and any such regulations may make provision as to the way in which, for the purposes of this section, the average market price for any prescribed quality of home-grown cereals of any kind is to be determined at any particular time, and (without prejudice to the application to any such regulations of section 23(1) of this Act) any such regulations may prescribe different periods for the purposes of subsection (1) and subsection (2) of this section respectively.

(6) In this section, and in the following provisions of this Part of this Act, references to buying home-grown cereals are references to entering into contracts (whether forward contracts or not) for the purchase of such cereals.

Further  
limitations  
on trading.

10.—(1) At any time while an order under section 8 of this Act is in force, the Ministers may, if they consider it necessary or expedient to do so, by regulations prohibit the Authority

## PART II

from buying home-grown cereals of a kind prescribed by the regulations during such part of the year as may be so prescribed; and (without prejudice to the application to any such regulations of section 23(1) of this Act) if the order empowers the Authority to buy home-grown cereals in both of the ways specified in section 8(2) of this Act, any such prohibition may either extend to the buying of home-grown cereals in both of those ways or may be limited to one of them, as the Ministers may determine.

(2) The Authority shall not have power to enter into forward contracts in one year for the purchase of cereals for delivery in a subsequent year.

(3) Any prohibition imposed by or under this section shall be in addition to any restrictions imposed by the last preceding section.

11.—(1) Where in the performance of their functions under this Part of this Act the Authority buy any cereals in a particular year, it shall be their duty to sell those cereals for delivery either before the end of that year or not later than one month after the end of that year. Sale of cereals purchased by Authority.

(2) In respect of each year in which an order under section 8 of this Act is in force (whether it is in force during the whole of the year or during a part of it) the Authority shall, as soon as practicable after the end of the month immediately following the end of the year,—

- (a) if no home-grown cereals were held by, or at the disposal of, the Authority at the end of that month, send to the Ministers a certificate stating that fact, or
- (b) in any other case, send to the Ministers a certificate stating the quantity of home-grown cereals of each kind held by, or at the disposal of, the Authority at the end of that month.

## PART III

## FINANCIAL AND SUPPLEMENTARY PROVISIONS

*Financial*

12.—(1) The Minister of Agriculture, Fisheries and Food (in this section referred to as “the Minister”) may, with the consent of the Treasury, make contributions out of moneys provided by Parliament towards expenditure incurred or to be incurred by the Authority in the performance of their functions under Part I of this Act (including Schedule 1 to this Act) except so much of any such expenditure as consists or is to consist of bonus payments or loans made by the Authority, or of sums required for fulfilling guarantees given by the Authority, under that Part of this Act. Contributions by Minister of Agriculture, Fisheries and Food.

## PART III

(2) Any contributions under this section may be made subject to any conditions regulating or restricting the functions of the Authority, imposing requirements as to the inspection of accounts and records, or relating to other matters, which the Minister may specify; and the Minister may recover the whole or any part of a contribution which is made subject to a condition, if that condition is not complied with.

(3) Any sums recovered by the Minister under the last preceding subsection shall be paid into the Exchequer.

Orders  
prescribing  
rates of levy.

13.—(1) Before the beginning of each year the Authority shall prepare and submit to the Ministers either—

- (a) an estimate of the amount required to be raised by levy for that year for the purposes of the Authority's functions under Part I of this Act, or
- (b) such an estimate as is mentioned in the preceding paragraph and also an estimate of the amount required to be raised by levy for that year for the purposes of the Authority's functions under Part II of this Act.

(2) Together with any estimate submitted under this section, the Authority shall submit to the Ministers proposals as to—

- (a) the kinds of home-grown cereals in respect of which a levy should be imposed, and
- (b) the apportionment of the amount specified in the estimate as between those kinds of home-grown cereals.

(3) As soon as practicable after the submission to the Ministers of one or more estimates for any year under this section, the Ministers shall—

- (a) determine the amount to be raised by levy for that year for the purposes of the Authority's functions under Part I of this Act, and (where applicable) the amount to be so raised for the purposes of their functions under Part II of this Act, and the kinds of home-grown cereals in respect of which a levy is to be imposed for that year, and
- (b) apportion the amount (or, as the case may be, each of the amounts) so determined as between those kinds of home-grown cereals, and
- (c) make an order for that year specifying, in respect of each of those kinds of home-grown cereals, such rate of levy as appears to the Ministers to be sufficient (but not more than sufficient) to meet the amount (or, as the case may be, the aggregate amount) apportioned to that kind of home-grown cereals under this subsection.



(4) The rates of levy specified in an order under this section may be expressed either by reference to quantity of home-grown cereals delivered or to acreage of land used for the growing of home-grown cereals or partly in the one way and partly in the other; and the order shall include provision as to the way in which any such quantity or acreage is to be determined for the purposes of the levy.

(5) The provisions of Schedule 3 to this Act shall have effect with respect to estimates and orders under this section, and otherwise with respect to levies under this Part of this Act.

14.—(1) In addition to the preparation of an estimate or estimates in accordance with the last preceding section, the Authority shall, before the beginning of each year, consider, in respect of each kind of home-grown cereals, whether it is their intention that any levy to be imposed for that year under this Part of this Act shall be imposed in accordance with section 15 of this Act or shall be imposed in pursuance of a scheme under section 16 of this Act; and—

- (a) if, in the case of any kind of home-grown cereals, they intend that a levy for that year shall be imposed in pursuance of a scheme under section 16 of this Act which is then in force, they shall pass a resolution to that effect and shall publish notice of that resolution in the London, Edinburgh and Belfast Gazettes, or
- (b) if, in the case of any kind of home-grown cereals, they intend that a levy for that year shall be imposed in pursuance of such a scheme, but no such scheme is then in force, they shall submit such a scheme to the Ministers before the beginning of that year and shall publish in the London, Edinburgh and Belfast Gazettes notice of the submission of the scheme.

(2) Where for any year the Ministers have made an order under the last preceding section specifying a rate of levy for that year in respect of any kind of home-grown cereals, the following provisions of this section shall have effect.

(3) If in that year a scheme under section 16 of this Act is in force in respect of that kind of home-grown cereals, and the Authority have published in respect of that kind of home-grown cereals such a notice as is mentioned in paragraph (a) or paragraph (b) of subsection (1) of this section, a levy for that year shall be imposed in respect of that kind of home-grown cereals as mentioned in section 16(6) of this Act.

(4) In any case not falling within the last preceding subsection, a levy for that year shall be imposed in respect of that kind of home-grown cereals as mentioned in section 15(1) of this Act.

**PART III**  
**Levy**  
**recovered**  
**wholly or**  
**mainly by**  
**deduction.**

15.—(1) Where, in respect of any year (in this section referred to as “the relevant year”), a levy is, by virtue of subsection (4) of the last preceding section, to be imposed in accordance with this section in respect of any kind of home-grown cereals (in this section referred to as “the relevant kind of cereals”), a levy for that year shall be imposed on registered growers of the relevant kind of cereals, at the rate specified in relation thereto in the order for that year made under section 13 of this Act and in accordance with such provisions as to quantity or acreage as are contained in that order.

(2) If one or more deficiency payments would, apart from this section, be paid to or in respect of a registered grower of the relevant kind of cereals in respect of the relevant year, the amount of the levy which by virtue of this section is imposed on him for that year shall, so far as it appears to the appropriate Minister or Ministers to be practicable to do so, be deducted from that payment or (if more than one) from the aggregate of those payments, and the payment or payments shall be reduced accordingly.

(3) In so far as the amount, or any part of the amount, of the levy imposed on a registered grower by virtue of this section cannot be deducted as mentioned in the last preceding subsection, the Authority may recover it in either of the ways mentioned in subsections (4) and (5) of this section, or partly in the one way and partly in the other; and for the purposes of this subsection a certificate issued by the appropriate Minister or Ministers, stating that the amount of a levy, or such part of that amount as may be specified in the certificate, cannot be so deducted, shall be conclusive evidence of the fact so stated.

(4) If one or more bonus payments are payable to or in respect of that registered grower under Part I of this Act in respect of forward contracts made by him in the relevant year which relate to the relevant kind of cereals, or in respect of any of that kind of cereals delivered in that year, the amount of the levy, or the part of it in question, as the case may be, may be deducted by the Authority from that bonus payment or (if more than one) from the aggregate of those bonus payments, and the payment or payments shall be reduced accordingly.

(5) The amount of the levy, or the part of it in question, may be recovered by the Authority as a simple contract debt in any court of competent jurisdiction.

(6) The appropriate Minister or Ministers shall pay to the Authority any amounts deducted in pursuance of subsection (2) of this section.

(7) Any reference in this section to deducting an amount from a payment shall, where the amount in question is equal to or greater than the payment, be construed as including a reference to setting off the amount, or part of it, against the payment so as to extinguish any claim to the payment, and any reference to reducing a payment shall be construed accordingly.

(8) Any reference in this section to a deficiency payment includes a reference to a payment in advance on account of a deficiency payment; and any reference to a deficiency payment or bonus payment which, apart from this section, would be paid in respect of a registered grower is a reference to a deficiency payment or bonus payment which, apart from this section, would be paid to a person other than the registered grower as being a person to whom the interest of the registered grower in the payment has passed.

16.—(1) The Authority may prepare and submit to the Ministers a scheme for imposing (otherwise than in accordance with section 15 of this Act) a levy on growers of home-grown cereals of any kind specified in this scheme.

Scheme for raising levy otherwise than by deduction.

(2) So far as is necessary for determining the liability of persons to a levy imposed in accordance with a scheme under this section, such a scheme may confer on the Authority power to require any persons who are growers of, or dealers in, home-grown cereals, or who process home-grown cereals,—

- (a) to be registered in a register kept for the purpose by the Authority;
- (b) to furnish returns and other information, and to produce for examination on behalf of the Authority books and other documents in their custody or under their control; and
- (c) to keep records and to produce them for examination on behalf of the Authority.

(3) Any scheme under this section may be varied or revoked by a subsequent scheme thereunder.

(4) A scheme under this section shall not have effect unless it is approved by the Ministers by order; and any such order may approve the scheme with or without modifications, and may be revoked by a subsequent order, whether the subsequent order is made for the purpose of approving another scheme under this section or not.

(5) An order under the last preceding subsection shall be of no effect unless it is approved by a resolution of each House of Parliament.

(6) Where for any year a levy is, by virtue of section 14(3) of this Act, to be imposed in respect of any kind of home-grown

## PART III

cereals in pursuance of a scheme under this section, a levy for that year shall be imposed on growers of home-grown cereals of that kind—

- (a) at the rate specified in relation thereto in the order for that year made under section 13 of this Act, and in accordance with such provisions as to quantity or acreage as are contained in that order, and
- (b) in other respects, in accordance with the provisions of any scheme relating to that kind of home-grown cereals which is for the time being in force by virtue of this section.

Offences in relation to scheme under s. 16.

**17.—**(1) Any person who fails to comply with a requirement imposed by or under a scheme in accordance with subsection (2) of the last preceding section shall be guilty of an offence and liable on summary conviction to a fine not exceeding £100 or to imprisonment for a term not exceeding three months or both.

(2) Returns or other information furnished to or obtained by any person in pursuance of such a requirement shall not be disclosed except—

- (a) with the written consent of the person by whom the information was furnished, or
  - (b) to a member, officer or servant of the Authority, or
  - (c) to any of the three Ministers mentioned in section 24(1) of this Act or an officer or servant appointed by one of those Ministers, or
  - (d) in the form of a summary of similar returns or information furnished by or obtained from a number of persons, being a summary so framed as not to enable particulars relating to any one person or business to be ascertained from it, or
  - (e) for the purposes of any proceedings pursuant to this Act or of any criminal proceedings which may be taken, whether pursuant to this Act or otherwise, or for the purposes of a report of any such proceedings.
- (3) Any person who—
- (a) in furnishing any information for the purposes of a scheme under the last preceding section, makes a statement which he knows to be false in a material particular, or recklessly makes a statement which is false in a material particular, or
  - (b) wilfully makes a false entry in any document which is required to be produced in pursuance of any such scheme, or
  - (c) discloses any information in contravention of subsection (2) of this section,

shall be liable on summary conviction to a fine not exceeding £100 or to imprisonment for a term not exceeding three months or both, or on conviction on indictment to a fine or to imprisonment for a term not exceeding two years or both.

PART III

18.—(1) The Authority may establish and thereafter maintain a reserve fund for the purposes of their functions under Part I of this Act, and may establish and thereafter maintain a reserve fund for the purposes of any functions of the Authority under Part II of this Act. Reserve funds.

(2) Any moneys for the time being comprised in a reserve fund maintained under this section, and any other moneys of the Authority which are not for the time being required for any other purpose, may be invested in accordance with the next following subsection.

(3) Sections 1, 2, 5, 6, 12 and 13 of the Trustee Investments Act 1961 (which relate to the investment powers of trustees) shall have effect in relation to any such moneys, and in relation to any investments or other property for the time being representing any such moneys, as if they constituted a trust fund and the Authority were the trustees of that trust fund. 1961 c. 62.

19.—(1) Subject to the following provisions of this section, the Authority may borrow money and may pledge, mortgage or charge any of their property, including the proceeds of any levy under this Part of this Act. Borrowing powers.

(2) The Ministers may, by order made with the consent of the Treasury, direct that the aggregate amount outstanding in respect of the principal of any moneys borrowed by the Authority for the purposes of their functions under Part II of this Act shall not at any time exceed such sum as may be specified in the order; and, at any time while such an order is in force, that aggregate amount shall not exceed the sum so specified.

(3) Any order under this section may be revoked by a subsequent order thereunder.

(4) An order under this section shall not have effect unless it is approved by a resolution of each House of Parliament.

#### *Supplementary*

20.—(1) The Ministers, after consultation with the Authority, may give to the Authority such directions of a general character with respect to the performance of any functions of the Authority as appear to the Ministers to be requisite in the public interest; and it shall be the duty of the Authority to comply with any such directions. Powers of Ministers.

H\*

## PART III

(2) Any information obtained by a government department in the administration of any cereals (guarantee payments) order may, for the purpose of assisting the Authority in the performance of their functions under Part I of this Act, or under this Part of this Act, be disclosed to the Authority; and any such disclosure shall not be treated as a breach of contract, trust or confidence.

Report and  
accounts of  
Authority.

21.—(1) As soon as may be after the end of each accounting period the Authority shall prepare and submit to the Ministers a report on the discharge of their functions under this Act during that period, and the Ministers shall lay a copy of the report before each House of Parliament.

(2) The Authority shall keep proper accounts and shall prepare in respect of each of their accounting periods statements of account in such form as the Ministers, with the approval of the Treasury, may direct; and the accounts of the Authority for each accounting period shall be audited by auditors who are qualified accountants appointed for the purpose by the Authority.

(3) As soon as may be after the accounts of the Authority have been audited, the auditors shall transmit to the Ministers copies of the statements of account together with their report thereon, and the Ministers shall lay a copy of the statements and report before each House of Parliament.

(4) Copies of reports and statements of account prepared by the Authority under this section shall be made available to the public at a reasonable price.

(5) In this section—

- (a) “accounting period” means the period beginning with the establishment of the Authority and ending with such date falling not more than twelve months later as the Authority may determine, or any subsequent period of not more than fifteen months, beginning with the end of a previous accounting period, which the Authority may appoint, and
- (b) “qualified accountant” means a person who is a member, or a firm all of the partners wherein are members, of one or more of the following bodies, that is to say—

The Institute of Chartered Accountants in England and Wales;

The Institute of Chartered Accountants of Scotland;

The Association of Certified and Corporate Accountants;

The Institute of Chartered Accountants in Ireland ; PART III

Any other body of accountants established in the United Kingdom and for the time being recognised for the purposes of section 161(1)(a) of the Companies Act 1948 by the Board of Trade. 1948 c. 38.

**22.—(1)** No proceedings for an offence under this Act shall be instituted in England or Wales except— Prosecution of offences.

(a) by the Authority, or

(b) by, or with the consent of, the Director of Public Prosecutions.

**(2)** No proceedings for an offence under this Act shall be instituted in Northern Ireland except—

(a) by the Authority, or

(b) by, or with the consent of, the Attorney General for Northern Ireland.

**(3)** Where a body corporate is guilty of an offence under this Act, and that offence is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate, or any person who was purporting to act in any such capacity, he, as well as the body corporate, shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

**(4)** In this section “director”, in relation to a body corporate established by or under any enactment for the purpose of carrying on under national ownership any industry or part of an industry or undertaking, being a body corporate whose affairs are managed by its members, means a member of that body corporate.

**23.—(1)** Any scheme, order or regulations made under this Act may make different provision as to different kinds of home-grown cereals, or in relation to different parts of the United Kingdom, and may in any other respect make different provision in relation to different cases. Provisions as to schemes, orders and regulations.

**(2)** Any power to make an order or regulations under this Act shall be exercisable by statutory instrument.

**(3)** Subject to the next following subsection, any statutory instrument containing an order or regulations under this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.

## PART III

(4) The last preceding subsection shall not apply to any order under section 7 of this Act of which, by virtue of subsection (3) of that section, a draft is required to be laid before Parliament, and shall not apply to any order under section 8, section 16 or section 19 of this Act.

## Interpretation.

**24.—**(1) In this Act “the Ministers” means the Minister of Agriculture, Fisheries and Food and the Secretaries of State respectively concerned with agriculture in Scotland and Northern Ireland, and, in the case of anything falling to be done by the Ministers, means those three Ministers acting jointly, and “the appropriate Minister or Ministers”—

- (a) in relation to the whole of the United Kingdom, means those three Ministers, and, in the case of anything falling to be done by the appropriate Minister or Ministers, means those Ministers acting jointly ;
- (b) in relation to the whole of Great Britain, means the Minister of Agriculture, Fisheries and Food and the Secretary of State concerned with agriculture in Scotland, and, in the case of anything falling to be done by the appropriate Minister or Ministers, means those two Ministers acting jointly ;
- (c) in relation to England and Wales separately, means the Minister of Agriculture, Fisheries and Food ;
- (d) in relation to Scotland separately, means the Secretary of State concerned with agriculture in Scotland ; and
- (e) in relation to Northern Ireland separately, means the Minister of Agriculture, Fisheries and Food and the Secretary of State concerned with agriculture in Northern Ireland, and, in the case of anything falling to be done by the appropriate Minister or Ministers, means those two Ministers acting jointly.

(2) In this Act, except in so far as the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively, that is to say :—

1957 c. 57.

“cereals (guarantee payments) order” means an order under section 1 of the Agriculture Act 1957 which provides for payments to growers of home-grown cereals ;

“deficiency payment” means a payment made in pursuance of any cereals (guarantee payments) order ;

“forward contract” means a contract of sale under which the date on which the cereals to which the contract relates are required to be delivered cannot fall within



the month in which the contract is made or within the month immediately following that month ;

“ functions ” includes powers and duties, and any reference to the performance of functions shall be construed accordingly ;

“ home-grown cereals ” means cereals grown in the United Kingdom and being either wheat, barley, oats or rye ;

“ registered grower ” means a person for the time being registered as a grower for the purposes of any cereals (guarantee payments) order ;

“ related product ” has the meaning assigned to it by section 1(10) of the Agriculture and Horticulture Act 1964 c. 28. 1964 ;

“ year ” means a period of twelve months beginning with the 1st July in any calendar year, except that, in relation to any time when a different period is defined as a year for the purposes of a cereals (guarantee payments) order which is for the time being in force, it shall mean the period so defined.

(3) Any reference in this Act to a kind of cereals (whether home-grown cereals or not) is a reference to one of the following kinds, that is to say, wheat, barley, oats and rye.

(4) In this Act any reference to delivery of cereals includes a reference to the despatch of cereals to the buyer under a contract of sale or on the instructions of such a buyer ; and—

(a) any scheme under Part I of this Act, and any order under section 13 of this Act, may include provision whereby, for the purposes of the scheme or order, home-grown cereals shall be treated as delivered in such circumstances (in addition to actual delivery or despatch) as may be specified in the scheme, and

(b) in relation to a scheme which includes such a provision, the reference in section 15(4) of this Act to cereals delivered in the relevant year shall be construed accordingly.

(5) In this Act any reference to a dealer in home-grown cereals is a reference to a person trading as a wholesale buyer and seller of home-grown cereals, and any reference to a person who processes home-grown cereals is a reference to a person who applies an industrial process to home-grown cereals in the course of a business carried on by him.

(6) In this Act any reference to a part of the United Kingdom is a reference to one, or any two, of the three following, that is to say—

(a) England and Wales ;

**PART III****(b) Scotland ;****(c) Northern Ireland.**

**(7) Except in so far as the context otherwise requires, any reference in this Act to an enactment shall be construed as a reference to that enactment as amended or extended by or under any other enactment.**

**Short title  
and extent.**

**25.—(1) This Act may be cited as the Cereals Marketing Act 1965.**

**(2) This Act extends to Northern Ireland.**

## SCHEDULES

### SCHEDULE 1

Section 1.

#### PROVISIONS AS TO HOME-GROWN CEREALS AUTHORITY

1. The Authority shall be a body corporate with perpetual succession and a common seal.

2.—(1) It shall be within the capacity of the Authority as a statutory corporation to do such things and to enter into such transactions as are incidental or conducive to the performance of any of their functions.

(2) Without prejudice to the generality of the preceding subparagraph, where in the performance of any of their functions the Authority render any services to any person they may make such charges in respect of those services as may be agreed between the Authority and that person.

3. For the purposes of the Restrictive Trade Practices Act 1956, 1956 c. 68. the definition of "trade association" in section 6(8) of that Act shall be construed as not including the Authority.

4. The validity of any proceedings of the Authority shall not be affected by any vacancy among the members of the Authority or by any defect in the appointment of any of the members of the Authority.

5.—(1) Subject to the following provisions of this paragraph, a member of the Authority, and the chairman and deputy chairman, shall hold and vacate office as such in accordance with the terms of his appointment.

(2) If the chairman or deputy chairman ceases to be a member of the Authority, he shall also cease to be chairman or deputy chairman.

(3) A member of the Authority may at any time, by notice in writing addressed to the secretary of the Authority, resign his membership, and the chairman or deputy chairman may, by the like notice, resign his office as such.

6.—(1) A member of the Authority shall, if he is in any way directly or indirectly interested in a contract made or proposed to be made by the Authority, disclose the nature of his interest at a meeting of the Authority as soon as possible after the relevant circumstances have come to his knowledge.

(2) Any disclosure made by a member under the preceding subparagraph shall be recorded in the minutes of the Authority, and that member shall not take part after the disclosure in any deliberation or decision of the Authority with respect to that contract, but may, nevertheless, be taken into account for the purpose of constituting a quorum of the Authority.

7. In the case of an equality of votes at any meeting of the Authority, the person who is chairman at that meeting shall have a second or casting vote.

SCH. 1

8. Subject to paragraphs 6 and 7 of this Schedule, the Authority may determine their own quorum and procedure and the quorum and procedure of any committee of the Authority.

9.—(1) The Authority may appoint a secretary and such other officers and such servants as the Authority may determine.

(2) The Authority shall—

(a) pay to their officers and servants such remuneration and such travelling or other allowances as they may determine, and

(b) as to any officers or servants in whose case the Authority may determine to do so, pay to or in respect of them such pensions and gratuities, or provide and maintain for them such pension schemes (whether contributory or not), as the Authority may with the approval of the Ministers determine.

10.—(1) The Authority may appoint such advisory committees as they think fit, to consider such matters with which the Authority are concerned as the Authority may determine and to report on those matters to the Authority ; and any such committee may include persons who are not members of the Authority.

(2) The Authority may pay to members of any such committee, who are not members of the Authority, such allowances as the Ministers may, with the approval of the Treasury, determine.

11. The application of the seal of the Authority shall be authenticated by the signatures of two members of the Authority and of the secretary of the Authority or some other person authorised by the Authority to do so in his place.

1957 c. 20.

12. In Part II of Schedule 1 to the House of Commons Disqualification Act 1957 (bodies of which all members are disqualified under that Act), there shall (at the appropriate point in alphabetical order) be inserted the following entry:—

“The Home-Grown Cereals Authority” ;

and the like amendment shall be made in the Part substituted for the said Part II by Schedule 3 to that Act in its application to the Senate and House of Commons of Northern Ireland.

Section 9.

## SCHEDULE 2

### DETERMINATION OF PRICE FOR PURPOSES OF SECTION 9

1.—(1) The provisions of this Schedule shall have effect for the purpose of determining at any time the price which, in relation to the prescribed quality of home-grown cereals of any kind, is required by section 9 of this Act to be determined in accordance with those provisions.

(2) In this Schedule “the regulations” means the regulations made under section 9 of this Act and “the prescribed quality” means the quality prescribed by those regulations.

2. For the purposes of this Schedule the basic price for the prescribed quality of home-grown cereals of any kind shall be ascer-

tained as follows, and any reference in this Schedule to "the basic price" shall be construed accordingly:—

SCH. 2

- (a) if one minimum import price level for all imports of cereals of that kind has been prescribed by an order under section 1(2) of the Agriculture and Horticulture Act 1964 which is for the time being in force, that minimum import price level shall be the basic price for the prescribed quality of home-grown cereals of that kind ;
- (b) if two or more minimum import price levels have been so prescribed for different qualities of cereals of that kind, that one of those minimum import price levels which is prescribed by the regulations shall be the basic price for the prescribed quality of home-grown cereals of that kind.

1964 c. 28.

3. Where the basic price for the prescribed quality of home-grown cereals of any kind has been ascertained and that price relates to a quality of cereals of that kind which is different from the prescribed quality, the regulations may require that price to be adjusted in such way as appears to the Ministers to be appropriate for taking account of that difference in quality.

4.—(1) The basic price for the prescribed quality of home-grown cereals of any kind (or, where that price has been adjusted under paragraph 3 of this Schedule, that price as so adjusted) shall (where the regulations so require) be adjusted, or further adjusted, as the case may be, in such way as may be prescribed by the regulations for the purposes of this paragraph.

(2) Where—

- (a) the basic price has been determined by reference to delivery at a particular kind of place, or in particular circumstances, and
- (b) so much of the regulations as relates to the way in which the average market price is to be determined for the purposes of section 9 of this Act requires that price to be determined by reference to delivery at a different kind of place, or in different circumstances,

any such adjustment shall be such as appears to the Ministers to be appropriate for taking account of those differences in place or circumstances of delivery.

5. The price required to be determined for the prescribed quality of home-grown cereals of any kind, as mentioned in paragraph 1(1) of this Schedule, shall be the basic price for that quality of home-grown cereals of that kind, as adjusted in accordance with paragraph 3 or paragraph 4 of this Schedule, or in accordance with both those paragraphs, as the case may be.

6. For the purposes of this Schedule an order under section 1(2) of the Agriculture and Horticulture Act 1964 shall be taken to be in force at any time, notwithstanding that the order provides that the date as from which the minimum import price levels specified in the order are to apply is itself to be determined by a subsequent order.

## SCHEDULE 3

## SUPPLEMENTARY PROVISIONS AS TO LEVIES

1. If at any time during a year it appears to the Authority that the amount determined by the Ministers under section 13(3) of this Act as the amount to be raised by levy for that year for the purposes of the Authority's functions under Part I or, as the case may be, Part II of this Act will fall short of the amount required to be so raised for that year, the Authority may prepare and submit to the Ministers an estimate (in this Schedule referred to as a "supplementary estimate") of the amount of the deficiency together with proposals as to—

- (a) the kinds of home-grown cereals in respect of which a supplementary levy should be raised, and
- (b) the apportionment of the amount specified in the supplementary estimate as between those kinds of home-grown cereals.

2. As soon as practicable after the submission to the Ministers of one or more supplementary estimates for any year, the Ministers shall—

- (a) determine what additional amount (if any) is to be raised by levy for that year for the purposes of the Authority's functions under Part I or, as the case may be, Part II of this Act, and the kinds of home-grown cereals in respect of which a supplementary levy is to be raised for that year, and
- (b) apportion any amount so determined as between those kinds of home-grown cereals, and
- (c) make an order for that year specifying, in respect of each of those kinds of home-grown cereals, such rate of supplementary levy as appears to the Ministers to be sufficient (but not more than sufficient) to meet any amount apportioned to that kind of home-grown cereals under this paragraph.

3. Where an order is made for any year under the last preceding paragraph, the provisions of sections 15 and 16 of this Act shall have effect in relation to that year as if any reference in those provisions to the rate specified in relation to a kind of home-grown cereals in an order under section 13 of this Act were a reference to the aggregate of that rate and of the rate of supplementary levy specified in relation to that kind of home-grown cereals in the order under the last preceding paragraph.

4. Where under section 13(3) of this Act, or under paragraph 2 of this Schedule, the Ministers determine that an amount is to be raised by levy for the purposes of the Authority's functions both under Part I and under Part II of this Act, any order specifying the rates of the levy shall indicate how much of each rate specified in the order is attributable to functions of the Authority under Part I of this Act and how much of each such rate is attributable to their functions under Part II of this Act.

5. For the purposes of sections 13 to 17 of this Act and of this Schedule any sums paid by the Authority (whether by way of remuneration or otherwise) to or in respect of officers or servants of the Authority employed wholly or mainly in connection with any functions of the Authority under Part II of this Act shall be taken to be expenditure incurred in the performance of those functions and not in the performance of functions under Part I of this Act.

SCH. 3

6. A crop which—

(a) consists of two or more kinds of home-grown cereals (whether it includes oats or not), and

(b) is a crop in respect of which a deficiency payment is made as if it consisted of oats,

shall for the purposes of sections 13 to 17 of this Act and of this Schedule be treated as if it consisted of oats



# Dangerous Drugs Act 1965

## 1965 CHAPTER 15

An Act to consolidate the Dangerous Drugs Acts 1951 and 1964. [2nd June 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### PART I

#### RAW OPIUM, COCA LEAVES, POPPY-STRAW, CANNABIS, &C.

Drugs to which Part I applies.

1. The drugs to which this Part of this Act applies are raw opium, coca leaves, poppy-straw, cannabis, cannabis resin and all preparations of which cannabis resin forms the base.

Restriction of importation of drugs to which Part I applies.

2. It shall not be lawful for a person to import into the United Kingdom a drug to which this Part of this Act applies except under a licence granted by a Secretary of State.

Restriction of exportation of drugs to which Part I applies.

3.—(1) It shall not be lawful for a person to export from the United Kingdom a drug to which this Part of this Act applies except under a licence granted by a Secretary of State.

(2) If at any time the importation into a foreign country of a drug to which this Part of this Act applies is prohibited or restricted by the laws of that country, there shall, while that prohibition or restriction is in force, be attached to every licence which is issued by a Secretary of State under this Act authorising the export of that drug from the United Kingdom such conditions as appear to him necessary for preventing or restricting, as the case may be, the exportation of that drug from the United Kingdom to that country during such time



as the importation of that drug into that country is so prohibited or restricted, and any such licence issued before the prohibition or restriction came into force shall, if a Secretary of State by order so directs, be deemed to be subject to the like conditions. PART I

4.—(1) A Secretary of State may by regulations provide for controlling or restricting the production, possession, sale and distribution of drugs to which this Part of this Act applies, and in particular, but without prejudice to the generality of the foregoing power, for prohibiting the production, possession, sale or distribution of any such drug except by persons licensed or otherwise authorised in that behalf by a Secretary of State. Power to control production, sale, &c., of drugs to which Part I applies.

(2) This section shall, in its application to Northern Ireland, have effect with the substitution, for references to a Secretary of State, of references to the Ministry of Home Affairs for Northern Ireland.

5. If a person—

- (a) being the occupier of any premises, permits those premises to be used for the purpose of smoking cannabis or cannabis resin or of dealing in cannabis or cannabis resin (whether by sale or otherwise); or Penalization of permitting premises to be used for smoking cannabis, &c.
- (b) is concerned in the management of any premises used for any such purpose as aforesaid;

he shall be guilty of an offence against this Act.

6.—(1) A person who, except under a licence granted by a Secretary of State, knowingly cultivates any plant of the genus cannabis shall be guilty of an offence against this Act. Penalization of intentional cultivation of cannabis plant.

(2) This section shall, in its application to Northern Ireland, have effect with the substitution, for the reference to a Secretary of State, of a reference to the Ministry of Home Affairs for Northern Ireland.

## PART II

### PREPARED OPIUM

7. It shall not be lawful for a person to import into, or to export from, the United Kingdom, any prepared opium. Prohibition of importation and exportation of prepared opium.

8. If a person—

- (a) manufactures, sells or otherwise deals in prepared opium; or Penalization of manufacture, sale, use, &c., of prepared opium.
- (b) has in his possession any prepared opium; or

**PART II**

- (c) being the occupier of any premises, permits those premises to be used for the purpose of the preparation of opium for smoking or the sale or smoking of prepared opium ; or
- (d) is concerned in the management of any premises used for any such purpose as aforesaid ; or
- (e) has in his possession any pipes or other utensils for use in connection with the smoking of opium or any utensils used in connection with the preparation of opium for smoking ; or
- (f) smokes or otherwise uses prepared opium or frequents a place used for the purpose of opium smoking ;

he shall be guilty of an offence against this Act.

Meaning of  
"prepared  
opium".

9. In this Part of this Act the expression "prepared opium" means opium prepared for smoking and includes dross and any other residues remaining after opium has been smoked.

**PART III**

**OTHER DRUGS, AND INTERMEDIATE PRODUCTS OF  
SYNTHESIS THEREOF**

Restriction of  
importation and  
exportation of  
substances specified  
in Part I, but not  
falling within  
Part II, of  
Schedule.

10. It shall not, except under a licence granted by a Secretary of State, be lawful for a person to import into, or to export from, the United Kingdom a substance for the time being specified in Part I of the Schedule to this Act, other than a preparation or other substance for the time being falling within Part II of that Schedule.

Power to  
control  
manufacture,  
sale, &c., of  
substances  
specified in  
Part I of  
Schedule.

11.—(1) For the purpose of preventing the improper use of the substances for the time being specified in Part I of the Schedule to this Act, a Secretary of State may by regulations provide for controlling the manufacture, sale, possession and distribution of those substances, and in particular, but without prejudice to the generality of the foregoing power, for—

- (a) prohibiting the manufacture of a substance for the time being so specified except on premises licensed for the purpose by a Secretary of State and subject to any conditions specified in the licence ;
- (b) prohibiting the manufacture, sale or distribution of a substance for the time being so specified except by persons licensed or otherwise authorised under the regulations by a Secretary of State and subject to any conditions specified in the licence or authority ;

- (c) regulating the issue by medical practitioners of prescriptions containing a substance for the time being so specified and the dispensing of any such prescriptions ; and
- (d) requiring persons engaged in the manufacture, sale or distribution of a substance for the time being so specified to keep such books and furnish such information either in writing or otherwise as may be prescribed by the regulations.

(2) The regulations under this section shall provide for authorising a person lawfully carrying on business in accordance with the provisions of the Pharmacy and Poisons Act 1933 as an authorised seller of poisons—

- (a) in the ordinary course of his retail business to manufacture, at any premises duly registered under Part I of that Act, any preparation, admixture or extract of a substance for the time being specified in Part I of the Schedule to this Act ; or
- (b) to carry on at any such premises as aforesaid the business of retailing, dispensing or compounding any such substance ;

subject to the power of the Secretary of State to withdraw the authorisation in the case of a person who has been convicted of an offence against this Act or either of the former Acts relating to dangerous drugs or of an offence under the Customs and Excise Act 1952 or the enactments repealed thereby, being an offence in relation to a drug or other substance whose importation or exportation was prohibited or restricted by this Act or either of the said former Acts, and who cannot, in the opinion of the Secretary of State, properly be allowed to carry on the business of manufacturing or selling or distributing, as the case may be, any such substance as aforesaid ; but the Secretary of State shall, before withdrawing the authorisation in the case of any such person, consult the Council of the Pharmaceutical Society of Great Britain.

(3) Nothing in any regulations made under this section shall be taken to authorise the sale by retail of poisons by a person who is not qualified in that behalf under, or otherwise than in accordance with, the provisions of the Pharmacy and Poisons Act 1933 and the Pharmacy and Medicines Act 1941 or to be in derogation of the provisions of those Acts for prohibiting, restricting or regulating the sale of poisons.

(4) This section shall, in its application to Northern Ireland, have effect with the substitution, in subsection (1) thereof, for references to a Secretary of State, of references to the Ministry

## PART III

of Home Affairs for Northern Ireland and with the substitution, for subsections (2) and (3) thereof, of the following subsections:—

“(2) The regulations under this section shall provide for authorising a person who lawfully keeps open shop for the retailing of poisons in accordance with the provisions of the Pharmacy and Poisons Acts (Northern Ireland) 1925 to 1955—

(a) to manufacture at the shop in the ordinary course of his retail business any preparation, admixture or extract of a substance for the time being specified in Part I of the Schedule to this Act; or

(b) to carry on at the shop the business of retailing, dispensing or compounding any such substance;

subject to the power of the Ministry of Home Affairs for Northern Ireland to withdraw the authorisation in the case of a person who has been convicted of an offence against this Act or either of the former Acts relating to dangerous drugs or of an offence under the Customs and Excise Act 1952 or the enactments repealed thereby, being an offence in relation to a drug or other substance whose importation or exportation was prohibited or restricted by this Act or either of the said former Acts and who cannot, in the opinion of that Ministry, properly be allowed to carry on the business of manufacturing or selling or distributing, as the case may be, any such substance; but the said Ministry shall, before withdrawing the authorisation in the case of any such person, consult the Council of the Pharmaceutical Society of Northern Ireland.

(3) Nothing in any regulations made under this section shall be taken to authorise the sale, or the keeping of an open shop for the retailing, dispensing or compounding, of poisons by a person who is not qualified in that behalf under, or otherwise than in accordance with, the provisions of the Pharmacy and Poisons Acts (Northern Ireland) 1925 to 1955, or to be in derogation of the provisions of those Acts for prohibiting, restricting or regulating the sale of poisons”.

1952 c. 44.

Power of Her Majesty in Council to amend Schedule.

## 12. If—

(a) it appears to Her Majesty that a decision of the Commission or of the Organisation to alter any of the Schedules to the Single Convention or to apply to a substance measures of control applicable under that Convention to substances specified in Schedule 1 thereto, requires the addition of a substance to, or the removal of a substance from, Part I or II of the Schedule to this Act or both the removal of a substance

from Part I of that Schedule and the removal of a substance from Part II thereof ; or

PART III

- (b) it appears to Her probable that there will be taken such a decision as aforesaid of the Commission or of the Organisation as will require the addition of a substance to Part I of the Schedule to this Act and that, in the circumstances of the case, it is expedient to anticipate the decision ;

She may by Order in Council make the requisite modifications in the said Schedule.

PART IV

GENERAL

*Miscellaneous Offences*

13. A person—

Miscellaneous offences.

- (a) who acts in contravention of, or fails to comply with, a regulation made under this Act ; or
- (b) who acts in contravention of, or fails to comply with, the conditions of a licence issued or authority granted under, or in pursuance of, this Act ; or
- (c) who for the purpose of obtaining, whether for himself or for any other person, the issue, grant or renewal of any such licence or authority as aforesaid, makes a declaration or statement which is false in any particular, or knowingly utters, produces or makes use of any such declaration or statement or a document containing the same ; or
- (d) who in the United Kingdom aids, abets, counsels or procures the commission in a place outside the United Kingdom of an offence punishable under the provisions of a corresponding law in force in that place, or does an act preparatory to, or in furtherance of, an act which if committed in the United Kingdom would constitute an offence against this Act ;

shall be guilty of an offence against this Act.

*Powers of Search and Arrest*

14.—(1) A constable or other person authorised in that behalf by a general or special order of a Secretary of State (or in Northern Ireland either of a Secretary of State or of the Ministry of Home Affairs for Northern Ireland) shall, for the purposes of the execution of Parts I, II and III of this Act, have power to enter the premises of a person carrying on the business of a producer, manufacturer, seller or distributor

Entry and search of premises, &c., to obtain evidence of offences.

## PART IV

of any drugs to which Part I or II of this Act applies or any substances for the time being specified in Part I of the Schedule to this Act, and to demand the production of, and to inspect, any books or documents relating to dealings in any such drugs or substances and to inspect any stocks of any such drugs or substances.

(2) If a justice of the peace (or in Scotland either a justice of the peace or a sheriff) is satisfied by information on oath that there is reasonable ground for suspecting—

- (a) that any drugs to which Part I or II of this Act applies or any substances for the time being specified in Part I of the Schedule to this Act are, in contravention of the provisions of this Act or any regulations made thereunder, in the possession or under the control of a person in any premises; or
- (b) that a document directly or indirectly relating to, or connected with, a transaction or dealing which was, or an intended transaction or dealing which would if carried out be, an offence against this Act, or in the case of a transaction or dealing carried out or intended to be carried out in a place outside the United Kingdom, an offence against the provisions of a corresponding law in force in that place, is in the possession or under the control of a person in any premises,

he may grant a search warrant authorising any constable named in the warrant, at any time or times within one month from the date of the warrant, to enter, if need be by force, the premises named in the warrant, and to search the premises and any persons found therein and, if there is reasonable ground for suspecting that an offence against this Act has been committed in relation to any such drugs or substances as aforesaid which may be found in the premises or in the possession of any such persons, or that a document which may be so found is such a document as is mentioned in paragraph (b) of this subsection, to seize and detain those drugs or substances or that document, as the case may be.

(3) If a person wilfully delays or obstructs a person in the exercise of his powers under this section or fails to produce, or conceals or attempts to conceal, any such books, stocks, drugs, substances or documents as aforesaid, he shall be guilty of an offence against this Act.

Power of  
arrest.

15. A constable may arrest without warrant a person who has committed, or attempted to commit, or is reasonably suspected by the constable of having committed or attempted to commit

an offence against this Act, if he has reasonable ground for believing that that person will abscond unless arrested, or if the name and address of that person are unknown to, and cannot be ascertained by, him.

PART IV

*Penalties, &c.*

16.—(1) Every person guilty of an offence against this Act shall, in respect of each offence, be liable (subject to the next following subsection)— Penalties.

- (a) on conviction on indictment, to a fine not exceeding £1,000 or to imprisonment for a period not exceeding ten years, or to both ; or
- (b) on summary conviction, to a fine not exceeding £250 or to imprisonment for a term not exceeding twelve months, or to both.

(2) No person shall, on conviction for an offence against this Act consisting in a contravention of, or failure to comply with, a regulation under this Act relating to the keeping of books or the issuing or dispensing of prescriptions containing drugs to which Part I or II of this Act applies or substances for the time being specified in Part I of the Schedule to this Act, be sentenced to imprisonment without the option of a fine or to pay a fine exceeding £50, if the court dealing with the case is satisfied that the offence was committed through inadvertence and was not preparatory to, or committed in the course of, or in connection with, the commission or intended commission of any other offence against this Act.

17. A person convicted of an offence against this Act shall forfeit to Her Majesty all articles in respect of which the offence was committed, and the court before which he is convicted may order those articles to be destroyed or otherwise disposed of as the court thinks fit.

Forfeiture and disposal of articles in respect of which offences are committed.

18. If a person attempts to commit an offence against this Act, or solicits or incites another person to commit such an offence, he shall, without prejudice to any other liability, be liable on summary conviction to the same punishment and forfeiture as if he had committed an offence against this Act.

Attempts, &c., to commit offences.

19. Where a person convicted of an offence against this Act is a company, the chairman and every director and every officer concerned in the management of the company shall be guilty of the like offence unless he proves that the act constituting the offence took place without his knowledge or consent.

Offences by companies.

PART IV  
Legal  
proceedings.

20.—(1) No person shall—

(a) in England or Wales, be proceeded against by indictment for an offence against this Act unless the proceedings are instituted by, or with the consent of, the Attorney General or by the Director of Public Prosecutions ;

(b) in Northern Ireland, be proceeded against as aforesaid unless the proceedings are instituted by, or with the consent of, the Attorney General for Northern Ireland :

1952 c. 55.

Provided that paragraph (a) of this subsection shall not apply where the person charged claims, in pursuance of section 25 of the Magistrates' Courts Act 1952, to be tried by a jury.

(2) Any proceedings before a court of summary jurisdiction for an offence against this Act or for attempting to commit or soliciting or inciting another person to commit such an offence may, notwithstanding any enactment prescribing the time within which proceedings may be brought, be brought either within the time so prescribed or within three months from the date on which evidence sufficient in the opinion of a Secretary of State to justify a prosecution for the offence comes to his knowledge, whichever is the longer ; and for the purposes of this subsection a certificate purporting to be signed by a Secretary of State as to the date on which such evidence as aforesaid comes to his knowledge shall be conclusive evidence thereof.

In the application of this subsection to Scotland references to the Lord Advocate, and in the application of this subsection to Northern Ireland references to the Attorney General for Northern Ireland, shall be substituted for the references to a Secretary of State.

(3) For the avoidance of doubt it is hereby declared that in any proceedings against a person for an offence against this Act it is not necessary to negative by evidence a licence, authority or other matter of exception or defence, and that the burden of proving any such matter lies on the person seeking to avail himself thereof.

### *Supplementary*

Licences and  
authorities.

21. A licence or authority issued or granted for the purposes of this Act by a Secretary of State or the Ministry of Home Affairs for Northern Ireland may be issued or granted on such terms and subject to such conditions (including, in the case of a licence, the payment of a fee) as the Secretary of State or the said Ministry, as the case may be, thinks proper.



**22.—**(1) Any power to make regulations conferred by this Act on a Secretary of State shall be exercisable by statutory instrument, and a statutory instrument made in exercise of any such power shall be subject to annulment in pursuance of a resolution of either House of Parliament.

PART IV  
Parliamentary  
control of  
regulation-  
making  
powers.

(2) Every regulation made under this Act by the Ministry of Home Affairs for Northern Ireland shall be laid forthwith before each House of the Parliament of Northern Ireland, and if an Address is presented to the Governor of Northern Ireland within the period hereinafter mentioned praying that the regulation may be annulled, the Governor of Northern Ireland in Council may annul the regulation and it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder.

The period referred to in the foregoing provisions of this subsection is, in relation to either House of the Parliament of Northern Ireland, a period beginning with the day following that on which the regulation is laid before it and comprising ten days at least on which that House has sat, but not being in any case shorter in duration than twenty days; and days comprised in more than one Session of the Parliament of Northern Ireland may be reckoned for the purposes of this provision.

**23.—**(1) In this Act the expression “corresponding law” means a law stated in a certificate purporting to be issued by or on behalf of the government of a country outside the United Kingdom to be a law providing for the control and regulation in that country of the manufacture, sale, use, export and import of drugs and other substances in accordance with the provisions of the Single Convention or a law providing for the control and regulation in that country of the manufacture, sale, use, export and import of drugs in accordance with the provisions of the Hague Convention, the Geneva Convention (No. 1) and the Geneva Convention (No. 2) as respectively amended by the Protocol.

Meaning of  
“correspond-  
ing law”.

(2) A statement in any such certificate as aforesaid as to the effect of the law mentioned in the certificate or a statement in any such certificate that any facts constitute an offence against that law shall be conclusive.

**24.—**(1) In this Act the following expressions have the meanings hereby assigned to them respectively, that is to say:—

General  
interpretation.

“cannabis” (except where used in the expression ‘cannabis resin’) means the flowering or fruiting tops of any plant of the genus *cannabis* from which the resin has not been extracted, by whatever name they may be designated;

## PART IV

1920 c. 46.  
1951 c. 48.

- “cannabis resin” means the separated resin, whether crude or purified, obtained from any plant of the genus *cannabis* ;
- “coca leaves” means the leaves of any plant of the genus of the erythroxylaceæ from which cocaine can be extracted, either directly or by chemical transformation ;
- “the Commission” means the Commission on Narcotic Drugs of the Economic and Social Council of the United Nations ;
- “former Acts relating to dangerous drugs” means the Dangerous Drugs Act 1920 and the Dangerous Drugs Act 1951 ;
- “the Geneva Convention (No. 1)” means the International Opium Convention signed at Geneva on 19th February 1925 ;
- “the Geneva Convention (No. 2)” means the Convention signed at Geneva on 13th July 1931, being the Convention for the purpose of supplementing the Geneva Convention (No. 1) and the Hague Convention ;
- “the Hague Convention” means the International Opium Convention signed at the Hague on 23rd January 1912 ;
- “medicinal opium” means raw opium which has undergone the processes necessary to adapt it for medicinal use in accordance with the requirements of the British Pharmacopœia, whether it is in the form of powder or is granulated or is in any other form, and whether it is or is not mixed with neutral substances ;
- “opium poppy” means the plant of the species *Papaver somniferum L.* ;
- “the Organisation” means the World Health Organisation ;
- “poppy-straw” means all parts except the seeds of the opium poppy, after mowing ;
- “the Protocol” means the Protocol on Narcotic Drugs signed at Lake Success, New York, on 11th December 1946 ;
- “raw opium” includes powdered or granulated opium, but does not include medicinal opium ;
- “the Single Convention” means the Single Convention on Narcotic Drugs signed at New York on 30th March 1961.

(2) The specification in paragraph 1 of the Schedule to this Act of a substance shall, if the existence of isomers of that substance is possible within the specific chemical designation thereof, be taken to comprehend the specification of any isomer of that substance whose existence is possible as aforesaid ; and

references in paragraphs 2, 3, 8, 13 and 14 of that Schedule to a substance for the time being specified in the said paragraph 1 shall be construed accordingly.

PART IV

(3) For the purposes of this Act, an article shall be deemed to be imported under licence or exported under licence if the importer or exporter, as the case may be, is the holder of a licence issued under this Act authorising the importation or exportation, as the case may be, of the article and complies with the conditions, if any, of the licence, but not otherwise.

25. For the purposes of section 6 of the Government of Ireland Act 1920 (which relates to the powers of the Parliament of Northern Ireland to make laws) this Act shall be deemed to have been passed before the day appointed for the purposes of that section.

Saving for powers of Parliament of Northern Ireland.  
1920 c. 67.

26. For the purposes of any proceedings under section 45, 56 or 304 of the Customs and Excise Act 1952 for an offence in connection with the importation or exportation of drugs or other substances in contravention of this Act, section 16 of this Act shall not be taken expressly to provide a penalty for that offence; and for the purposes of any such proceedings in connection with the importation or exportation of drugs or other substances in contravention of the Dangerous Drugs Act 1951, section 15 of that Act shall not be taken expressly to have provided a penalty for that offence.

Consequential amendment of Customs and Excise Act 1952.  
1952 c. 44.

1951 c. 48.

27.—(1) The Dangerous Drugs Act 1951, section 320(3) of the Customs and Excise Act 1952 and the Dangerous Drugs Act 1964 are hereby repealed.

Repeal and savings.  
1964 c. 36.

(2) In so far as any order or regulation made, licence issued, authority or warrant granted or other thing done under an enactment repealed by this Act (except section 2 of the Dangerous Drugs Act 1964) could have been made, issued, granted or done under a corresponding provision of this Act, it shall not be invalidated by the repeal effected by the foregoing subsection, but shall have effect as if it had been made, granted, issued or done under that corresponding provision.

1964 c. 36.

(3) Any document referring to an enactment repealed by this Act shall, so far as may be necessary for preserving the effect thereof, be construed as referring, or as including a reference, to the corresponding enactment in this Act.

(4) The mention of particular matters in this section shall not be taken to affect the general application of section 38 of the Interpretation Act 1889 with regard to the effect of repeals.

1889 c. 63.

28. This Act may be cited as the Dangerous Drugs Act 1965. Short title.

## SCHEDULE

Sections 10, 11,  
12, 13, 16, 24.

### SUBSTANCES DEALINGS IN WHICH ARE SUBJECT TO CONTROL UNDER PART III

#### PART I

SUBSTANCES DEALINGS IN WHICH ARE SUBJECT TO CONTROL EXCEPT,  
IN THE CASE OF ANY SPECIFIED IN PART II BELOW, AS REGARDS  
IMPORTATION AND EXPORTATION

1. The following substances, namely:—

Acetyldihydrocodeine.	Hydromorphinol.
Allylprodine.	Hydromorphone.
Alphacetylmethadol.	Hydroxypethidine.
Alphameprodine.	Isomethadone.
Alphamethadol.	Ketobemidone.
Alphaprodine.	Levomethorphan.
Anileridine.	Levomoramide.
Benzethidine.	Levophenacylmorphin.
Benzylmorphine (3-benzylmor- phine).	Levorphanol.
Betacetylmethadol.	Metazocine.
Betameprodine.	Methadone.
Betamethadol.	Methadyl acetate.
Betaprodine.	Methyldesorphine.
Clonitazene.	Methylidihydromorphine (6-methylidihydromorphine).
Cocaine.	Metopon.
Codeine.	Morpheridine.
Desomorphine.	Morphine.
Dextromoramide.	Morphine methobromide, mor- phine-N-oxide and other penta- valent nitrogen morphine deri- vatives.
Dextropropoxyphene.	Myrophine.
Diamorphine.	Nicocodine.
Diampromide (N-[2-(N-methyl- phenethylamino) propyl] pro- pionanilide).	Nicomorphine (3,6-dinicotinoyl- morphine).
Diethylthiambutene.	Noracymethadol.
Dihydrocodeine.	Norcodeine.
Dihydromorphine.	Norlevorphanol.
Dimenoxadole.	Normethadone.
Dimepheptanol.	Normorphine.
Dimethylthiambutene.	Norpipanone.
Dioxaphetyl butyrate.	Oxycodone.
Diphenoxylate.	Oxymorphone.
Dipipanone.	Pethidine.
Ecgonine.	Phenadoxone.
Ethylmethylthiambutene.	Phenampromide.
Ethylmorphine (3-ethylmorphine).	Phenazocine.
Etonitazene.	Phenomorphin.
Etoxadine.	Phenoperidine.
Fentanyl.	Pholcodine.
Furethidine.	
Hydrocodone (dihydrocodeinone).	

<p>Piminodine.                  Proheptazine.                  Properidine (1-methyl-4-phenyl-                  piperidine-4-carboxylic acid iso-                  propyl ester).                  Racemethorphan.                  Racemoramide.                  Racemorphan.                  Thebacon.                  Thebaine.                  Trimeperidine.</p>	<p>4-Cyano-2-dimethylamino-4, 4-                  diphenylbutane.                  4-Cyano-1-methyl-4-phenyl-                  piperidine.                  1-Methyl-4-phenylpiperidine-4-                  carboxylic acid.                  2-Methyl-3-morpholino-1, 1-                  diphenylpropanecarboxylic                  acid.                  4-Phenylpiperidine-4-carboxylic                  acid ethyl ester.</p>	<p>Sch. 1</p>
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2. Any ester (other than one expressly mentioned in paragraph 1 above) or ether (other than one so mentioned) of a substance for the time being specified in that paragraph.

3. Any salt of a substance for the time being specified in paragraph 1 or 2 above.

4. Any derivative of ecgonine which is convertible to ecgonine or to cocaine.

5. Concentrate of poppy-straw (that is to say, the material arising when poppy-straw has entered into a process for the concentration of its alkaloids).

6. Medicinal opium.

7. Any extract or tincture of cannabis.

8. Any preparation, admixture, extract or other substance containing any proportion of a substance for the time being specified in paragraph 1 above or in any of paragraphs 2 to 7 above.

## PART II

### PREPARATIONS AND OTHER SUBSTANCES FALLING WITHIN PART I WHOSE IMPORTATION AND EXPORTATION IS EXCEPTED FROM CONTROL

9.—(1) A preparation of not more than one of the substances to which this paragraph applies, when—

(a) compounded with one or more other ingredients in such a way that the preparation has no, or a negligible, risk of abuse, and that the substance cannot be recovered by readily applicable means or in a yield which would constitute a risk to health; and

(b) containing not more than 100 milligrammes of the substance per dosage unit and with a concentration of not more than 2.5 per cent. in undivided preparations.

(2) The substances to which this paragraph applies are acetyldihydrocodeine, codeine, dextropropoxyphene, dihydrocodeine, ethylmorphine (3-ethylmorphine), norcodeine, pholcodine and their respective salts.

10. A preparation of cocaine containing not more than 0.1 per cent. of cocaine calculated as cocaine base, being a preparation compounded with one or more other ingredients in such a way that the preparation

SCH. 1 has no, or a negligible, risk of abuse and that the cocaine cannot be recovered by readily applicable means or in a yield which would constitute a risk to health.

11. A preparation of medicinal opium or of morphine containing (in either case) not more than 0·2 per cent. of morphine calculated as anhydrous morphine base, being a preparation compounded with one or more other ingredients in such a way that the preparation has no, or a negligible, risk of abuse and that the opium or, as the case may be, the morphine, cannot be recovered by readily applicable means or in a yield which would constitute a risk to health.

12. Solid dose preparations of diphenoxylate containing, per dosage unit, not more than 2·5 milligrammes of diphenoxylate calculated as base and not less than 25 microgrammes of atropine sulphate.

13. Pulvis Ipecacuanhae et Opii Compositus:—

10 per cent. opium, in powder,  
10 per cent. Ipecacuanha root, in powder,  
well mixed with

80 per cent. of any other powdered ingredient containing neither a drug to which Part I or II of this Act applies nor a substance for the time being specified in paragraph 1 of this Schedule or in any of paragraphs 2 to 8 thereof.

14. Mixtures containing not more than one of the preparations specified in paragraphs 9 to 13 above, being mixtures whereof none of the other ingredients is either a drug to which Part I or II of this Act applies or a substance for the time being specified in paragraph 1 of this Schedule or in any of paragraphs 2 to 8 thereof.



# Airports Authority Act 1965

## 1965 CHAPTER 16

An Act to provide for the establishment of a public authority with functions including the operation of aerodromes, for the transfer of certain aerodromes from the Minister of Aviation to the authority and for matters relating to the authority and its functions.

[2nd June, 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### *The Authority*

1.—(1) There shall be a body corporate to be called the **The British Airports Authority** (in this Act referred to as “the Authority”) to which shall be transferred the Minister's aerodromes at Heathrow, Gatwick, Stansted and Prestwick and which shall manage those aerodromes and any other aerodrome provided or acquired by it under the following provisions of this Act.

(2) The Authority shall consist of a chairman, a deputy chairman and not more than eight nor less than four other members.

(3) The chairman shall be appointed by the Minister and the other members (including the deputy chairman) shall be appointed by the Minister after consultation with the chairman.

(4) The chairman, deputy chairman and other members of the Authority shall be appointed from among persons who appear to the Minister to have had wide experience of and to have shown capacity in air transport, other forms of transport, industry,

commercial or financial matters, administration, the organisation of workers or the representation of the interests of consumers.

(5) The Minister in appointing the members of the Authority shall ensure that there is at least one member of the Authority who has special knowledge and experience of the requirements and circumstances of Scotland.

(6) Schedule 1 to this Act shall have effect as respects the Authority, and Schedule 2 to this Act shall have effect as respects the transfer of the Minister's aerodromes at Heathrow, Gatwick, Stansted and Prestwick.

(7) It is hereby declared that the Authority is not to be regarded as the servant or agent of the Crown, or as enjoying any status, immunity or privilege of the Crown, or (subject to the express provisions of this Act relating to stamp duty) as exempt from any tax, duty, rate, levy or other charge whatsoever, whether general or local, and that its property is not to be regarded as property of, or property held on behalf of, the Crown.

The  
Authority's  
functions.

2.—(1) It shall be the duty of the Authority to provide at its aerodromes such services and facilities as are in its opinion necessary or desirable for their operation, but the Authority shall not provide any navigation services except with the consent in writing of the Minister.

(2) In carrying out that duty the Authority shall have regard to the development of air transport and to efficiency, economy and safety of operation.

(3) The Authority shall have power to do anything which is calculated to facilitate the discharge of its duty under this Act.

(4) Without prejudice to the generality of the last foregoing subsection, the Authority may provide, or acquire, or assume the management of, any aerodrome in Great Britain in addition to those transferred to the Authority under this Act, but the Authority shall not exercise the powers described in this subsection without the consent in writing of the Minister.

(5) The Authority shall not without the consent in writing of the Minister discontinue the use of any aerodrome owned by it.

(6) The Minister may, after consultation with the Authority, give to the Authority directions of a general character as to the exercise and performance by the Authority of its functions in relation to matters which appear to him to affect the national interest, and it shall be the duty of the Authority to give effect to any such directions.

(7) In the management and administration of any aerodrome the Authority shall provide for users of the aerodrome, for the local authorities in whose areas the aerodrome or any part



thereof is situated, for other local authorities whose areas are in the neighbourhood of the aerodrome, and for other organisations representing the interests of persons concerned with the locality in which the aerodrome is situated adequate facilities for consultation with respect to matters affecting their interests, and shall, in doing so, give effect to any direction given to it by the Minister.

(8) Any consent under this section may be given subject to such conditions as the Minister thinks fit.

### *Financial provisions*

3.—(1) The Authority shall so conduct its business as to <sup>The</sup> secure that its revenue is not less than sufficient for making <sup>Authority's</sup> provision for the meeting of charges properly chargeable to <sup>financial</sup> revenue, taking one year with another. <sup>duties.</sup>

(2) The Authority, in framing and carrying out proposals involving substantial outlay on capital account, shall act on lines settled from time to time with the approval of the Minister.

(3) Subject to subsection (6) of this section, the Authority shall charge to revenue in every year all charges which are proper to be made to revenue, including, in particular, proper provision for the depreciation or renewal of assets and proper allocations to general reserve, and the reference in subsection (1) of this section and other references in this Act to charges properly chargeable to revenue shall be construed accordingly.

(4) Without prejudice to the Authority's power to establish specific reserves, the Authority shall establish and maintain a general reserve.

(5) The management by the Authority of its general reserve, the sums to be carried from time to time to the credit thereof, and the application for the purposes of the Authority of the moneys comprised therein shall be as the Authority may determine:

Provided that the Minister may, with the approval of the Treasury, give to the Authority directions as to any matter relating to the establishment or management of the general reserve or the carrying of sums to the credit thereof, or the application thereof for the purposes of the Authority, and the Authority shall comply with any such directions.

(6) The Authority may, with the consent of the Minister given with the approval of the Treasury, make charges to capital account representing interest on expenditure of a capital nature, being interest for any period which ends at or before the time when the project to which the expenditure relates is completed.

(7) Any excess of the revenues of the Authority in any accounting year over the total sums properly chargeable by the Authority to revenue account for that year shall be applied by the Authority in such manner as the Minister, with the approval of the Treasury and after consultation with the chairman of the Authority, may direct; and the direction may require the whole or any part of the excess to be paid to the Minister.

(8) Any sums received by the Minister under this section shall be paid into the Exchequer.

The  
commencing  
capital debt.

4.—(1) The Authority shall on the vesting date assume a debt due to the Minister of such amount as he may determine by direction in writing given with the approval of the Treasury.

The said debt is in this Act referred to as the commencing capital debt.

(2) The amount of the commencing capital debt shall not exceed fifty-six million pounds.

(3) If it appears to the Minister that in determining the amount of the commencing capital debt under subsection (1) of this section he has not taken account, or has not properly taken account, of a liability or asset transferred to the Authority by this Act, the Minister may not later than two years after the vesting date by direction in writing given with the approval of the Treasury reduce or increase the amount of the commencing capital debt by such amount as appears to him appropriate.

(4) The rate of interest payable on the commencing capital debt, the arrangements for paying off the principal, and the other terms of the debt shall be such as the Minister may with the approval of the Treasury from time to time determine.

(5) Any sums received by the Minister by way of interest on, or repayment of, the commencing capital debt shall be paid into the Exchequer and shall be issued out of the Consolidated Fund at such times as the Treasury may direct and applied by the Treasury as follows, that is to say—

- (a) so much thereof as represents capital shall be applied in redeeming or paying off debt of such description as the Treasury think fit, and
- (b) so much thereof as represents interest shall be applied towards meeting such part of the annual charges for the National Debt as represents interest.

Borrowing  
powers.

5.—(1) Subject to the limit in subsection (3) of this section, the Authority may borrow temporarily, by way of overdraft or otherwise, such sums as the Authority may require for meeting its obligations or discharging its functions under this Act, but

the aggregate of the amounts outstanding in respect of any temporary loans raised by the Authority under this subsection shall not exceed such limit as the Minister may for the time being have imposed on the Authority for the purposes of this subsection by a direction given to the Authority with the approval of the Treasury.

(2) Subject to the limit in subsection (3) of this section, the Authority may borrow (otherwise than by way of temporary loan) from the Minister such sums as the Authority may require for all or any of the following purposes—

- (a) for meeting any expenses properly chargeable to capital, being expenses incurred in connection with the provision or improvement of assets in connection with the business of the Authority ;
- (b) for the provision of working capital ;
- (c) for acquiring an undertaking or part of an undertaking ;
- (d) for lending money to, or meeting a guarantee given for the benefit of, any person for the purpose of an undertaking carried on by him, or where that person is a body corporate, an undertaking carried on by a subsidiary of that body corporate ;
- (e) for subscribing for or acquiring securities of a body corporate otherwise than by way of investment ;
- (f) for the payment of interest charged to capital account under section 3(6) of this Act ;
- (g) to pay off—
  - (i) any part of the commencing capital debt ;
  - (ii) any money borrowed by the Authority ;
- (h) for any purpose for which capital moneys are properly applicable (whether or not specified in the foregoing paragraphs).

(3) The aggregate amount outstanding in respect of—

- (a) the principal of any money borrowed by the Authority under this section, and
- (b) the commencing capital debt,

taken together shall not exceed seventy million pounds.

(4) The Authority shall not have power to borrow money except in accordance with this section.

(5) References in this section to borrowing do not include the receipt or use by the Authority of money of a pension fund established for the purposes of a pension scheme in which the employees of the Authority participate.

Exchequer  
loans.

6.—(1) Subject to this Act, the Minister may with the approval of the Treasury lend to the Authority any sums which the Authority has power to borrow under subsection (2) of the last foregoing section.

(2) Any loans which the Minister makes under this section shall be repaid to him at such times and by such methods, and interest thereon shall be paid to him at such rates and at such times, as he may with the approval of the Treasury from time to time direct.

(3) The Treasury may issue out of the Consolidated Fund to the Minister such sums as are necessary to enable him to make loans under this section.

1939 c. 117.

(4) For the purpose of providing sums to be issued under the last foregoing subsection or of providing for the replacement of sums so issued, the Treasury may at any time, if they think fit, raise money in any manner in which they are authorised to raise money under the National Loans Act 1939, and any securities created and issued to raise money under this subsection shall be deemed for all purposes to have been created and issued under that Act.

(5) Any sums received by the Minister under subsection (2) of this section shall be paid into the Exchequer and shall be issued out of the Consolidated Fund at such times as the Treasury may direct, and shall be applied by the Treasury as follows, that is to say—

- (a) so much thereof as represents principal shall be applied in redeeming or paying off debt of such description as the Treasury think fit, and
- (b) so much thereof as represents interest shall be applied towards meeting such part of the annual charges for the National Debt as represents interest.

Treasury  
guarantees.

7.—(1) The Treasury may guarantee, in such manner and on such conditions as they may think fit, the repayment of the principal of, and the payment of interest on, any sums which the Authority borrows from a person other than the Minister.

(2) Immediately after any guarantee is given under this section the Treasury shall lay a statement of the guarantee before each House of Parliament, and where any sum is issued for fulfilling such a guarantee the Treasury shall, as soon as possible after the end of each financial year, beginning with that in which the sum is issued and ending with that in which all liability in respect of the principal of the sum and in respect of interest thereon is finally discharged, lay before each House of Parliament a statement relating to that sum.

(3) Any sums required by the Treasury for fulfilling any guarantee under this section shall be charged on and issued out of the Consolidated Fund.

(4) If any sums are issued in fulfilment of any guarantee given under this section, the Authority shall make to the Treasury, at such times and in such manner as the Treasury may from time to time direct, payments of such amounts as the Treasury may so direct in or towards repayment of the sums so issued, and payments of interest on what is outstanding for the time being in respect of sums so issued at such rate as the Treasury may so direct.

(5) Any sums received by the Treasury under the last foregoing subsection shall be paid into the Exchequer.

8.—(1) The Authority shall keep proper accounts and proper records in relation to the accounts and shall prepare in respect of each accounting year a statement of accounts in such form as the Minister, with the approval of the Treasury, may direct, being a form which shall conform to the best commercial standards. Accounts and audit.

(2) The accounts of the Authority shall be audited by auditors appointed by the Minister after consultation with the Authority, and a person shall not be qualified to be so appointed unless he is a member of one or more of the following bodies—

the Institute of Chartered Accountants in England and Wales ;

the Institute of Chartered Accountants of Scotland ;

the Association of Certified and Corporate Accountants ;

the Institute of Chartered Accountants in Ireland ;

any other body of accountants established in the United Kingdom and for the time being recognised for the purposes of section 161 (1) (a) of the Companies Act 1948 by the Board of Trade ; 1948 c. 38.

but a Scottish firm may be so appointed if each of the partners is qualified to be so appointed.

(3) The Minister shall, as respects each financial year, prepare in such form and manner as the Treasury may direct an account of sums issued to him under section 6 of this Act and of any sums to be paid into the Exchequer under that section, or under section 3 or 4 of this Act, and of the disposal by him of those sums respectively, and send it to the Comptroller and Auditor General not later than the end of November following the year ; and the Comptroller and Auditor General shall examine, certify and report on the account and lay copies of it, together with his report, before each House of Parliament.

I\*

*Control and management of aerodromes*

## Byelaws.

**9.**—(1) The Authority may, in respect of any aerodrome owned or managed by it, make byelaws for regulating the use and operation of the aerodrome and the conduct of all persons while within the aerodrome, and in particular byelaws—

- (a) for securing the safety of aircraft, vehicles and persons using the aerodrome and preventing danger to the public arising from the use and operation of the aerodrome ;
- (b) for preventing obstruction within the aerodrome ;
- (c) for regulating vehicular traffic anywhere within the aerodrome except on roads therein to which the road traffic enactments apply, and in particular (with that exception) for imposing speed limits on vehicles therein and for restricting or regulating the parking of vehicles or their use for any purpose or in any manner specified in the byelaws ;
- (d) for prohibiting waiting by hackney carriages except at standings appointed by the Authority ;
- (e) for prohibiting or restricting access to any part of the aerodrome ;
- (f) for preserving order within the aerodrome and preventing damage to property therein ;
- (g) for regulating or restricting advertising within the aerodrome ;
- (h) for requiring any person, if so requested by a constable appointed under this Act, to leave the aerodrome or any particular part of it ;
- (i) for restricting the area which is to be taken as constituting the aerodrome for the purposes of the byelaws.

(2) Byelaws made under this section shall bind the Crown.

(3) Any person contravening any byelaws made under this section shall be liable on summary conviction to a fine not exceeding such amount as may be specified by the byelaws in relation to the contravention, but no amount so specified shall exceed twenty-five pounds.

(4) Byelaws made under this section shall not have effect until they are confirmed by the Minister, and the provisions of Schedule 3 to this Act shall apply to any such byelaws.

(5) A constable appointed under this Act may remove from any aerodrome owned or managed by the Authority, or from any part of such an aerodrome—

- (a) any person who, in contravention of any byelaws made under this section, fails or refuses to leave the aerodrome or part after being requested by such a constable to do so ;
- (b) any vehicle, animal or thing brought to or left within the aerodrome or part in contravention of any byelaws

made under this section and any vehicle, animal or thing likely to cause danger or obstruction.

(6) A constable appointed under this Act may without warrant arrest a person within any aerodrome owned or managed by the Authority—

- (a) if he has reasonable cause to believe that that person has contravened any byelaws made under this section and he does not know and cannot ascertain that person's name and address ; or
- (b) if that person, in contravention of any byelaws made under this section, fails or refuses to leave the aerodrome or any particular part thereof after being requested by such a constable to do so.

(7) Any byelaws under Part II of the Military Lands Act 1892 c. 43. 1892 which are in force immediately before the vesting date and relate to any of the aerodromes mentioned in section 1(6) of this Act shall, in so far as they could have been made by the Authority under this section, continue in force and have effect as if so made.

**10.—**(1) The Authority may appoint persons to be constables Airport police. in accordance with this section.

(2) Every constable appointed under this section shall on appointment be attested as a constable by making a declaration before a justice of the peace or, in Scotland, before a sheriff, justice of the peace or burgh magistrate, that he will duly execute the office of a constable ; and when he has made such a declaration he shall, while his appointment continues, have the powers and privileges and be liable to the duties and responsibilities of a constable—

- (a) on each of the aerodromes owned or managed by the Authority ; and
- (b) elsewhere, for the purpose of arresting any person whom he has followed from any such aerodrome, in circumstances where he could have arrested that person on the aerodrome.

(3) The constabulary maintained under this section shall be under the exclusive control of the Authority, and the Authority shall have power to suspend or terminate the appointment of any of its constables.

(4) The Authority shall be liable in respect of torts committed by members of that constabulary in the performance or purported performance of their functions in like manner as a master is liable in respect of torts committed by his servants in the course of their employment, and accordingly shall in respect of any such tort be treated for all purposes as a joint tortfeasor.

(5) Every constable appointed under this section shall be exempt from serving on any jury while his appointment continues.

(6) If and so long as the Authority maintains a constabulary under this section, the Authority shall arrange for the establishment of a conference consisting of representatives of the Authority and of members of the constabulary, to which all questions relating to rates of pay, hours of duty and conditions of service of members of the constabulary shall be referred.

(7) In the event of disagreement between the two sides of a conference established under subsection (6) of this section, an independent chairman shall be appointed with power to give decisions which shall have effect as decisions of the conference, the said chairman to be chosen by mutual agreement or, failing agreement, to be nominated by the Minister of Labour.

(8) If before the vesting date the Authority appoints a constable under this section as from that date, and—

(a) at the time when he is so appointed that person is a special constable appointed and sworn in under section 37 of the Civil Aviation Act 1949, and continues to be such until immediately before that date ; and

(b) the Minister has before that date agreed to his appointment by the Authority,

that person's appointment under the said section 37 shall be deemed to have been terminated by the Minister immediately before that date, and he shall be deemed for the purposes of this section to have made a declaration in accordance with subsection (2) thereof.

(9) In the application of subsection (4) of this section to Scotland there shall be substituted, for any reference to a tort, a reference to a wrongful act or a negligent act or omission, and, for any reference to a joint tortfeasor, a reference to a person who has been or might be held liable, jointly and severally with one or more other persons, for loss or damage arising from any such act or omission.

Thefts by  
persons  
employed at  
aerodromes.

11.—(1) This section applies to all persons in the employment of the Authority, and to all persons employed otherwise than by the Authority to work on any aerodrome owned or managed by the Authority.

(2) Any constable appointed under this Act may on any such aerodrome—

(a) stop, and without a warrant search and arrest any person to whom this section applies whom he has reasonable grounds to suspect of having in his possession or conveying in any manner anything stolen or unlawfully obtained on any such aerodrome ; and



- (b) if he has reasonable grounds to suspect that anything stolen or unlawfully obtained on any such aerodrome may be found in or on any vehicle carrying a person to whom this section applies or in or on any aircraft, stop and without a warrant search and detain the vehicle or, as the case may be, board and without a warrant search the aircraft.

**12.—**(1) Subject to the provisions of this section, the road traffic enactments shall apply in relation to roads which are within aerodromes owned or managed by the Authority but to which the public does not have access as they apply in relation to roads to which the public has access. Control of road traffic.

(2) The Minister of Transport may by order direct that in their application to roads within such aerodromes the road traffic enactments shall have effect subject to such exceptions, adaptations or modifications as appear to him necessary or expedient for the purpose or in consequence of conferring on the Authority functions exercisable under those enactments by a highway authority or local authority (including the Greater London Council) and on the chief officer of the constabulary maintained by the Authority functions so exercisable by a chief officer of police.

(3) An order under this section may exempt from the application of the road traffic enactments particular roads or lengths of roads to which the public does not have access and may require the Authority to indicate the roads or lengths of roads so exempted in such manner as may be specified in the order.

(4) Before making an order under this section the Minister of Transport shall consult the Authority.

(5) Any order under this section shall be made by statutory instrument, which shall be subject to annulment in pursuance of a resolution of either House of Parliament, and may be varied or revoked by a subsequent order.

(6) Any road or place within an aerodrome in the metropolitan police district which is owned or managed by the Authority shall be deemed to be a street or place within the meaning of section 35 of the London Hackney Carriage Act 1831. 1831 c. 22.

(7) In the application of this section to Scotland, for any reference to the Minister of Transport there shall be substituted a reference to the Secretary of State.

**13.—**(1) Without prejudice to his general duties under any Health Act of Parliament or otherwise, it shall be the duty of the Minister of Health and, to such extent as he may direct, of

the Authority, to make such arrangements as appear to him to be necessary—

- (a) for preventing danger to public health from aircraft arriving at any aerodrome owned or managed by the Authority, and
- (b) for preventing the spread of infection by means of any aircraft leaving any such aerodrome, so far as may be necessary or expedient for the purpose of carrying out any treaty, convention, arrangement or engagement with any country.

(2) A local authority may, and shall if the Minister of Health so requires, undertake duties in connection with the execution of any such arrangements as aforesaid, and the Minister of Health shall pay to the local authority such charges as the local authority may reasonably require to be paid in respect of expenses incurred and services provided by the local authority in the performance of such duties.

1936 c. 49.

(3) In subsection (2) of this section “local authority” means any local authority for the purposes of the Public Health Act 1936, any county council and any port health authority, and also any joint board of which all the constituent authorities are such authorities or councils as aforesaid.

(4) Section 143 of the Public Health Act 1936 (health regulations) shall have effect in relation to aerodromes owned or managed by the Authority, and in relation to persons in aircraft arriving at or departing from such aerodromes, subject to the following modifications, that is to say—

- (a) in subsection (3) for the words from “shall specify the authorities” to “enforced and executed” there shall be substituted the words “may provide for their enforcement and execution by officers designated for that purpose by the Minister”; and
- (b) in subsection (4) for the words “Authorised officers of any such authority” there shall be substituted the words “Officers so designated as aforesaid”.

(5) In the application of this section to Scotland—

- (a) for any reference to the Minister of Health there shall be substituted a reference to the Secretary of State;
- (b) in subsection (2), “local authority” means any local authority for the purposes of the Public Health (Scotland) Act 1945 and any port local authority as defined in section 172 of the Public Health (Scotland) Act 1897;
- (c) subsection (3) shall not apply;
- (d) in subsection (4), for the reference to section 143 of the Public Health Act 1936 there shall be substituted a

1945 c. 15 (9  
& 10 Geo. 6.).  
1897 c. 38.

reference to section 1 of the Public Health (Scotland) 1945 c. 15 Act 1945, and in paragraph (a) of that subsection for the reference to the Minister there shall be substituted (9 & 10 Geo. 6.) a reference to the Secretary of State.

14. The Authority shall take such measures as the Minister may direct for limiting noise and vibration or mitigating their effect and, in particular, for restricting the use of any aerodrome owned or managed by the Authority to aircraft and persons complying with the Minister's requirements in that behalf. Control of noise.

15.—(1) If it appears to the Minister that dwellings near an aerodrome owned or managed by the Authority require further protection from noise and vibration attributable to the use of the aerodrome than can be given by measures taken or to be taken in pursuance of section 14 of this Act he may by statutory instrument make a scheme requiring the Authority to make grants towards the cost of insulating such dwellings or parts of such dwellings against noise. Grants towards cost of sound-proofing dwellings.

(2) A scheme under this section shall specify the area or areas in which dwellings must be situated for the grants to be payable, and the persons to whom, the expenditure in respect of which and the rate at which the grants are to be paid, and may make the payment of any grant dependent upon compliance with such conditions as may be specified in the scheme.

(3) A scheme under this section may require the Authority, in any case where an application for a grant is refused, to give the applicant at his request a written statement of its reasons for the refusal.

(4) A scheme under this section may authorise or require local authorities to act as agents of the Authority in dealing with applications for and payments of grants and may provide for the making by the Authority of payments to local authorities in respect of anything done by them as such agents.

(5) A scheme under this section may make different provision with respect to different areas or different circumstances and may be varied or revoked by a subsequent scheme under this section.

(6) Before making a scheme under this section the Minister shall consult the Authority.

(7) Any statutory instrument made under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

16. Section 56 of the Civil Aviation Act 1949 (custody and disposal of lost property) shall apply to, and to aircraft on, any premises belonging to the Authority or under the control of the Authority as they apply to, and to aircraft on, any premises Lost property. 1949 c. 67.

belonging to or under the control of the Minister ; and for the purposes of that section any vehicle, animal or thing found within an aerodrome owned or managed by the Authority and removed under section 9(5) of this Act shall be treated as having been so found while not in proper custody.

*Acquisition and use of land, etc.*

Land and  
rights over  
land.  
1946 c. 49.

17.—(1) The Authority may be authorised by the Minister to acquire land compulsorily for any purpose connected with the discharge of its functions, and the provisions of the Acquisition of Land (Authorisation Procedure) Act 1946 other than section 3 shall apply in relation to the compulsory purchase of land by the Authority as if the Authority were a local authority and as if this section were contained in an Act in force immediately before the commencement of that Act.

1845 c. 18.

(2) For the purpose of the acquisition by the Authority of land by agreement the Lands Clauses Acts shall be incorporated with this Act except for sections 127 to 133 (sale of superfluous land), and sections 150 and 151 (access to the special Act) of the Lands Clauses Consolidation Act 1845.

(3) Part I of Schedule 4 to this Act shall have effect as respects the acquisition of land by the Authority.

(4) Part II of Schedule 4 to this Act shall have effect as respects the application of the following provisions of the Civil Aviation Act 1949—

(a) section 24 (acquisition of rights over land),

(b) section 25 (imposition of restrictions on use of aerodromes),

(c) section 26 (control over land), and

(d) section 28 (stopping up of highways).

(5) The Authority's power of acquiring land compulsorily under this section may be exercised for the purpose of providing or improving any highway which is to be provided or improved in pursuance of an order under the said section 28 as applied by this section or for any other purpose for which land is required in connection with such an order.

1962 c. 38.

(6) Section 82 of the Town and Country Planning Act 1962 (consecrated land and burial grounds) shall have effect in relation to any land acquired by the Authority as it has effect in relation to land acquired by a statutory undertaking under Part V of that Act.

(7) In the application of this section to Scotland—

1946 c. 49.

(a) in subsection (1), for the references to the Acquisition of Land (Authorisation Procedure) Act 1946 and to section 3 of that Act there shall be substituted respectively references to the Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947 and to section 3 of that Act ;

1947 c. 42.

- (b) in subsection (2), for the references to sections 127 to 133, and to sections 150 and 151, of the Lands Clauses Consolidation Act 1845 there shall be substituted respectively references to sections 120 to 125 and 127, and to sections 142 and 143, of the Lands Clauses Consolidation (Scotland) Act 1845 ; 1845 c. 18. 1845 c. 19.
- (c) in subsection (5), the reference to a highway shall include a reference to any public right of way ;
- (d) in subsection (6), for the references to section 82 of the Town and Country Planning Act 1962 and to Part V of that Act there shall be substituted respectively references to section 27 of the Town and Country Planning (Scotland) Act 1945 and to Part III of the Town and Country Planning (Scotland) Act 1947. 1962 c. 38. 1945 c. 33. 1947 c. 53.

**18.—(1)** A local planning authority shall be entitled to recover from the Authority a sum equal to any compensation payable by the local planning authority— Planning decisions given in the interests of the Authority.

- (a) under sections 118 and 119 of the Act of 1962 or section 20 of the Act of 1947 (revocation of planning permission), or
- (b) under section 123 of the Act of 1962 or section 18 (1) of the Act of 1947 (planning decisions not affecting new development), or
- (c) under section 170 (1) of the Act of 1962 or Schedule 5, paragraph 1, of the Act of 1947 (undertakers' operational land), or
- (d) under section 134 (2) of the Act of 1962 or section 18 (3) of the Act of 1947 (purchase notices which do not take effect),

if the liability to pay compensation is attributable to a planning decision which would not have been taken but for the need to secure the safe and efficient operation of an aerodrome owned by the Authority or the protection of persons or buildings from aircraft using such an aerodrome.

(2) Where a purchase notice is served under section 129 of the Act of 1962 or section 17 of the Act of 1947 in respect of a planning decision which would not have been taken but for the need to secure the safe and efficient operation of an aerodrome owned by the Authority or the protection of persons or buildings from aircraft using such an aerodrome, any local authority who are deemed under section 130(2) or 133(1) of the Act of 1962 or subsection (1B) or (2) of the said section 17 to have served a notice to treat in respect of the interest to which the purchase notice relates may, by notice in writing given to the Authority not later than one month from the time when the amount of compensation payable by the local authority for the interest is agreed or determined, require the Authority to purchase that

interest from the local authority for a sum equal to the amount of compensation so agreed or determined; and, subject to any agreement between the local authority and the Authority, on the giving of the notice the Authority shall be deemed to have contracted with the local authority for the purchase of the interest at that price.

(3) Where a sum equal to any compensation payable by a local planning authority has under subsection (1) of this section become recoverable from the Authority, the local planning authority shall pay to the Authority any amount received by the local planning authority in respect of that compensation under section 122 of the Act of 1962 or section 43 of the Town and Country Planning (Scotland) Act 1954.

1954 c. 73.

(4) Any dispute as to whether a planning decision would not have been taken but for the need to secure the safe and efficient operation of an aerodrome owned by the Authority or the protection of persons or buildings from aircraft using such an aerodrome shall be referred to and determined by the Minister and the Minister of Housing and Local Government or the Secretary of State acting jointly.

(5) In this section—

1962 c. 38.

“the Act of 1962” means the Town and Country Planning Act 1962;

1947 c. 53.

“the Act of 1947” means the Town and Country Planning (Scotland) Act 1947;

“planning decision” means a decision made on an application under Part III of the Act of 1962 or Part II of the Act of 1947.

(6) References in this section to a local planning authority include, in relation to England and Wales, references to any authority to whom the functions of a local planning authority are delegated.

Application of enactments relating to statutory undertakers.

**19.**—(1) The undertaking represented by the aerodromes owned by the Authority shall be deemed a statutory undertaking and the Authority a statutory undertaker for the purposes of the enactments in which “statutory undertakers” or “statutory undertaking” has the meaning assigned to it by—

1944 c. 47.

section 13 (7) of the Town and Country Planning Act 1944 as applied by the New Towns Act 1946,

1946 c. 68.

section 13 (7) of the Town and Country Planning (Scotland) Act 1945 as applied by the New Towns Act 1946,

1945 c. 33.

section 8 (1) of the Acquisition of Land (Authorisation Procedure) Act 1946,

1946 c. 49.

section 7 (1) of the Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947,

1947 c. 42.

section 113 (1) of the Town and Country Planning (Scotland) Act 1947,

section 221 (1) of the Town and Country Planning Act 1962,

and in those enactments “the appropriate Minister” shall, in relation to the Authority, mean the Minister.

(2) In subsection (1) of section 61 of the Land Drainage Act 1930 c. 44. 1930 (which protects certain undertakings from works executed under that Act) after paragraph (e) there shall be added—

“ (f) the undertaking of the British Airports Authority.”

(3) Subsection (3) of section 39 of the Public Health Act 1936 c. 49. 1936 (which exempts buildings belonging to statutory undertakers from certain drainage requirements) and section 71 of that Act (which exempts such buildings from building regulations) shall apply in relation to the Authority as they apply in relation to statutory undertakers, but as if in the proviso to the said subsection (3) and the proviso to the said section 71 (which exclude from the exemptions houses and buildings used as offices or showrooms) the reference to houses included hotels and the references to offices or showrooms did not include offices or showrooms on any aerodrome owned by the Authority.

(4) Section 330 of the said Act of 1936 (power of certain undertakers in England and Wales to alter sewers) section 333 of that Act (protection of certain undertakings in England and Wales from works executed under that Act) and section 107 of the Public Health (Scotland) Act 1897 (protection of certain undertakings in Scotland from works connected with sewers) shall apply in relation to the Authority and any aerodrome owned by the Authority as they apply in relation to a railway company and its railway. 1897 c. 38.

(5) Section 93 (protection of certain statutory undertakers) of Schedule 3 to the Water Act 1945 and section 45 (protection of certain statutory undertakers) of Schedule 4 to the Water (Scotland) Act 1946 shall, with the necessary modifications, apply in relation to any works along, upon or under any aerodrome owned by the Authority which statutory water undertakers propose to execute, whether or not the said section 93 or the said section 45 has been applied to the undertakers by an order under the said Act of 1945 or the said Act of 1946. 1945 c. 42. 1946 c. 42.

In this subsection “statutory water undertakers”, as respects England and Wales, means statutory water undertakers within the meaning of the said Act of 1945 other than a local authority or board supplying water under the Public Health Act 1936 and includes a person authorised to construct works by an order under section 23 of the said Act of 1945; and as respects Scotland, means a local water authority within the meaning of the said Act of 1946.

(6) The Authority shall be deemed to be a statutory undertaker for the purposes of Part III of the Housing Act 1957 and a public undertaker for the purposes of Part III of the Housing (Scotland) Act 1950. 1957 c. 56. 1950 c. 34.

Provisions as  
to telegraphic  
lines.  
1878 c. 76.

**20.**—(1) Section 7 of the Telegraph Act 1878 (alteration of telegraphic lines in the execution of undertakings authorised by Act of Parliament) shall with the necessary modifications apply in relation to any alteration of a telegraphic line belonging to or used by the Postmaster General which—

1949 c. 67.

(a) is or is likely to be involved in any work proposed to be done or done by any person in pursuance of an order or direction under section 24 or 26 of the Civil Aviation Act 1949 as applied by section 17 of this Act ; or

(b) is, in the case of an order made with respect to a highway under section 28 of that Act as so applied, and in the circumstances mentioned in subsection (2) of this section, required by the highway authority or a person entitled to land over which a highway passes ;

as if references to undertakers included references to the person by whom the work is done or proposed to be done or the alteration is required.

(2) The said circumstances are that the order provides—

(a) for the stopping up or diversion of the highway ; or

(b) unless the highway is a trunk road, for the improvement of the highway ;

and immediately before the order comes into operation the telegraphic line is under, in, on, over, along or across the highway.

(3) Subject to the preceding provisions of this section, the Postmaster General shall have the same powers in respect of the line in the case mentioned in paragraph (a) of the preceding subsection as if the order had not come into operation.

1950 c. 39.

(4) The said section 7 shall not apply by virtue of subsection (2)(b) of this section to the alteration of a telegraphic line for the purpose of authority's works as defined in Part II of the Public Utilities Street Works Act 1950.

1878 c. 76.

(5) In this section "telegraphic line" and "alteration" have the same meanings as in the Telegraph Act 1878.

### *General*

Reports and  
information.

**21.**—(1) The Authority shall as soon as possible after the end of each accounting year make to the Minister a report on the performance of its functions during that year.

(2) The report for any accounting year—

(a) shall set out any direction given to the Authority under section 2(6) of this Act during that year, unless the



Minister has notified to the Authority his opinion that it is against the national interest to do so ; and

- (b) shall include such information relating to the plans, and past and present activities, of the Authority and the financial position of the Authority, as the Minister may from time to time direct.

(3) There shall be attached to the report for each accounting year a copy of the statement of accounts in respect of that year and a copy of any report made on the statement by the auditors.

(4) The Minister shall lay a copy of each report made to him under the foregoing provisions of this section, and of the statements attached thereto, before each House of Parliament.

(5) The Authority shall, in addition to the information to be given under the foregoing provisions of this section, furnish to the Minister such returns or other information relating to the property, financial position, activities or proposed activities of the Authority as the Minister may from time to time require.

22. The Minister may hold local inquiries for the purposes **Inquiries.** of his functions under this Act and—

- (a) subsections (2) to (5) of section 290 of the Local Govern- 1933 c. 51.  
ment Act 1933 (evidence and costs at local inquiries) except so much of subsection (4) as provides for the payment of costs by a local authority which is not a party to the inquiry shall apply to any inquiry held under this section in England or Wales as if it were an inquiry held in pursuance of subsection (1) of that section and as if the Minister were a department as defined in that section ; and

- (b) subsections (2) to (9) of section 355 of the Local 1947 c. 43.  
Government (Scotland) Act 1947 (provisions as to local inquiries) except so much of subsection (8) as provides for the payment of expenses by a local authority which is not a party to the inquiry shall apply to any inquiry held under this section in Scotland as if it were an inquiry held in pursuance of subsection (1) of that section.

23.—(1) In this Act, unless the context otherwise requires— **Interpretation.**

“ accounting year ”, in relation to the Authority, includes the Authority’s first accounting period, whether shorter or longer than a year and, if the Authority changes its accounting year, includes any accounting period (whether shorter or longer than a year) employed to give effect to the change ;

“ aerodrome ” includes any area or space, whether on the ground, on the roof of a building or elsewhere, which is designed, equipped or set apart for affording facilities for the landing and departure of aircraft capable of descending or climbing vertically ;

“ land ” includes any estate or other interest in land and any easement or servitude ;

“ local authority ”, except in section 13, means, in relation to England and Wales, the council of a county, county borough, London borough, or county district, the Greater London Council or the Common Council of the City of London, and in relation to Scotland, any county or town council ;

“ the Minister ” means the Minister of Aviation ;

“ navigation services ” includes information, directions and other facilities furnished, issued or provided for the purposes of or in connection with the navigation or movement of aircraft and also the control of movement of vehicles in any part of an aerodrome used for the movement of aircraft ;

“ the road traffic enactments ” means the enactments (whether passed before or after the commencement of this Act) relating to road traffic, including the lighting and parking of vehicles, and any order or other instrument having effect by virtue of any such enactment ;

“ vesting date ” has the meaning assigned to it by paragraph 1 of Schedule 2 to this Act.

(2) Any reference in this Act to any other enactment shall be construed as a reference to that enactment as amended, and as including a reference thereto as extended or applied, by or under any other enactment, including, except where the context otherwise requires, this Act.

**Expenses.**

**24.** There shall be paid out of moneys provided by Parliament any expenses incurred by any Minister under this Act and any increase attributable to this Act in the sums so payable under any other Act.

**Short title and extent.**

**25.—(1)** This Act may be cited as the Airports Authority Act 1965.

(2) This Act, except paragraph 5 of Schedule 1, does not extend to Northern Ireland.

## SCHEDULES

## SCHEDULE 1

Section 1.

## THE AUTHORITY

*Members*

1.—(1) A member of the Authority shall hold and vacate his office in accordance with the terms of his appointment and shall, on ceasing to be a member, be eligible for re-appointment.

(2) Any member may at any time by notice in writing to the Minister resign his office.

2.—(1) Before appointing a person to be a member of the Authority the Minister shall satisfy himself that that person will have no such financial or other interest as is likely to affect prejudicially the discharge by him of his functions as a member of the Authority, and the Minister shall also satisfy himself from time to time with respect to every member of the Authority that he has no such interest; and any person who is, or whom the Minister proposes to appoint to be, a member of the Authority shall, whenever requested by the Minister so to do, furnish to him such information as the Minister considers necessary for the performance by the Minister of his duties under this paragraph.

(2) A member of the Authority who is in any way directly or indirectly interested in a contract made or proposed to be made by the Authority shall disclose the nature of his interest at a meeting of the Authority; and the disclosure shall be recorded in the minutes of the Authority, and the member shall not take any part in any deliberation or decision of the Authority with respect to that contract.

(3) For the purposes of the last foregoing sub-paragraph a general notice given at a meeting of the Authority by a member of the Authority to the effect that he is a member of a specified company or firm and is to be regarded as interested in any contract which may, after the date of the notice, be made with the company or firm, shall be regarded as a sufficient disclosure of his interest in relation to any contract so made.

(4) A member of the Authority need not attend in person at a meeting of the Authority in order to make any disclosure which he is required to make under this paragraph if he takes reasonable steps to secure that the disclosure is made by a notice which is brought up and read at the meeting.

3.—(1) The Authority—

(a) shall pay to the members thereof such salaries or fees, and such allowances, as the Minister may, with the approval of the Treasury, determine, and

(b) as regards any members in whose case the Minister may so determine with the approval of the Treasury, shall make provision for or pay to or in respect of them such pensions as may be so determined,

and if a person ceases to be a member of the Authority and it appears to the Minister that there are special circumstances which

**SCH. 1** make it right that that person should receive compensation the Minister may, with the approval of the Treasury, require the Authority to pay to that person a sum of such amount as the Minister may with the approval of the Treasury determine.

(2) The Minister shall, as soon as possible after the first appointment of any person as a member of the Authority, lay before each House of Parliament a statement of the salary or fees and of the allowances that are or will be payable under this paragraph; and if any subsequent determination by him under this paragraph involves a departure from the terms of that statement, or if a determination by him under this paragraph relates to the payment of, or of payment towards the provision of, a pension to or in respect of, a member of the Authority, the Minister shall, as soon as possible after the determination, lay a statement thereof before each House of Parliament.

4.—(1) If the Minister is satisfied that a member of the Authority—

- (a) has been absent from meetings of the Authority for a period longer than three consecutive months without the permission of the Authority, or
- (b) has become bankrupt or made an arrangement with his creditors, or
- (c) is incapacitated by physical or mental illness, or
- (d) is otherwise unable or unfit to discharge the functions of a member,

the Minister may declare his office as a member of the Authority to be vacant and shall notify the fact in such manner as the Minister thinks fit; and thereupon the office shall become vacant.

(2) In the application of this paragraph to Scotland, for the references in head (b) of sub-paragraph (1) to a member's having become bankrupt and to a member's having made an arrangement with his creditors there shall be substituted respectively references to sequestration of a member's estate having been awarded and to a member's having made a trust deed for behoof of his creditors or a composition contract.

1957 c. 20.

5. In Part II of Schedule 1 to the House of Commons Disqualification Act 1957 (which specifies the bodies of which the members are disqualified under that Act) in its application to the House of Commons of the Parliament of the United Kingdom, before the entry relating to the British European Airways Corporation there shall be inserted the words "The British Airports Authority".

#### *Proceedings*

6. The validity of any proceeding of the Authority shall not be affected by any vacancy among the members or by any defect in the appointment of any member.

7. The quorum of the Authority and the arrangements relating to meetings of the Authority shall be such as the Authority may determine.

8.—(1) The Authority shall have a common seal, and the fixing of the seal shall be authenticated by the signatures of—

- (a) the chairman of the Authority or some other member thereof authorised either generally or specially by the Authority to act in his stead for that purpose, and
- (b) some other person authorised by the Authority, either generally or specially, to act for that purpose.

(2) Any document purporting to be a document duly executed under the seal of the Authority shall be received in evidence and shall, unless the contrary is proved, be deemed to be a document so executed.

#### *Staff*

9.—(1) The Authority shall, in the case of such of its officers and such persons employed by it as may be determined by the Authority with the approval of the Minister, pay to or in respect of them such pensions, or provide and maintain for them such pension schemes (whether contributory or not) as may be so determined.

(2) Where any officer or person employed by the Authority, being a participant in any pension scheme applicable to his office or employment, becomes a member of the Authority, he may be treated for the purposes of the pension scheme as if his service as a member of the Authority were service as an officer or person employed by the Authority, and his rights under the scheme shall not be affected by paragraph 3 (1) (b) of this Schedule.

10.—(1) It shall be the duty of the Authority, except so far as it is satisfied that adequate machinery exists for achieving the purpose of this paragraph, to seek consultation with any organisation appearing to the Authority to be appropriate, with a view to the conclusion between the Authority and that organisation of such agreements as appear to the parties to be desirable with respect to the establishment and maintenance of machinery for—

- (a) the settlement by negotiation of terms and conditions of employment of persons employed by the Authority, with provision for reference to arbitration in default of such settlement in such cases as may be determined by or under the agreements, and
- (b) the promotion and encouragement of measures affecting the safety, health and welfare of persons employed by the Authority and the discussion of other matters of mutual interest to the Authority and such persons, including efficiency in the operation of the Authority's services.

(2) Where the Authority concludes such an agreement as is mentioned in the foregoing sub-paragraph or any variation is made in such an agreement, the Authority shall forthwith transmit particulars of the agreement or the variation to the Minister and the Minister of Labour.

(3) Nothing in this paragraph shall be construed as prohibiting the Authority from taking part together with other employers in the establishment and maintenance of machinery for the settlement of terms and conditions of employment, and the promotion and

- SCH. 1 encouragement of measures affecting the health, safety and welfare of their workers and the discussion of other matters of mutual interest to them and their workers.

*Stamp duty*

- 1930 c. 28. 11. For the purposes of section 42 of the Finance Act 1930 (which relates to stamp duty on transfers between associated companies) the Authority shall be deemed to be a company with limited liability.

Section 1.

SCHEDULE 2

TRANSFER OF THE FOUR AERODROMES

- 1.—(1) Subject to this Schedule, on such date as the Minister may by order contained in a statutory instrument appoint (in this Act referred to as “the vesting date”) all the Minister’s land and other property, rights and liabilities comprised in the undertakings represented by the aerodromes mentioned in section 1(6) of this Act (in this Schedule referred to as the four aerodromes) shall by virtue of this Act be transferred to and vest in the Authority in accordance with this Schedule.
- 1949 c. 67. (2) Without prejudice to the generality of the foregoing sub-paragraph, the rights of the Minister under any order having effect under Part III of the Civil Aviation Act 1949 and relating to any of the four aerodromes shall by virtue of this Act be transferred to and vest in the Authority.
- (3) The reference in sub-paragraph (1) of this paragraph to the Minister’s land includes a reference to any land held in right of the Crown or held on trust for the Crown by a Government department, being land which immediately before the vesting date is being managed by the Minister, and references in this Schedule to the Minister’s property shall be construed accordingly.
- 1925 c. 20. (4) Where the Minister retains possession of any documents relating to the title to any part of any land transferred under this Act to the Authority, the Minister shall be assumed to have given to the Authority an acknowledgment in writing of the right of the Authority to production of that document and to delivery of copies thereof and, so far as relates to land in England, section 64 of the Law of Property Act 1925 shall have effect accordingly, and on the basis that the acknowledgment did not contain any such expression of contrary intention as is mentioned in that section.
- (5) In relation to the transfer under this paragraph (or otherwise under this Act) of any land or heritable rights in Scotland the following provisions shall have effect :—
- (a) for the purposes of any enactment relating to the completion of title to heritable property this paragraph shall have effect as if it were a general disposition, or, as the case may require, a general assignation, granted on the vesting date by the Minister in favour of the Authority and applying to the land or heritable rights so transferred ;
- (b) sub-paragraph (4) of this paragraph shall have effect as if for the words from “an acknowledgment in writing” to

the end there were substituted the words "an undertaking to produce those documents to the Authority (on a proper receipt and undertaking to re-deliver) for the purpose of enabling the Authority to maintain and defend its rights in respect of that part of the land which has vested in it."

2.—(1) The foregoing paragraph shall not apply to such property as the Minister may by a direction designate as required by him for the provision of navigation services.

(2) A direction under this paragraph may provide for the creation in favour of the Minister of such rights, whether or not capable of subsisting as legal estates in land, as may appear to the Minister expedient for the purpose of facilitating the use and operation of the buildings, works, apparatus and equipment comprised in any direction under this paragraph.

(3) A direction under this paragraph shall not be given more than three months after the vesting date.

(4) In the application of this paragraph to Scotland, in subparagraph (2) for the reference to legal estates in land there shall be substituted a reference to estates in land.

3.—(1) The Minister may give such directions applying or excluding the provisions of paragraph 1 of this Schedule as appear to him expedient—

(a) for the purpose of making minor adjustments of the property, rights and liabilities to which it applies in order to facilitate the discharge by the Authority of its functions under this Act, or

(b) for the purpose of removing uncertainty as to the application of that paragraph to any property, rights or liabilities and of facilitating registration under the Land Registration Act 1925 of the Authority's title to any land in England transferred by this Schedule.

(2) A direction under this paragraph may provide in particular for dividing and apportioning any rights or liabilities between the Minister and the Authority.

(3) A direction under this paragraph shall not be given more than three months after the vesting date.

(4) In the application of this paragraph to Scotland, in subparagraph (1)(b) for the words from "and of facilitating registration" to the end there shall be substituted the words "and of facilitating the completion of the title of the Authority to any land or heritable rights in Scotland transferred by this Schedule".

4.—(1) A certificate issued by the Minister to the effect that any of the Minister's property, rights or liabilities were or were not transferred to the Authority by paragraph 1 of this Schedule shall be conclusive evidence that the property, rights or liabilities were or were not so transferred.

(2) The issue of a certificate under this paragraph shall not prevent a subsequent direction under paragraph 2 or paragraph 3 of this Schedule relating to the property, rights or liabilities to which the certificate relates.

## SCH. 2

5.—(1) The Minister shall consult the Authority before giving a direction or issuing a certificate under this Schedule.

(2) A direction or certificate under this Schedule shall be in writing, and the Minister shall send a copy of any such direction or certificate to the Authority.

6.—(1) Any statutory provision, any agreement, and any provision in any document not being an agreement shall, so far as may be necessary for or in consequence of the transfers effected by this Schedule, have effect as if references to the Minister were, or as the case may be included, references to the Authority.

(2) Without prejudice to sub-paragraph (1) of this paragraph, any agreement to which the Minister was a party, whether in writing or not, and whether or not of such a nature that rights and liabilities thereunder could be assigned by the Minister, shall have effect, so far as may be necessary for or in consequence of the transfers effected by this Schedule, as if the Authority had been a party to the agreement.

(3) Without prejudice to sub-paragraph (1) of this paragraph, where, by the operation of this Schedule, any right or liability becomes a right or liability of the Authority, the Authority and all other persons shall, as from the vesting date, have the same rights, powers and remedies (and in particular the same rights, powers and remedies as to taking or resisting legal proceedings or the making or resisting of applications to any authority) for ascertaining, perfecting or enforcing any right or liability as they would have had if it had at all times been the right or liability of the Authority, and any legal proceedings or applications pending at the vesting date by or against the Minister, in so far as they relate to any property, right or liability transferred to the Authority under this Schedule, or to any agreement, instrument or document which has effect in accordance with this Schedule, shall be continued by or against the Authority to the exclusion of the Minister.

(4) In this paragraph “statutory provision” means a provision whether of a general or of a special nature contained in, or in any document made or issued under, any Act, whether of a general or a special nature.

1895 c. 16.

7. Nothing in section 12 of the Finance Act 1895 (which requires certain Acts to be stamped as conveyances on sale), or in section 52 of the Finance Act 1946 (which exempts from stamp duty certain documents connected with nationalisation schemes), shall be taken as applying to this Act.

1946 c. 64.

1952 c. 10.

8. For the purposes of Part X of the Income Tax Act 1952 (which confers relief from income tax in respect of certain capital expenditure) the transfer by this Schedule of any assets shall be deemed to be a sale thereof by the Minister to the Authority in the open market at prices equal to the net book value of those assets (that is to say, the values after deducting depreciation) as shown in the books by reference to which the final accounts of the four aerodromes are made up by the Minister; but no initial allowance shall be made under any of the provisions of the said Part X in respect of any of those assets.



## SCHEDULE 3

## Section 9.

## BYELAWS

1. The byelaws shall be made under the common seal of the Authority.

2. At least one month before application for confirmation of the byelaws is made, notice of the intention to apply for confirmation shall be given—

(a) in the London Gazette or, if the aerodrome to which the byelaws relate is situated in Scotland, the Edinburgh Gazette ; and

(b) in one or more local newspapers circulating in the locality in which that aerodrome is situated or, if the byelaws relate to more than one aerodrome, circulating respectively in the several localities in which those aerodromes are situated ;

and the notice shall specify a period of not less than one month during which representations on the byelaws may be made to the Minister.

3. For at least one month before application for confirmation is made, a copy of the byelaws shall be deposited at the offices of the Authority at each aerodrome to which the byelaws relate, and shall at all reasonable hours be open to public inspection without payment.

4. The Authority shall, on application made by any person before the byelaws are confirmed, furnish to him a copy of the byelaws, or of any part of them, on payment of such sum, not exceeding sixpence for every hundred words contained in the copy, as the Authority may determine.

5. The Minister may confirm with or without modification, or refuse to confirm, any byelaw submitted to him for confirmation, and may fix the date on which the byelaw is to come into operation, and if no date is so fixed the byelaw shall come into operation at the expiration of one month beginning with the day on which it is confirmed.

6. A copy of the byelaws, when confirmed, shall be printed and deposited at the offices of the Authority at each aerodrome to which the byelaws relate, and shall at all reasonable hours be open to public inspection without payment ; and a copy thereof shall, on application, be furnished to any person on payment of such sum, not exceeding one shilling for every copy, as the Authority may determine.

7. The production of a printed copy of a byelaw purporting to be made by the Authority upon which is endorsed a certificate purporting to be signed by a person authorised in that behalf by the Authority stating—

(a) that the byelaw was made by the Authority,

(b) that the copy is a true copy of the byelaw,

(c) that on a specified date the byelaw was confirmed by the Minister,

(d) the date, if any, fixed by the Minister for the coming into operation of the byelaw,

shall be evidence, and in Scotland sufficient evidence, of the facts stated in the certificate, without proof of the handwriting or authorisation of the person by whom it purports to be signed.

Section 17.

## SCHEDULE 4

## LAND AND RIGHTS OVER LAND

## PART I

## ACQUISITION OF LAND BY AUTHORITY

*Entry for purposes of survey*

1.—(1) Where the Minister has confirmed an order authorising the Authority to acquire land compulsorily, or is considering the confirmation of such an order, any person authorised in writing by the Minister may at all reasonable times, on producing, if so required, evidence of his authority in that behalf, enter upon any of the land in order to make any survey which the Minister or the Authority requires to be made for the purpose of any steps to be taken in consequence of the order or, as the case may be, for the purpose of determining whether the order should be confirmed:

Provided that admission shall not, by virtue of this sub-paragraph, be demanded as of right to any land which is occupied unless eight days' notice of the intended entry has been served on the occupier.

1949 c. 67.

(2) Subsections (2) to (5) of section 29 of the Civil Aviation Act 1949 (in this Schedule referred to as the Act of 1949) shall apply with any necessary modifications in relation to the foregoing sub-paragraph as they apply in relation to subsection (1) of that section, but any proceedings for an offence under subsection (2) of that section, as so applied, may be instituted in England and Wales by the Authority without the consent of the Minister or the Director of Public Prosecutions and any compensation payable under subsection (5) of that section, as so applied, shall be paid by the Authority instead of the Minister.

*Displacements from land*

2.—(1) Where the Authority has acquired land for purposes connected with the discharge of its functions, and the use of the land by the Authority for those purposes will involve the displacement of persons residing in premises on the land, it shall be the duty of the Authority, in so far as there is no other residential accommodation available on reasonable terms to the persons who require it in consequence of the displacement, being residential accommodation suitable to the reasonable requirements of those persons, to secure the provision of such accommodation.

(2) The Authority shall secure the provision of the accommodation in advance of the displacement, unless the Minister is satisfied that for reasons of exceptional public importance it is essential that the displacement should be effected before such accommodation as aforesaid can be found.

(3) Subsection (3) of section 31 of the Act of 1949 shall apply in relation to any person displaced as mentioned in sub-paragraph (1) of this paragraph as it applies in relation to any person displaced as mentioned in that subsection, but as if references to the Minister were references to the Authority.

*Statutory undertakers' land*

3. Schedule 4 to the Act of 1949 shall apply in relation to any order for the compulsory purchase of land by the Authority which the Minister has confirmed or proposes to confirm as it applies to an order made or proposed to be made under Part III of that Act.

## PART II

SCH. 4

## ORDERS RELATING TO CONTROL OF LAND

*Creation of rights over land and control of civil aerodromes*

4.—(1) In section 24 of the Act of 1949 references to land vested in the Minister or which he proposes to acquire shall include references to land vested in the Authority or which the Authority proposes to acquire, and any rights created by an order made by virtue of this paragraph shall be rights in favour of the Authority.

(2) Any compensation payable under subsection (4) of that section or Part III of Schedule 1 to that Act in consequence of an order made by virtue of this paragraph shall be paid by the Authority instead of the Minister.

(3) In subsection (5) of that section the reference to the consent of the Minister shall, in relation to an order made by virtue of this paragraph, be construed as a reference to the consent either of the Minister or of the Authority.

(4) Notwithstanding subsection (9) of that section, proceedings for an offence under that section in relation to an order made by virtue of this paragraph may be instituted in England and Wales by the Authority without the consent of the Minister or the Director of Public Prosecutions.

5.—(1) In section 25 of the Act of 1949 references to any aerodrome vested in the Minister or under his control shall include references to any aerodrome owned or managed by the Authority.

(2) Notwithstanding subsection (6) of that section, proceedings for an offence against an order under that section made by virtue of this paragraph may be instituted in England and Wales by the Authority without the consent of the Minister or the Director of Public Prosecutions.

(3) Any compensation payable under Schedule 2 to that Act in consequence of any order made by virtue of this paragraph shall be paid by the Authority instead of the Minister.

6.—(1) For paragraph 1 of Schedule 1 to the Act of 1949 as it applies in relation to orders made by virtue of paragraph 4 or 5 of this Schedule on the application of the Authority there shall be substituted the following paragraph—

“1. Before making an application for an order the Authority—

(a) shall publish in one or more newspapers circulating in the district in which the land is situated, and

(b) shall serve on every owner, lessee and occupier of any of the land and upon every local authority within whose area any of the land is situated,

a notice stating that the Authority proposes to apply for the order and the effect thereof and specifying the time (not being less than twenty-eight days from service of the notice) within which and the manner in which objections to the making of the order may be made.”

**SCH. 4**

(2) In the case of an order made by virtue of paragraph 4 or 5 of this Schedule, the notice to be published under paragraph 5 of the said Schedule 1 shall be published by the Authority and not by the Minister.

*Control over land in interests of civil aviation*

7.—(1) In section 26 of the Act of 1949 references to any land, structures, works or apparatus vested in the Minister or which he proposes to acquire or install shall include references to any land, structures, works or apparatus vested in the Authority or which the Authority proposes to acquire or install.

(2) In the case of a direction given by virtue of this paragraph, it shall be for the Authority instead of the Minister to give the notices required by paragraph 1 of Schedule 3 to the Act of 1949.

(3) Any compensation payable under that Schedule in consequence of a direction given by virtue of this paragraph shall be paid by the Authority instead of the Minister.

*Stopping up and diversion of highways*

8. In section 28 of the Act of 1949 references to land vested in the Minister or which he proposes to acquire shall include references to land vested in the Authority or which the Authority proposes to acquire.

*Supplementary*

9.—(1) It shall be for the Authority, instead of the Minister, to act under section 33(2) of the Act of 1949 (local land charges) as regards any order or direction made or given by virtue of paragraph 4, 5 or 7 of this Schedule.

(2) Paragraph 1 of this Schedule shall apply where the Minister has made an order under section 24 or section 26 of the Act of 1949 by virtue of the foregoing provisions of this Schedule, or has under consideration the making of any such order, as it applies where the Minister has confirmed an order authorising the Authority to acquire land compulsorily and, except as provided by that paragraph, section 29 of that Act (powers of entry) shall not apply in relation to any such order under the said section 24 or 26.

(3) Paragraph 2 of this Schedule shall apply where the Minister gives a direction under section 26 of the Act of 1949 by virtue of the foregoing provisions of this Schedule, being a direction the execution of which will involve the displacement of persons residing in premises on the land to which the direction relates, as it applies where the Authority has acquired land for purposes connected with the discharge of its functions and, except as provided by that paragraph, section 31 of that Act (displacements from land) shall not apply in relation to any such direction.



# Museum of London Act 1965

## 1965 CHAPTER 17

An Act to establish a Board of Governors of the Museum of London; to transfer to them the collections of the London Museum and of the Guildhall Museum and the benefit of certain funds; to define the functions of that Board, and to provide for purposes connected with the matters aforesaid. [2nd June 1965]

**B** E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) There shall be a body to be called the Board of Board of Governors of the Museum of London (hereafter in this Act referred to as “the Board”) who shall exercise and perform the functions assigned to them by this Act. Governors of Museum of London.

(2) The Board shall consist of eighteen members (hereafter in this Act referred to as “governors”) of whom—

- (a) six shall be appointed by the Prime Minister ;
- (b) six shall be appointed by the Corporation of the City of London (hereafter in this Act referred to as “the Corporation”) ; and
- (c) six shall be appointed by the Greater London Council.

(3) The incidental provisions contained in the Schedule to this Act shall have effect with respect to the Board.

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Transfer to Board of collections of London and Guildhall Museums and benefit of certain funds.

2.—(1) On such day as may, with the agreement of the Corporation and the Greater London Council, be appointed for the purposes of this section by the Secretary of State by order made by statutory instrument (hereafter in this Act referred to as “the appointed day”) the following objects, namely,—

- (a) all objects which at the beginning of that day form part of the collections of the organisation known as the London Museum and are then vested in the Trustees of the London Museum ; and
- (b) all objects which at the beginning of that day form part of the collections of the organisation known as the Guildhall Museum and are then vested in the Corporation,

shall, by virtue of this section and without further assurance, vest in the Board.

(2) As regards anything falling to be done after the appointed day—

- (a) the will of John George Joicey (which contains provision for the application of the income of certain funds, which are now vested in the official custodian for charities, in the purchase of objects for the London Museum) shall have effect as if the said provision were one for the application of the said income in the purchase of objects for addition to the collections vested in the Board by virtue of the foregoing subsection ; and
  - (b) the scheme contained in the Schedule to the order made on the 14th May 1956 in the Chancery Division of the High Court for the administration of the charitable trusts created by the wills of Henry Thomas Mackenzie Bell and Helena Teresa Maria Bell (which scheme contains provision for the use of the funds representing the assets and property subject to the scheme, which funds are now vested in the official custodian for charities, and any income thereof for the purpose of maintaining and adding to the collections in the London Museum) shall have effect as if the said provision were one for the use of the said funds and income for the purpose of maintaining and adding to the collections vested in the Board as aforesaid.
- (3) On the appointed day—
- (a) such rights, powers and duties in relation to any object vested in the Board by subsection (1) above as immediately before that day are exercisable by or incumbent upon the Trustees of the London Museum or, as the case may be, the Corporation ; and

(b) such rights, powers and duties in relation to the funds mentioned in the last foregoing subsection as immediately before that day are exercisable by or incumbent upon the said Trustees,

shall instead be exercisable by or incumbent upon the Board.

3. The Board shall have the general management and control of their collections, that is to say the objects vested in them by virtue of the last foregoing section and any objects acquired by them under the provisions of this Act, and for that purpose shall, subject to the following provisions of this Act, have power to make rules for securing the due administration and preservation of their collections, to acquire, hold and manage land, and to do all such other things as appear to them necessary or expedient for the purpose of their functions.

General powers of Board.

4.—(1) The Board shall take steps to acquire premises for the purpose of maintaining their collections therein and holding exhibitions therein of their collections, or so much of those collections as from time to time they think fit, being premises situate within the City of London and, so long as they are held by the Board, to be known as the Museum of London.

Keeping of collections.

(2) Subject to the following provisions of this Act, it shall be the duty of the Board, as soon as practicable after they have acquired such premises as aforesaid, to keep the objects comprised in their collections in those premises, or, if those premises cease to be held by the Board, in other premises within the City of London held by them.

(3) Nothing in the foregoing provisions of this section is to be taken as precluding the Board from exhibiting any of the objects comprised in their collections at any place, wherever situate, other than such premises as are mentioned in the last foregoing subsection, or from removing any of those objects for any purpose, other than exhibition, connected with the administration of any such premises as are so mentioned or the care of their collections.

(4) Where it appears to the Board that any objects comprised in their collections cannot conveniently be kept within any such premises as are mentioned in subsection (2) above, they may store those objects at such other premises, wherever situate, as appear to the Board to be suitable.

5.—(1) Subject to the following provisions of this Act, the Board shall have power to acquire any objects which in their opinion it is desirable to add to their collections.

Power of Board to acquire and dispose of objects.

(2) Subject as aforesaid, the Board may sell, exchange, give away or otherwise dispose of any object vested in them and comprised in their collections if the object is a duplicate of

another such object or is for any other reason not, in their opinion, required for retention in those collections.

(3) The powers conferred by the last foregoing subsection shall not be exercisable as respects an object except with the approval of the exercise of those powers as respects that object of not less than two-thirds of the governors for the time being.

(4) Where an object has become vested in the Board subject to any trust or condition, the powers conferred by subsection (2) above shall not be exercisable as respects that object in a manner inconsistent with that trust or condition.

Power of  
Board to  
lend objects.

6.—(1) Any object vested in the Board may be lent by them, subject to the provisions of this section, on such terms and conditions as they think fit, to any person for any purpose, whether the purpose is to be carried out in the United Kingdom or elsewhere.

(2) In exercising the power conferred by the foregoing subsection in the case of any object, the Board shall have regard to the interests of students and other persons visiting the collections vested in the Board, to the physical condition and degree of rarity of the object, and to any risks to which the object is likely to be exposed.

Transfer of  
objects to  
and from  
other  
organisations.  
1954 c. 65.

7.—(1) Subject to the provisions of this section, any object vested in the Board may be transferred by the Board to an institution listed in Schedule 1 to the National Gallery and Tate Gallery Act 1954 (which contains a list of institutions in any of which it may be directed, under section 3(1) of that Act, that works of art falling within that subsection shall vest instead of in the National Gallery Trustees, and to any of which the Tate Gallery Trustees are empowered, by section 5 of that Act, to transfer works of art vested in them), an institution added to that list under section 3(3) of that Act, the Tate Gallery Trustees or the National Gallery Trustees.

(2) For the purpose of enabling works of art to be transferred to the Board under the enactments hereafter in this section mentioned instead of to the London Museum, those enactments shall have effect, as from the appointed day, subject to the following modifications:—

(a) the said section 3(1) shall be construed as if any reference therein to an institution listed in the said Schedule 1 included a reference to the Board;

(b) the said section 5 shall be construed as if the power thereby conferred on the Tate Gallery Trustees included power to transfer a work of art vested in them to the Board;

1963 c. 24.

(c) section 9 of the British Museum Act 1963 shall be construed as if the power thereby conferred on the



Trustees of the British Museum and the Trustees of the British Museum (Natural History) to transfer pictures vested in them to such an institution included power to transfer pictures so vested to the Board ;

(d) in the said Schedule, the words " the London Museum " shall be omitted.

(3) The power conferred by subsection (1) of this section shall not be exercisable as respects an object except with the approval of the exercise of that power as respects that object of not less than two-thirds of the governors for the time being.

(4) Where an object transferred under subsection (1) of this section became vested in the Board subject to any trust or condition, it shall be subject to the like trust or condition in the hands of the transferees.

8. The Board may use any premises acquired by them in pursuance of section 4(1) of this Act, or allow those premises to be used (whether in return for payment or not), for the holding of exhibitions and meetings, the showing of films and slides, the giving of musical performances and the holding of other events of an educational or cultural nature. Use of premises acquired under s. 4.

9.—(1) There shall be a Director of the Museum of London who shall be appointed by the Board with the approval of the Secretary of State, the Corporation and the Greater London Council, shall, subject to the provisions of this and the next following section, hold office on such terms and subject to such conditions as the Secretary of State, the Corporation and the Greater London Council may jointly direct, and shall be responsible to the Board for the care of all property in the possession of the Board and for the general administration of the collections vested in the Board and any place where those collections are kept. Employment of staff.

(2) The Board, with the consent of the Corporation, shall, from amongst the officers of the Corporation, appoint persons who shall, while remaining officers of the Corporation, act as secretary and as treasurer of the Board, and persons appointed under this subsection shall so act on such terms and such conditions as may be agreed between the Board and the Corporation, except that no salaries, allowances or other remuneration shall be paid to them by the Board, but in respect of their service to the Board, there shall be due to the Corporation from the Board such sums as the Corporation and the Board may agree.

(3) The Board may, subject to the consent of the Secretary of State, the Corporation and the Greater London Council as to numbers and without prejudice to the provisions of the last foregoing subsection, appoint such officers and such servants

as the Board think fit ; and any officer and any servant appointed under this subsection shall, subject to the provisions of this and the next following section, hold office on such terms and subject to such conditions as the Corporation may direct.

(4) There shall be paid to the Director of the Museum of London and to any officers and servants appointed under the last foregoing subsection such salaries, allowances and other remuneration as the Corporation, with the approval of the Secretary of State and the Greater London Council, may determine ; and in making a determination under this section, the Corporation shall have regard to any recommendations that may be made by the Board.

Superannua-  
tion of staff.

**10.—(1)** The following employees of the Board, that is to say :—

(a) such persons as are in the employment of the Board by virtue of an appointment made on or before the appointed day and, immediately before that appointment, either—

(i) are employed by the Corporation and entitled to participate in the benefits of the superannuation fund established by the Corporation under the City of London (Various Powers) Act 1931 ;  
or

(ii) are serving in an established capacity in the employment of the Trustees of the London Museum after having been admitted into that employment with a certificate from the Civil Service Commissioners ; and

(b) subject to the provisions of the next following subsection, such other persons in the employment of the Board as they may from time to time designate,

shall, subject to the provisions of the superannuation scheme administered by the Corporation under the said Act of 1931, be entitled to participate in the benefits of the said superannuation fund, and the Local Government Superannuation Acts 1937 to 1953 and the said scheme shall have effect as if the Board were a local authority as defined in the Local Government Superannuation Act 1937 and the employees of the Board falling within paragraph (a) or (b) above were local Act contributors as so defined.

1937 c. 68.

(2) The Board shall not designate a person under subsection (1)(b) above unless he would be entitled to participate in the benefits of the said superannuation fund if, instead of his being employed by the Board, he were employed by the Corporation on the terms and conditions on which he is employed by the Board.

(3) The Corporation shall make a scheme for modifying and adapting the said superannuation scheme to such extent, subject to the provisions of subsection (5) below, as they consider requisite or desirable in consequence of the conferring by the foregoing subsection on employees of the Board of entitlement to participate in the benefits of the said superannuation fund.

(4) Part II and Part IV of the Local Government Superannuation (Administration) Regulations 1954 (which impose on certain local authorities and on bodies who are parties to an agreement in force under section 15 of the Local Government Superannuation Act 1953 requirements as to the ascertainment, recording and notification of the status of their employees) as amended by any other regulation, shall apply to the Board as if they were such a body as aforesaid. 1954 No. 1192.  
1953 c. 25.

(5) Subject to the following provisions of this section, the following provisions, that is to say—

- (a) any provision contained in the Local Government Superannuation Acts 1937 to 1953, the Superannuation (Miscellaneous Provisions) Act 1948, the National Insurance Act 1959, the City of London (Various Powers) Act 1931, or any enactment amending or extending the superannuation scheme administered by the Corporation under the said Act of 1931 ; 1948 c. 33.  
1959 c. 47.  
1931 c. xiv.
- (b) any provision contained in an instrument made or issued under any of the said Acts before the date of the passing of this Act ; and
- (c) except as may be otherwise expressly provided therein, any provision contained in, or in an instrument made or issued under, any enactment passed after the said date whereby any of the said Acts is amended, extended or superseded, or in an instrument made or issued under any of the said Acts after the said date,

shall, in relation to an employee of the Board falling within paragraph (a) of subsection (1) above by virtue of sub-paragraph (i) of that paragraph, have effect as if his employment by the Corporation and his employment by the Board were one continuous employment.

(6) Subsections (1), (2) and (5) of section 36 of the Local Government Superannuation Act 1937 (approval of schemes by the Minister of Housing and Local Government, effect of schemes on Acts and amendment of schemes) shall apply to a scheme under subsection (3) above as they apply to a scheme under that Act. 1937 c. 68.

(7) A scheme under subsection (3) above approved by the Minister of Housing and Local Government in accordance with the last foregoing subsection shall be laid before Parliament and

be subject to annulment in pursuance of a resolution of either House of Parliament in like manner as if it were a statutory instrument.

(8) Subsection (5) above shall not be construed as exempting the Board from any such requirement as is mentioned in subsection (4) above in relation to any such employee as is mentioned in the said subsection (5).

(9) For the purposes of this section a person appointed under section 9(2) of this Act to act as secretary or treasurer of the Board shall be treated as not being an employee of the Board.

Board to be exempt charity for purposes of Charities Act 1960. 1960 c. 58.

11. Schedule 2 to the Charities Act 1960 (by virtue of which, together with section 4 of that Act, the institutions so far as they are charities, mentioned in the list contained in that Schedule are exempt charities within the meaning of that Act) shall have effect with the addition after paragraph (g) of that list of the following paragraph:—

“(h) the Board of Governors of the Museum of London”.

Substitution, in certain devises and bequests, of Board in place of London Museum and Guildhall Museum.

12. Any devise or bequest contained in a testamentary disposition executed before the appointed day, being a devise or bequest which comes into effect on or after that day and would, if this Act had not been passed, have operated to vest any interest in the Trustees of the London Museum or, for the purposes of the Guildhall Museum, in the Corporation, shall, in the absence of any contrary intention expressed in that or any other testamentary disposition made by the testator, have effect so as to vest that interest in the Board in place of, as the case may be, those Trustees or the Corporation.

Power of Secretary of State to make grants for furniture and equipment.

13. The Secretary of State may out of moneys provided by Parliament make to the Board grants not exceeding in the aggregate £150,000 in respect of the cost of furnishing and equipping any premises in which the collections vested in the Board are, or are to be, housed.

Application of moneys received by the Board.

- 14.—(1) Moneys received by the Board, otherwise than—
- (a) under section 13 or the next following section of this Act; or
  - (b) in respect of the disposal of objects vested in them and comprised in their collections; or
  - (c) by way of gift or bequest (including moneys received by virtue of section 2(2) of this Act),

shall not, except with the approval of the Secretary of State, the Corporation and the Greater London Council, be applied by the Board otherwise than in defraying expenses of the general

administration of their collections and of any place where those collections are, or any part thereof is, kept.

(2) Moneys received by the Board in a way mentioned in subsection (1)(b) above shall not be applied by them, except with the approval of the Secretary of State, the Corporation and the Greater London Council, otherwise than in the exercise of the power conferred on the Board by section 5(1) of this Act.

(3) Any interest received by the Board on the investment of any moneys received by the Board in any way shall be treated, for the purposes of the foregoing provisions of this section, as forming part of moneys received in that way.

(4) Nothing in the foregoing provisions of this section shall be taken as authorising the application by the Board of any moneys received by them by way of gift or bequest in a manner inconsistent with any condition attached to the gift or bequest.

**15.**—(1) The Board shall from time to time submit to the Secretary of State, the Corporation and the Greater London Council an estimate of the expenditure which, during the period to which the estimate relates, the Board propose to incur in carrying this Act into effect, being expenditure which they propose should be defrayed in accordance with the provisions of this section; and such an estimate shall specify the matters in respect of which it is proposed that the expenditure to which it relates should be incurred, and the amount proposed to be incurred in respect of those matters.

Financing of expenditure of Board by Corporation and reimbursement by Secretary of State and Greater London Council.

(2) Expenditure incurred in accordance with an estimate submitted under the foregoing subsection shall, if the estimate is approved by the Secretary of State, the Corporation and the Greater London Council, be defrayed in the first instance by the Corporation, but the Corporation may make payments to the Board in respect of such part of the expenditure incurred or to be incurred as aforesaid or in respect of such expenditure of a particular description, as the Corporation may determine, and in that event that part of such expenditure, or, as the case may be, such expenditure of that description, shall be defrayed by the Board themselves instead of by the Corporation.

(3) In respect of amounts from time to time expended by the Corporation under the foregoing subsection, the Secretary of State, out of moneys provided by Parliament, and the Greater London Council shall each pay to the Corporation a sum equal to one-third of those amounts or such other proportion thereof as the Corporation, the Secretary of State and the Greater London Council may, in the case of particular amounts paid in respect of particular expenses, agree.

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Interpretation.

**16.—(1) In this Act—**

“the appointed day” has the meaning assigned to that expression by section 2(1) of this Act ;

“the Board” has the meaning assigned to that expression by section 1(1) of this Act ;

“the Corporation” has the meaning assigned to that expression by section 1(2) of this Act ;

“Corporation of the City of London” means the mayor and commonalty and citizens of the City of London.

(2) Any right, power or duty which by any provision of this Act is exercisable by or incumbent upon the Corporation shall be exercisable by or incumbent upon the common council of the City of London on behalf of the Corporation.

(3) Any reference in this Act to any other enactment shall be construed as a reference to that enactment as amended by any other Act.

Short title.

**17.** This Act may be cited as the Museum of London Act 1965.

## SCHEDULE

Section 1.

## INCIDENTAL PROVISIONS WITH RESPECT TO THE BOARD

1. The Board shall be a body corporate with perpetual succession and a common seal.

2.—(1) A governor, not being one of the first six governors appointed by the Prime Minister, the Corporation, or the Greater London Council, shall be appointed to hold office for the period of three years.

(2) Of each of the following groups of governors, that is to say, the first six governors appointed by the Prime Minister, the first six governors appointed by the Corporation and the first six governors appointed by the Greater London Council, two governors shall be appointed to hold office for the period of one year beginning with such day as may be determined by agreement between the Prime Minister, the Corporation and the Greater London Council, two governors shall be appointed to hold office for the period of two years beginning with the said day and two governors shall be appointed to hold office for the period of three years beginning with the said day.

3.—(1) There shall be a chairman of the Board and, except in the case of the first chairman, he shall be appointed by the governors from amongst their number to hold office as chairman for such period as they may determine.

(2) In the said excepted case, the Prime Minister shall, from amongst the first six governors appointed by him, appoint a person to be chairman of the Board, and he shall be appointed to hold office as chairman for a period of three years.

4.—(1) A governor may resign his office at any time by notice in writing given, if he was appointed by virtue of section 1(2)(a) of this Act, to the Prime Minister, or, if he was appointed by virtue of section 1(2)(b) or (c) thereof, to the body by whom he was appointed; and a governor (not being the chairman of the Board) who gives a notice under the foregoing provisions of this paragraph shall forthwith after doing so give a copy of the notice to the chairman of the Board.

(2) A governor appointed by virtue of section 1(2)(b) or (c) of this Act who is, at the time of his appointment, a member of the body by whom he was appointed, shall vacate his office if at any time thereafter he ceases to be a member of that body.

5.—(1) A person appointed to fill the place of a governor which becomes vacant before the end of that governor's term of office shall hold office so long only as the vacating governor would have held office.

(2) Where the place of a governor becomes vacant before the end of his term of office and the unexpired portion of his term of office is less than six months, the vacancy need not be filled.

6. A person who has held office as a governor shall be eligible for reappointment.

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7. Subject to the foregoing provisions of this Schedule, the Board may determine their own quorum and procedure.

8. The Board may act notwithstanding a vacancy amongst the governors, and no act of the Board shall be deemed to be invalid by reason only of a defect in the appointment of any of the governors.

9. The application of the seal of the Board shall be authenticated by the signatures of the chairman of the Board or some other governor authorised by the Board to authenticate the application of their seal and of the secretary or some other person authorised by the Board to act in his stead in that behalf.





# War Damage Act 1965

## 1965 CHAPTER 18

An Act to abolish rights at common law to compensation in respect of damage to, or destruction of, property effected by, or on the authority of, the Crown during, or in contemplation of the outbreak of, war.

[2nd June 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) No person shall be entitled at common law to receive from the Crown compensation in respect of damage to, or destruction of, property caused (whether before or after the passing of this Act, within or outside the United Kingdom) by acts lawfully done by, or on the authority of, the Crown during, or in contemplation of the outbreak of, a war in which the Sovereign was, or is, engaged.

Abolition of rights at common law to compensation for certain damage to, or destruction of, property.

(2) Where any proceedings to recover at common law compensation in respect of such damage or destruction have been instituted before the passing of this Act, the court shall, on the application of any party, forthwith set aside or dismiss the proceedings, subject only to the determination of any question arising as to costs or expenses.

2. This Act may be cited as the War Damage Act 1965.

Short title.





# Teaching Council (Scotland) Act 1965

## 1965 CHAPTER 19

An Act to provide for the establishment in Scotland of a Teaching Council; to provide for the registration of teachers, for regulating their professional training and for cancelling registration in cases of misconduct; and for purposes connected with the matters aforesaid.

[2nd June 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### *The General Council*

1.—(1) There shall be a body, to be called the General Teaching Council for Scotland (in this Act referred to as “the Council”), which shall have in relation to Scotland the functions assigned to it by or under this Act.

Establishment of General Teaching Council for Scotland.

(2) The Council shall be constituted in accordance with Part I of Schedule 1 to this Act; and the supplementary provisions contained in Part II of that Schedule shall have effect with respect to the Council.

### *General Functions of Council*

2.—(1) It shall be the duty of the Council to keep under review the standards of education, training and fitness to teach appropriate to persons entering the teaching profession and to make to the Secretary of State from time to time such recommendations with respect to those standards as they think fit.

Standards for entry to the teaching profession.

(2) Without prejudice to the foregoing subsection the Council may in particular make to the Secretary of State recommendations as to the conditions which, in their view, should be prescribed by him under section 7 of this Act.

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(3) It shall also be the duty of the Council to consider, and make to the Secretary of State from time to time recommendations on, such other matters relating to the education, training and fitness to teach of teachers as they think fit or as may be referred to them by the Secretary of State.

Supply of teachers.

3. It shall be the duty of the Council to consider, and make to the Secretary of State from time to time recommendations on, such matters (other than remuneration or conditions of service) relating to the supply of teachers as they think fit or as may be referred to them by the Secretary of State.

Secretary of State to have regard to recommendations.

4. In exercising his functions under the Education (Scotland) Acts 1939 to 1965 the Secretary of State shall have regard to any recommendations made to him by the Council under the two last foregoing sections.

Colleges of education.

5.—(1) It shall be the duty of the Council—

- (a) to keep themselves informed of the nature of the instruction given in colleges of education, and
- (b) to undertake such other functions in relation to colleges of education as may be assigned to them by the Secretary of State by regulations made under section 81 of the Act of 1962 after consultation with the Council and with the governing bodies of such of those colleges as appear to him to be concerned ;

and the power to make regulations conferred on the Secretary of State by the said section 81 shall include power to make regulations for the purposes of paragraph (b) of this subsection.

(2) For the purposes of their duty under paragraph (a) of the foregoing subsection the Council may appoint on such terms as may be agreed persons to visit colleges of education on their behalf, and it shall be the duty of those visitors to report to the Council as to the general content and arrangement of the courses of instruction provided in the colleges of education visited by them ; but no such visitor shall interfere with the giving of any instruction or with the conduct of any examination.

(3) Where it appears to the Council (as a result of a report under the last foregoing subsection or otherwise) that any change should be made in the general content or arrangement of the courses of instruction provided in any college of education the Council may make recommendations in that behalf to the governing body of that college ; and if, after consultation between the Council and the governing body, and any resulting modification by the Council of the recommendations, the governing body refuses to accept the recommendations (or, as the case may be, the recommendations as modified) the Council may report the circumstances to the Secretary of State.

*Register of Teachers*

6.—(1) It shall be the duty of the Council to establish and keep a register containing the names, addresses and such qualifications and other particulars as may be prescribed, of persons who are entitled under the following provisions of this section to be registered therein and who apply in the prescribed manner to be so registered. Establishment  
of register.

(2) Any person shall be entitled to be registered if—

- (a) he is a certificated teacher ; or
- (b) having fulfilled the requirements prescribed by the Secretary of State under the next following section, he has been duly recommended by the governing body of a college of education to the Council for registration ; or
- (c) in the case of a person who is not entitled to be registered under either of the two foregoing paragraphs, his education, training, fitness to teach and experience are such as, in the opinion of the Council, to warrant his registration ; or
- (d) having been a certificated teacher whose certificate has been withdrawn or suspended, and not restored under any enactment in force before the commencement of this Act, his registration has been directed by the Disciplinary Committee under paragraph (d) of section 10(3) of this Act or, in a case not falling under that paragraph, by the Council :

Provided that the entitlement of any person to be registered by virtue of this subsection shall, in a case referred to the Disciplinary Committee under section 10(2)(b) of this Act, be subject to any direction by that Committee under section 11(2) of this Act.

(3) For avoidance of doubt it is hereby declared that a person shall not be entitled to be registered by virtue of paragraph (c) of the last foregoing subsection if he has been a certificated teacher and his certificate has been withdrawn or suspended, and not restored under any enactment in force before the commencement of this Act.

(4) The Council may make rules with respect to the form and keeping of the register, and the making of entries and alterations therein ; and rules made under this subsection may in particular—

- (a) provide for the registration of a person to be provisional until such conditions as may be prescribed in that behalf are satisfied, and for the cancellation of provisional registration in such circumstances as may be prescribed ;

- (b) provide for the payment of such fees as may be prescribed, with the approval of the Secretary of State, in relation to registration ;
- (c) provide for the removal of a name from the register on a failure to pay a prescribed fee and for its restoration to the register on the making of the prescribed application in that behalf and on payment of that fee and any additional fee prescribed in respect of the restoration ;
- (d) provide for the issue of certificates of registration ;
- (e) prescribe anything required or authorised by this section to be prescribed ;
- (f) make such consequential, ancillary and incidental provisions as appear to the Council to be expedient for the purposes of the rules ;

and in this section (except in subsection (2)(b) thereof) "prescribed" means prescribed by the Council in rules made under this subsection.

(5) Rules made under the last foregoing subsection prescribing fees may provide for the charging of different fees in different classes of case.

(6) Rules made under subsection (4) of this section shall be published in such manner as the Council may determine and shall be so made as not to come into force before the expiration of one month from the date on which they are so published.

Conditions  
for recommen-  
dation for  
registration.

7.—(1) Subject to the following provisions of this section the Secretary of State may make regulations prescribing conditions to be fulfilled by a person in order to qualify him for admission to a course of training to be a teacher or to be recommended by the governing body of a college of education to the Council for registration.

(2) Conditions prescribed under the foregoing subsection may include conditions requiring a person to satisfy such persons or authorities as may be so prescribed as regards his education, training and fitness to teach generally.

(3) Without prejudice to section 4 of this Act the Secretary of State shall, before making regulations under this section, consider any relevant recommendation and, unless he considers it inexpedient to do so, shall make regulations under this section giving effect to that recommendation, or, if any modification to the recommendation is approved both by the Secretary of State and by the Council, the recommendation as so modified.

(4) If the Secretary of State considers that it is inexpedient to make regulations giving effect to any relevant recommendation, but no modification thereof is approved as aforesaid and

the recommendation is not withdrawn, the Secretary of State may either—

- (a) refuse to make regulations giving effect to the recommendation, or
- (b) make regulations giving effect to the recommendation modified in such manner as he thinks fit.

(5) If the Secretary of State proposes to make regulations under this section otherwise than in consequence of a relevant recommendation he shall, before publishing a draft thereof in pursuance of section 144(2) of the Act of 1962, afford to the Council an opportunity of considering the draft and shall have regard to representations made by them.

(6) If the Secretary of State refuses to make regulations under this section giving effect to a relevant recommendation he shall, as soon as may be, publish in such manner as he thinks fit a statement of the terms of the recommendation and his reasons for refusing to make regulations giving effect to it.

(7) If the Secretary of State proposes to make regulations under this section—

- (a) in the circumstances mentioned in subsection (4)(b) above, or
- (b) in the circumstances mentioned in subsection (5) above, and without giving effect to any representations made by the Council under that subsection,

he shall, when publishing a draft of the regulations in pursuance of section 144(2) of the Act of 1962, publish in such manner as he thinks fit a statement of the terms of the relevant recommendation, his reasons for modifying it and, if the Council have notified him of any objections to the modifications, those objections; or, as the case may be, a statement of any representations made by the Council under the said subsection (5) and his reasons for not giving effect to them.

(8) Section 144 of the Act of 1962 (except subsection (3) thereof) shall apply to the making of regulations under this section as it applies to the making of the regulations referred to in that section.

(9) In this section “relevant recommendation” means a recommendation made by the Council under section 2(2) of this Act.

**8.** The Council shall from time to time prepare, and publish in such manner as they think fit, a statement specifying the principles to which they will have regard in considering, for the purpose of section 6(2)(c) of this Act, whether a person's education, training, fitness to teach and experience warrant his registration. Principles for entitlement to registration under s. 6(2)(c).

Penalty for false representations etc. to obtain registration.

**9. If a person—**

- (a) procures or attempts to procure the entry of any name on the register by wilfully making or producing or causing to be made or produced, either orally or in writing, any declaration, certificate or representation which he knows to be false or fraudulent, or
- (b) falsely or fraudulently holds himself out to be registered,

he shall be liable on summary conviction to a fine not exceeding £100.

*Disciplinary Provisions*

Investigating and Disciplinary Committees.

**10.—(1)** The Council shall set up from their own number two committees, to be known respectively as the Investigating Committee and the Disciplinary Committee.

(2) The Investigating Committee shall be charged with the duty of conducting a preliminary investigation into any case where it is alleged—

- (a) that a registered person is liable under the provisions of this Act to have his name removed from the register, or
- (b) that a person who has been duly recommended for registration, and has applied to be registered, has been convicted of a serious offence, or has been otherwise guilty of serious misconduct ;

and, if, after such investigation, it considers it just to do so, the Investigating Committee shall refer the case to the Disciplinary Committee.

(3) The Disciplinary Committee shall be charged with the duty of considering and determining—

- (a) any case referred to it by the Investigating Committee under the last foregoing subsection ;
- (b) any application by a person for the restoration of his name to the register ;
- (c) any second or subsequent application for registration by a person whose original application has been refused in pursuance of a direction of the Disciplinary Committee under subsection (2) of the next following section ;
- (d) any application for registration by any person who has been a certificated teacher but whose certificate has been withdrawn on the ground of misconduct, or suspended on that ground, and not restored under any enactment in force before the commencement of this Act.



## (4) The Council shall make rules regulating—

- (a) the membership of each of the said committees, so however that in each there shall be a majority of registered teachers, and that no person (other than the chairman of the Council) who has acted as a member of the Investigating Committee with respect to any case shall act as a member of the Disciplinary Committee with respect to that case ;
- (b) the times and places of the meetings, the quorum and the mode of summoning the members, of the Disciplinary Committee.

(5) The provisions of Schedule 2 to this Act shall have effect with respect to the procedure of the Disciplinary Committee.

## 11.—(1) Where a registered person—

- (a) has been convicted (whether in Scotland or elsewhere) of a criminal offence which, in the opinion of the Disciplinary Committee, renders him unfit to be registered ; or
- (b) is judged by the Disciplinary Committee to be guilty of infamous conduct in any professional respect,

Decisions of  
Disciplinary  
Committee.

or where the Disciplinary Committee is satisfied that the name of such a person has been registered in error in consequence of any false or fraudulent declaration or representation, that Committee may, if it thinks fit, direct that the person's name shall be removed from the register.

(2) Where a person who has been duly recommended for registration, and has applied for registration—

- (a) has been convicted (whether in Scotland or elsewhere) of a criminal offence, or
- (b) is judged by the Disciplinary Committee to be guilty of misconduct,

which, in the opinion of that Committee, renders him unfit to be registered, that Committee may, if it thinks fit, direct that the person's application shall be refused.

## (3) A person—

- (a) whose application for registration has been refused in pursuance of a direction by the Disciplinary Committee under section 10(3)(d) of this Act or under the last foregoing subsection, or
- (b) whose name is removed from the register in pursuance of a direction of the Disciplinary Committee under subsection (1) of this section,

shall not be entitled to be registered or, as the case may be, registered again, except in pursuance of a direction given by that Committee on the application of that person.

(4) The Disciplinary Committee, in directing that a person's application for registration or re-registration shall be refused or that a person's name shall be removed from the register, may prohibit that person from applying, or, as the case may be, applying again, for a direction under the last foregoing subsection until the expiration of such period, not exceeding twelve months from the date of the direction, as may be specified in the prohibition.

(5) When the Disciplinary Committee directs that a person's application for registration or re-registration shall be refused, or that a person's name shall be removed from the register, the Committee shall cause notice of the direction to be served on that person, and any such notice shall include a statement of the facts found to have been proved in the proceedings before the Committee and the reasons for the direction.

#### Appeals.

#### 12.—(1) Any person—

- (a) in respect of whom a direction has been made by the Disciplinary Committee under subsection (1) or subsection (2) of the last foregoing section ;
- (b) whose application for the restoration of his name to the register has been refused by the Disciplinary Committee ;
- (c) whose application for registration has been refused in pursuance of a direction by the Disciplinary Committee under section 10(3)(d) of this Act ;

may, within twenty-eight days of the service on him of notice of the direction, appeal against the direction to the Court of Session in accordance with such rules as may be made by the Court by Act of Sederunt for the purposes of this subsection ; and on any such appeal the Court of Session may give such directions in the matter as it thinks proper, including directions as to the expenses of the appeal.

(2) No appeal shall lie from a decision of the Court of Session on an appeal under this section.

(3) On an appeal under this section the Council shall be entitled to appear as respondent ; and, whether they so appear or not, the Council shall be deemed for the purposes of any award of expenses in the appeal to be a party thereto.

(4) No direction under subsection (1) of the last foregoing section shall take effect until—

- (a) where the person concerned appeals against the direction in accordance with this section, the appeal has been withdrawn or dismissed, or
- (b) in any other case, the expiration of the period limited by this section for so appealing.

*Miscellaneous and Supplementary*

**13.** Any notice or other document authorised or required to be served under this Act may, without prejudice to any other method of service, be served by registered or recorded delivery post; and for the purpose of the application to this section of section 26 of the Interpretation Act 1889 (which relates to service by post) the proper address of a person to whose registration such a notice or other document relates shall, if he is a registered person, be his address on the register. Service of notices.  
1889 c. 63.

**14.—(1)** Any power conferred by this Act to make an order shall include power to vary or revoke the order by a subsequent order. Orders.

(2) Any order made by the Secretary of State under this Act shall be made by statutory instrument; and a statutory instrument containing any such order (except an order under section 18(3) of this Act) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

**15.—(1)** The Secretary of State may from time to time make to the Council such grants as he thinks fit in respect of expenses incurred or to be incurred by the Council in discharging their functions under this Act, and may make to the Council such loans as he thinks fit in respect of the initial expenses incurred or to be incurred by the Council in establishing the register. Financial provisions.

(2) Where the Secretary of State incurs expenses under paragraph 2 of Schedule 1 to this Act in connection with the first election of the Council he shall be deemed to have made to the Council a loan of an amount equal to the amount of the expenses incurred.

(3) Any loan made, or deemed to be made, to the Council by the Secretary of State under the foregoing provisions of this section shall be subject to such terms and conditions, and shall be repaid to him at such times, as he may, with the approval of the Treasury, direct.

(4) Any expenses incurred by the Secretary of State under this Act shall be defrayed out of moneys provided by Parliament.

(5) Any sums received by the Secretary of State under this Act shall be paid into the Exchequer.

**16.—(1)** So much of section 81 of the Act of 1962 as confers power on the Secretary of State to award certificates of competency to teach in schools or other educational establishments shall cease to have effect, and accordingly in that section paragraph (a) of subsection (1), and in subsection (3) the words Amendment of Act of 1962.

“certificates or” and the words “certificates and”, wherever they occur, are hereby repealed.

(2) In the Act of 1962 (except in section 145(11) thereof) any reference to a certificated teacher shall, unless the context otherwise requires, include a reference to a teacher registered under this Act.

**Interpretation.** 17.—(1) In this Act, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively:—

1962 c. 47. “Act of 1962” means the Education (Scotland) Act 1962;

1937 c. 37. “approved school” means a school approved under section 83 of the Children and Young Persons (Scotland) Act 1937;

“notice” means a notice in writing;

“register” means the register established by the Council under section 6 of this Act; and “registered” and “registration” shall be construed accordingly;

“teach” means teach in an educational establishment (as defined in section 145 of the Act of 1962) or in an approved school, and “teaching” and “teacher” shall be construed accordingly.

(2) Any expression used in this Act and in the Act of 1962 has in this Act, unless the context otherwise requires, the same meaning as it has in that Act.

(3) Any reference in this Act to an enactment shall be construed as a reference to that enactment as amended or extended by or under any other enactment, including this Act.

**Short title,  
extent and  
commence-  
ment.**

18.—(1) This Act may be cited as the Teaching Council (Scotland) Act 1965.

(2) This Act extends to Scotland only.

(3) This Act shall come into operation on such day as the Secretary of State may by order appoint; and different days may be appointed for different provisions.

## SCHEDULES

## SCHEDULE 1

Section 1.

## THE COUNCIL

## PART I

*Constitution of the Council*

1.—(1) Subject to the provisions of this Schedule the Council shall consist of 44 persons, comprising—

- (a) 25 persons representing registered teachers (in this Schedule referred to as “elected members”);
- (b) 15 persons (in this Schedule referred to as “appointed members”) appointed as follows:—
  - (i) two by the Association of County Councils in Scotland;
  - (ii) two by the Scottish Counties of Cities Association;
  - (iii) three by the Association of Directors of Education in Scotland;
  - (iv) four by the universities of Scotland;
  - (v) two by the governing bodies of the central institutions;
  - (vi) one by the Education Committee of the General Assembly of the Church of Scotland;
  - (vii) one by the Scottish Hierarchy of the Roman Catholic Church;
- (c) 4 persons (in this Schedule referred to as “nominated members”) nominated by the Secretary of State.

(2) The elected members shall comprise:—

- (a) 5 registered teachers employed in colleges of education, including 4 (but not more than 4) principals;
- (b) 2 registered teachers employed in further education centres, including 1 (but not more than 1) principal;
- (c) 9 registered teachers employed in secondary schools, including 5 (but not more than 5) head teachers;
- (d) 9 registered teachers employed in primary schools, including 5 (but not more than 5) head teachers.

(3) In the foregoing provisions of this paragraph references to primary schools and to secondary schools include respectively references to primary departments and secondary departments of schools having departments of different grades; references to the universities of Scotland and to the central institutions shall be construed, in relation to any appointment, as references respectively to the universities of Scotland and the central institutions established at the time when the appointment falls to be made; and—

- (a) “employed” means employed on a whole-time basis; and
- (b) “further education centre” means an institution for the provision of further education but does not include—
  - (i) a university, a theological college or a hostel or other residence used exclusively by students attending university or theological college, or

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1946 c. 72.

(ii) a central institution, a college of education, a hostel used mainly by pupils attending central institutions or colleges of education, or, unless the Secretary of State otherwise directs, a residential institution conducted under a scheme under the Educational Endowments (Scotland) Acts 1928 to 1935 or Part VI of the Education (Scotland) Act 1946 or Part VI of the Act of 1962.

(4) The elected members who are principals of colleges of education shall be elected by the principals of those colleges.

(5) The elected members other than the principals of colleges of education shall, subject to paragraph 2 of this Schedule, be elected in accordance with the provisions of a scheme made under the next following sub-paragraph.

(6) For the purpose of the last foregoing sub-paragraph the Council shall, within two years of their establishment, make a scheme, which shall include provision for—

- (a) the appointment of a returning officer and of such staff as may be necessary ;
- (b) the making up of a roll of electors consisting of all registered teachers whether in employment as such or not, showing the category of elected member for which each registered teacher is entitled to vote ;
- (c) the giving of notice of the holding of an election ;
- (d) the nomination of candidates ;
- (e) any other matter necessary for the holding of the elections.

(7) A scheme made under the last foregoing sub-paragraph may be modified or revoked by a subsequent scheme made by the Council under that sub-paragraph.

(8) A scheme made under this paragraph shall not come into force until approved by the Secretary of State by order.

2.—(1) In respect of the initial membership of the Council the foregoing paragraph shall have effect in relation to elected members as if any reference in that paragraph to registered teachers included a reference to certificated teachers, and as if sub-paragraphs (5) to (8) thereof were omitted ; and the elected members other than the principals of colleges of education shall be elected by certificated teachers, being teachers employed in educational establishments and in approved schools, in accordance with arrangements made by the Secretary of State.

(2) Arrangements made for the purposes of the foregoing sub-paragraph shall secure—

- (a) that a teacher shall not be eligible to be elected unless he is, on such date as may be determined by or under the arrangements, employed in an educational establishment of one of the categories referred to in paragraph 1(2) of this Schedule ; and
- (b) that each teacher shall be entitled to vote only in respect of an elected member employed in an educational establishment of the same category as that in which he himself is employed on that date ;

and shall provide for the determination by the Secretary of State of the category in which a teacher is employed.

3.—(1) No person shall take office as a member of the Council (whether on election or re-election) after attaining the age of 70 years.

(2) No person shall be eligible for election or re-election if by virtue of this paragraph he would be prohibited from taking office in pursuance of that election or re-election; but a person who attains the said age during a period of office in respect of which he has been duly elected or re-elected shall not thereby vacate office.

(3) The two last foregoing sub-paragraphs shall apply to appointment and nomination, and re-appointment and re-nomination, as they apply to election and re-election.

4.—(1) Subject to paragraph 5(3) of this Schedule the period of office of members of the Council shall be four years.

(2) A member shall vacate office—

(a) on the expiration of his period of office;

(b) on the taking effect of any notice of resignation given by him to the Council;

(c) on his estate being sequestrated or on his executing a trust deed for creditors,

whichever first occurs.

(3) Nothing in this paragraph shall prevent the election or re-election of a person who has ceased to be a member, or will have so ceased at or before the commencement of the term of office to which the election or re-election relates.

(4) The last foregoing sub-paragraph shall apply to appointment and nomination, and to re-appointment and re-nomination, as it applies to election and re-election.

5.—(1) Where an elected member dies or vacates office before the expiration of his period of office the vacancy shall be filled by the person who, in the election of that member, obtained the second highest number of votes; whom failing, by the person who in that election obtained the next highest number of votes, and so on; and if no such person is available the Council shall fill the vacancy by co-opting such registered teacher or certificated teacher as they think fit, being a teacher of like electoral qualifications as the said member.

(2) Where an appointed or nominated member dies or vacates office before the expiration of his period of office the vacancy shall be filled by the appointment or, as the case may be, nomination of another person by the body, group of bodies or person who appointed or nominated the member who has died or vacated office.

(3) In relation to a member who takes office by virtue of this paragraph, paragraph 4 of this Schedule shall have effect as if, for the reference in sub-paragraph (1) thereof to four years, there were substituted a reference to the unexpired part of the period of office of the member who has died or vacated office.

6.—(1) The Secretary of State may, if owing to a change of circumstances he considers it expedient to do so, and after consultation with the Council and any other body or person who appears

SCH. 1 to him to be concerned, by order amend the foregoing provisions of this Part of this Schedule:

Provided that an order under this paragraph shall not reduce the proportion which the number of members of the Council who are elected members (other than principals of colleges of education) bears, under the said foregoing provisions, to the total number of members.

(2) An order under this paragraph may contain such consequential and ancillary provisions as the Secretary of State thinks necessary for the purposes of the order.

## PART II

### *Supplementary provisions relating to the Council*

#### *Incorporation*

7. The Council shall be a body corporate, with a common seal.

#### *Powers*

8. In addition to the powers conferred on the Council by the other provisions of this Act, the Council shall have power to acquire, dispose of, and otherwise intromit with, rights in land.

#### *Chairman*

9.—(1) The chairman of the Council shall be appointed by the members of the Council from their own number.

(2) The chairman, or in his absence the person acting as chairman, of the Council shall have a casting vote in the proceedings of the Council.

#### *Assessors*

10. The Secretary of State may appoint not more than two persons to be assessors for him at the proceedings of the Council; and each such assessor (or in his absence from any proceedings such other person as may be nominated by him for the purpose of those proceedings) shall be entitled to attend and speak at the proceedings of the Council and of any committee thereof except the Investigating Committee and the Disciplinary Committee; but no assessor shall be entitled to vote at any such proceedings.

#### *Proceedings*

11. The powers of the Council, and any committee thereof, may be exercised notwithstanding any vacancy in the membership thereof; and the proceedings of the Council or any such committee shall not be invalidated by reason only of any defect in the election, appointment or nomination of a member.

#### *Standing orders*

12. Subject to the provisions of this Act the Council may make standing orders for the regulation of their proceedings and the



quorum at such proceedings, and of the proceedings, and the quorum at the proceedings, of any committee of the Council other than the Disciplinary Committee; and for the keeping of records, the execution of documents and such other matters connected with the conduct of the Council's business as the Council think fit.

#### *Expenses and accounts*

13.—(1) Any fees payable by virtue of this Act in respect of the entry, or retention of a name on, or the restoration of a name to, the register shall be paid to the Council, and any expenses of the Council shall be defrayed out of the sums received by the Council either on account of those fees or otherwise.

(2) The Council shall keep proper accounts of all sums received or paid by them, and proper records in relation to those accounts, and the accounts for each financial year of the Council shall be audited by auditors appointed by the Council; and as soon as any accounts of the Council have been audited the Council shall cause them to be published, and shall send a copy of them to the Secretary of State, together with a copy of any report of the auditors thereon.

(3) No person shall be qualified to be appointed as an auditor under this paragraph unless he is a member of one or more of the following bodies:—

the Institute of Chartered Accountants of Scotland;

the Institute of Chartered Accountants in England and Wales;

the Institute of Chartered Accountants in Ireland;

the Association of Certified and Corporate Accountants;

any other body of accountants established in the United Kingdom and for the time being recognised for the purposes of section 161(1)(a) of the Companies Act 1948 by the Board of Trade;

but a Scottish firm may be so appointed if each of the partners thereof is qualified to be so appointed.

#### *Officials*

14.—(1) The Council may employ a registrar and such other whole-time and part-time officers and servants as they may require to enable them to carry out their functions, and may do so on such terms as to remuneration, allowances or otherwise as the Council may determine.

(2) The Council may require any person employed by them whose responsibility includes intromission with their funds to find such caution as they may determine for his duly accounting for his intromissions.

(3) The Council may pay, or enter into arrangements with insurance companies or local authorities for the payment of, pensions and other superannuation benefits to persons who have been employed by them.

**SCH. 1** *Allowances for members*

15. The Council may, with the approval of the Secretary of State, pay to their members, and to other persons who are members of any committee appointed by the Council, such travelling, subsistence and other allowances as they think fit.

*Committee on exceptional admission to the register*

16.—(1) The Council shall appoint a committee, consisting of not more than one-third of the members of the Council, to review from time to time the principles specified in any statement under section 8 of this Act, and shall delegate to that committee the functions of the Council in dealing, in accordance with those principles, with applications for registration by virtue of section 6(2)(c) of this Act.

(2) Any person aggrieved by a decision of the said committee refusing that person's application for registration shall be entitled to require the Council to review the decision ; and in relation to any such review no person, other than the chairman of the Council, who was a member of the said committee at the time when its decision was taken shall be entitled to take part in the proceedings of the Council.

(3) Where the Council in pursuance of the last foregoing sub-paragraph review a decision of the said committee they shall afford to the applicant, if he so desires, an opportunity of appearing before them and being heard in relation to the review.

(4) Where the said committee or the Council, under sub-paragraph (1) or, as the case may be, sub-paragraph (2) of this paragraph, refuse a person's application for registration, the committee or, as the case may be, the Council shall cause notice of the refusal to be served on that person ; and any such notice shall include a statement of the reasons for the refusal.

*Other committees*

17. Subject to the last foregoing paragraph and to the provisions of this Act relating to the Investigating Committee and the Disciplinary Committee, the Council may appoint such committees (consisting either wholly of members of the Council or partly of such members and partly of other persons) as the Council think fit ; and any committee appointed under this paragraph may appoint such sub-committees as the committee thinks fit.

Section 10.

**SCHEDULE 2****PROCEDURE OF DISCIPLINARY COMMITTEE**

1. For the purpose of any proceedings before the Disciplinary Committee, the Committee may administer oaths ; and the Court of Session shall, on the application of any party to the proceedings, have the like power as in any action in that Court to grant warrant for the citation of witnesses and havers to give evidence or to produce documents before the Committee, and for the issue of letters of second diligence against any witness or haver failing to appear after due citation, to grant warrant for the recovery of documents, and

to grant commissions to persons to take the evidence of witnesses or to examine havers and receive their exhibits and productions.

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2.—(1) Subject to the next following sub-paragraph, the Council shall make rules as to the procedure to be followed and the rules of evidence to be observed in proceedings before the Disciplinary Committee, and in particular—

- (a) for securing that notice that the proceedings are to be brought shall be given, at such time and in such manner as may be specified by the rules, to any person whose case has been referred to the Committee under section 10(2) of this Act, and that such notice shall include a statement of the alleged facts and circumstances on which the proceedings are to be based ;
- (b) for determining who, in addition to the person aforesaid, shall be a party to the proceedings ;
- (c) for securing that any party to the proceedings shall, if he so requires, be entitled to be heard by the Committee ;
- (d) for enabling any party to the proceedings to be represented by counsel or solicitor or otherwise ;
- (e) for requiring the proceedings to be held in public except so far as may be provided by the rules ;
- (f) for securing that where evidence is tendered which would be inadmissible in criminal proceedings in Scotland it shall not be admitted by the Committee unless, after consultation with the assessor acting under paragraph 3 of this Schedule, the Committee is satisfied that its duties under this Act require that it should be admitted ;
- (g) for requiring, in cases where it is alleged that a person is guilty of infamous conduct in any professional respect, that where the Committee judges that the allegation has not been proved it shall record a finding that the person is not guilty of such conduct in respect of the matters to which the allegation relates.

(2) As respects proceedings for—

- (a) the restoration to the register of the name of a person whose name was previously removed from the register by direction of the Disciplinary Committee,
- (b) the determination of an application under section 10(3)(d) of this Act, or
- (c) the determination of a second or subsequent application for registration by a person whose original application has been refused in pursuance of a direction by the Disciplinary Committee under section 11(2) of this Act,

the Council shall have power to make rules with respect to all or any of the matters mentioned in the foregoing sub-paragraph, but shall not be required to do so ; and separate rules under this paragraph may be made as respects such proceedings.

(3) Rules under this paragraph shall not come into force until approved by the Lord President of the Court of Session.

## SCH. 2

3.—(1) For the purpose of advising the Disciplinary Committee on questions of law arising in proceedings before it, there shall in all such proceedings be an assessor to the Committee who shall be an advocate or solicitor of not less than ten years' standing appointed by the Council ; but if no assessor appointed by the Council is available to act in any particular proceedings the Committee may appoint an assessor qualified as aforesaid for those proceedings.

(2) The Lord President of the Court of Session may, by statutory instrument, make rules as to the functions of assessors appointed under this paragraph, and in particular such rules may contain provision for securing—

(a) that where an assessor advises the Disciplinary Committee on any question of law as to evidence, procedure or any other matters specified by the rules, he shall do so in the presence of every party or person representing a party to the proceedings who appears thereat or, if the advice is tendered while the Committee is deliberating in private, that every such party or person as aforesaid shall be informed what advice the assessor has tendered ;

(b) that every such party or person as aforesaid shall be informed if in any case the Committee does not accept the advice of the assessor on such a question as aforesaid ;

and may contain such incidental and supplementary provisions as the Lord President considers expedient.

## 1946 c. 36.

(3) The Statutory Instruments Act 1946 shall apply to any statutory instrument made by the Lord President under the last foregoing sub-paragraph as if the instrument had been made by a Minister of the Crown.

(4) Except in the case of an assessor appointed by the Committee itself under sub-paragraph (1) above, an assessor may be appointed under this paragraph either generally or for any particular proceedings or class of proceedings, and shall hold and vacate office in accordance with the terms of the instrument under which he is appointed.

(5) The Council shall pay to an assessor appointed under this paragraph remuneration at such rates as may be determined by the Council with the consent of the Lord President.



# Criminal Evidence Act 1965

## 1965 CHAPTER 20

An Act to make certain trade or business records admissible as evidence in criminal proceedings.  
[2nd June 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) In any criminal proceedings where direct oral evidence of a fact would be admissible, any statement contained in a document and tending to establish that fact shall, on production of the document, be admissible as evidence of that fact if—

Admissibility of certain trade or business records.

- (a) the document is, or forms part of, a record relating to any trade or business and compiled, in the course of that trade or business, from information supplied (whether directly or indirectly) by persons who have, or may reasonably be supposed to have, personal knowledge of the matters dealt with in the information they supply; and
- (b) the person who supplied the information recorded in the statement in question is dead, or beyond the seas, or unfit by reason of his bodily or mental condition to attend as a witness, or cannot with reasonable diligence be identified or found, or cannot reasonably be expected (having regard to the time which has elapsed since he supplied the information and to all the circumstances) to have any recollection of the matters dealt with in the information he supplied.

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(2) For the purpose of deciding whether or not a statement is admissible as evidence by virtue of this section, the court may draw any reasonable inference from the form or content of the document in which the statement is contained, and may, in deciding whether or not a person is fit to attend as a witness, act on a certificate purporting to be a certificate of a fully registered medical practitioner.

(3) In estimating the weight, if any, to be attached to a statement admissible as evidence by virtue of this section regard shall be had to all the circumstances from which any inference can reasonably be drawn as to the accuracy or otherwise of the statement, and, in particular, to the question whether or not the person who supplied the information recorded in the statement did so contemporaneously with the occurrence or existence of the facts stated, and to the question whether or not that person, or any person concerned with making or keeping the record containing the statement, had any incentive to conceal or misrepresent the facts.

(4) In this section "statement" includes any representation of fact, whether made in words or otherwise, "document" includes any device by means of which information is recorded or stored and "business" includes any public transport, public utility or similar undertaking carried on by a local authority and the activities of the Post Office.

2.—(1) This Act may be cited as the Criminal Evidence Act 1965.

(2) Nothing in this Act shall prejudice the admissibility of any evidence which would be admissible apart from the provisions of this Act.

(3) This Act shall not extend to Northern Ireland.

Short title,  
saving and  
extent.



# Development of Inventions Act 1965

## 1965 CHAPTER 21

An Act to amend the Development of Inventions Acts  
1948 to 1958. [2nd June 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) In section 7(2) of the Development of Inventions Act 1948 (which, as amended by the Development of Inventions Act 1958, limits the amount outstanding in respect of Exchequer advances to the National Research Development Corporation (in this Act referred to as “the Corporation”) to £10 million) for the words “ten million pounds” there shall be substituted the words “twenty-five million pounds”.

Exchequer  
advances to  
Corporation.  
1948 c. 60.  
1958 c. 3.  
(7 & 8 Eliz. 2).

(2) In subsection (1) of the said section 7 (which, as amended by the Development of Inventions Act 1958, authorises the making of Exchequer advances to the Corporation within twenty years from the establishment of the Corporation)—

(a) the provisions which limit the purposes for which the advances may be made to the purpose of defraying expenditure properly chargeable to capital account, and

(b) the words “within twenty years of the establishment of the Corporation”,

shall cease to have effect.

(3) Any payments made on or after 1st April 1966 by the Minister under section 7 of the Development of Inventions Act 1948 (hereafter in this Act referred to as “the principal Act”) shall be paid out of money provided by Parliament and section 11 of that Act (which requires their payment out of the Consolidated Fund) shall cease to have effect.

(4) So much of section 12(1) of the principal Act as requires sums paid into the Exchequer by the Minister to be issued out of the Consolidated Fund and dealt with as specified in that subsection shall cease to have effect on 1st April 1966.

(5) A statement of the Corporation's accounts shall be prepared under section 10(1) of the principal Act for the period of nine months from the end of June 1965 to the end of March 1966 (instead of for the period of twelve months ending with June which is at present the Corporation's financial year under the said section 10(1)), and thereafter the Corporation's financial year under that section shall end on 31st March.

(6) No account shall be prepared under section 12(2) of the principal Act (account of advances and repayments) for the financial year ending in 1967 or any subsequent financial year, but, on receipt by the Minister under section 10(4) of the principal Act of the Corporation's copy of their statement of accounts for the financial year ending in 1967 and any subsequent year, the Minister shall send a copy of the statement (with a copy of any accompanying report by the auditors) to the Comptroller and Auditor General.

(7) The Comptroller and Auditor General shall examine every statement and report sent to him under the last foregoing subsection, and may inspect the accounts to which the statement relates and any records relating thereto, and shall certify the statement and lay a copy of it together with his report thereon before Parliament.

(8) In section 10(1) of the principal Act (form of Corporation's accounts) the words "being a form which shall conform with the best commercial standards" shall cease to have effect.

Remission of liability to repay advance where the advance is represented by an asset with a written-down value.

1954 c. 20.

2.—(1) This section applies where—

- (a) the Corporation have written down, or propose to write down, the value in their books of any asset which in the opinion of the Minister represents expenditure incurred by the Corporation exclusively for or in connection with the development of an invention or incurred by the Corporation under section 2(2) or (3) of the Development of Inventions Act 1954 (research), and
- (b) the Corporation apply to the Minister for relief under this section in respect of their liability to repay an advance under section 7 of the principal Act, being an advance which in the opinion of the Minister was used to defray all or any part of the expenditure represented by the asset.



(2) If the Minister with the consent of the Treasury so directs, the Corporation's liability up to the amount specified in the direction, but not exceeding the amount written down, shall be extinguished from the date as on which the value of the asset is so written down.

(3) The extinction under subsection (2) of this section of any liability shall not affect the obligation of the Corporation to pay interest under section 8(1)(b) of the principal Act on the extinguished debt in respect of any period or part of a period before the date on which the liability is extinguished.

(4) No account shall be taken of the extinction of a liability under subsection (2) of this section for the purposes of section 7(2) of the principal Act (which imposes a limit on the aggregate amount outstanding in respect of advances made to the Corporation under that section).

(5) If at any time after the giving of a direction under subsection (2) of this section it appears to the Minister that in consequence of a change in circumstances since the giving of the direction the value of the asset has increased, he may direct that all or any part of the liability extinguished shall revive, and where a direction is given under this subsection interest shall become payable by the Corporation under section 8(1)(b) of the principal Act for any period after the direction takes effect; and it shall be the duty of the Corporation to give the Minister such information as he may from time to time require for the purpose of enabling him to exercise his powers under this subsection.

(6) At or before the time when the Corporation make an application under this section they shall submit to the Minister a statement setting out the grounds on which the application is made.

(7) The Corporation's annual report made under section 4(4) of the principal Act shall record any application made by the Corporation under this section in the financial year to which the report relates, and include a statement in a form approved by the Minister showing the grounds on which the application is made; and if the application was granted in whole or in part the report shall record that fact and include particulars of the manner in which the application was granted.

(8) The Corporation's report shall also record any direction given by the Minister under subsection (5) of this section in the financial year to which the report relates.

(9) References in this section to the writing down of the value of an asset include references to writing off the whole of the value of an asset.

(10) This section applies to assets written down, and liabilities incurred, before or after the passing of this Act.

Exchequer payments to meet interest due from Corporation.

3.—(1) The Minister may with the consent of the Treasury give relief in respect of interest due under section 8(1)(b) of the principal Act in respect of any advance, being interest in respect of the whole or any part of the period of eight years beginning with the making of the advance.

(2) The Minister shall give effect to any decision to give relief of any amount under this section by making a grant of that amount to the Corporation out of money provided by Parliament, and the grant shall be used to meet the Corporation's liability to pay interest.

(3) This section shall apply in relation to advances made before or after the passing of this Act, and in relation to interest falling due before or after the passing of this Act.

Projects carried out by Corporation in response to representations by a Government department.

4.—(1) Where in the exercise of their functions the Corporation carry out any project in response to representations made by any Government department other than the Post Office that it is in the public interest that the project should be carried out, the Minister in charge of the department may with the consent of the Treasury make to the Corporation out of money provided by Parliament—

(a) payments to meet all or any part of the expenditure (including overhead expenditure) incurred by the Corporation in carrying out the project and payments by way of fees to the Corporation for carrying out the project, or

(b) payments in respect of any loss arising in the carrying out of the project.

(2) Any Minister may with the consent of the Treasury undertake to make at a future time any payment which he has power to make under the foregoing subsection.

(3) Except with the approval of the Minister of Technology, the Corporation shall not enter into arrangements with the Minister in charge of a Government department (other than the Minister of Technology) to carry out any project in the exercise of their functions under section 1 of the principal Act or section 2 of the Development of Inventions Act 1954, being arrangements under which the Minister in charge of the Government department concerned undertakes to make any payment to the Corporation of the kind described in paragraph (a) or (b) of subsection (1) of this section.

1954 c. 20.

(4) Where a Government department requests the Corporation to enter into arrangements for carrying out any project, being arrangements under which any such payment as aforesaid is to be made, then for the purposes of section 1(1)(a) of the principal Act (under which the Corporation's functions include the development or exploitation of inventions where the public interest so requires, being inventions resulting from public research or appearing not to be developed or exploited or sufficiently developed or exploited) and section 2(2) or (3) of the said Act of 1954 (under which the Corporation may promote or assist research or the continuation of research where certain requirements are fulfilled) a representation made to the Corporation by the Government department—

- (a) that it is in the public interest that the project should be carried out, or
- (b) both that it is in the public interest that the project should be carried out and that the relevant invention is not being developed or exploited or sufficiently developed or exploited, or, as the case may be, that the requirements in the said section 2(2) or (3) are fulfilled as respects the relevant research,

shall be conclusive, but that shall not of itself impose a duty on the Corporation to carry out the project.

(5) Section 5 of the principal Act (which is superseded by this section) shall cease to have effect.

5.—(1) Nothing in section 3 of the principal Act (balancing Disposal of accounts) shall be taken as preventing the Corporation from exercising their functions so that the return to them from their activities exceeds their outgoings on revenue account.

(2) Any surplus on revenue account shall be applied by the Corporation in such manner as the Minister, with the approval of the Treasury, and after consultation with the Corporation, may direct; and any such direction may require the whole or any part of the surplus to be paid into the Exchequer.

6.—(1) In section 2(1) of the principal Act (which prescribes an upper limit of 10 on the number of members of the Corporation in addition to the chairman and managing director) for the word "ten" there shall be substituted the word "twelve".

(2) There shall be paid out of money provided by Parliament any increase attributable to this section in the sums so payable under the principal Act.

Minor amendments.

7.—(1) It is hereby declared that any direction given to the Corporation under section 4(1) of the principal Act (power to give directions of a general character as to the exercise of their functions) includes power to vary or revoke a previous direction so given.

(2) The persons qualified to be appointed as auditors of the accounts of the Corporation under section 10(3) of the principal Act shall include a Scottish firm all the partners in which are members of one or more of the bodies of accountants listed in that subsection.

1954 c. 20.

(3) It is hereby declared that the reference to the Corporation's functions in section 1(3) of the principal Act (power to carry on ancillary activities) includes a reference to their functions under section 2 of the Development of Inventions Act 1954 (research).

(4) The Corporation shall not exercise any functions by virtue of subsection (2) or (3) of the said section 2 except where the public interest so requires.

Interpretation.

8.—(1) In this Act, unless the context otherwise requires—  
“the Corporation” means the National Research Development Corporation ;

“the Minister” means the Minister of Technology ;

1948 c. 60.

“the principal Act” means the Development of Inventions Act 1948.

(2) Any reference in this Act to any enactment includes a reference to that enactment as amended or extended by any Act, including this Act.

Powers of Parliament of Northern Ireland.

9. Nothing in the principal Act or the Acts (including this Act) amending that Act shall operate to preclude the Parliament of Northern Ireland from enacting legislation for purposes similar to the purposes of the principal Act or the Acts amending that Act.

Citation, repeals and commencement.

10.—(1) This Act may be cited as the Development of Inventions Act 1965, and this Act and the Development of Inventions Acts 1948 and 1954 may be cited together as the Development of Inventions Acts 1948 to 1965.

(2) The Acts mentioned in the Schedule to this Act shall be repealed to the extent specified in the third column of that Schedule.

(3) Save as otherwise expressly provided, this Act shall come into force at the expiration of a period of one month beginning with the date on which it is passed.

## SCHEDULE

Section 10.

## REPEALS

Chapter	Short Title	Extent of Repeal
11 & 12 Geo. 6. c. 60.	The Development of Inventions Act 1948.	<p>In section 3, the words " as soon as may be after the establishment of the Corporation ".</p> <p>Section 5.</p> <p>In section 7(1), the words from the beginning to " provision of working capital " and the words (in that section as originally enacted) " within five years from the establishment of the Corporation ".</p> <p>In section 8(2) (as originally enacted) the words from " and the Board " to the end of the subsection.</p> <p>In section 10(1), the words from " being a form " to the end of the subsection and section 10(5).</p> <p>Section 11 (1st April 1966).</p> <p>In section 12(1), the words from " and shall be issued " to the end of the subsection (1st April 1966), and, as respects the financial year ending in 1967 and subsequent financial years, section 12(2)(3).</p> <p>In the Schedule, in paragraph 3(1)(b), the words " and the mode of entering into contracts by or on behalf of the Corporation ".</p>
2 & 3 Eliz. 2. c. 20.	The Development of Inventions Act 1954.	Section 1.
7 & 8 Eliz. 2. c. 3.	The Development of Inventions Act 1958.	The whole Act.

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# Law Commissions Act 1965

## 1965 CHAPTER 22

An Act to provide for the constitution of Commissions for the reform of the law. [15th June 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

The Law  
Commission.

1.—(1) For the purpose of promoting the reform of the law there shall be constituted in accordance with this section a body of Commissioners, to be known as the Law Commission, consisting of a Chairman and four other Commissioners appointed by the Lord Chancellor.

(2) The persons appointed to be Commissioners shall be persons appearing to the Lord Chancellor to be suitably qualified by the holding of judicial office or by experience as a barrister or solicitor or as a teacher of law in a university.

(3) A person appointed to be a Commissioner shall be appointed for such term (not exceeding five years) and subject to such conditions as may be determined by the Lord Chancellor at the time of his appointment; but a Commissioner may at any time resign his office and a person who ceases to be a Commissioner shall be eligible for reappointment.

(4) A person who holds judicial office may be appointed as a Commissioner without relinquishing that office, but shall not (unless otherwise provided by the terms of his appointment) be required to perform his duties as the holder of that office while he remains a member of the Commission.

(5) In this section "the law" does not include the law of Scotland or any law of Northern Ireland which the Parliament of Northern Ireland has power to amend.

2.—(1) For the purpose of promoting the reform of the law of Scotland, there shall be constituted in accordance with this section a body of Commissioners, to be known as the Scottish Law Commission, consisting of a Chairman and not more than four other Commissioners appointed by the Secretary of State and the Lord Advocate.

(2) The persons appointed to be Commissioners shall be persons appearing to the Secretary of State and the Lord Advocate to be suitably qualified by the holding of judicial office or by experience as an advocate or solicitor or as a teacher of law in a university.

(3) A person appointed to be a Commissioner shall be appointed for such term (not exceeding five years) and subject to such conditions as may be determined by the Secretary of State and the Lord Advocate at the time of his appointment; but a Commissioner may at any time resign his office, and a person who ceases to be a Commissioner shall be eligible for reappointment.

(4) A person who holds judicial office may be appointed as a Commissioner without relinquishing that office, but shall not (unless otherwise provided by the terms of his appointment) be required to perform his duties as the holder of that office while he remains a member of the Commission.

(5) Subsection (4) above shall have effect, in relation to a salaried sheriff-substitute, notwithstanding anything in section 21 of the Sheriff Courts (Scotland) Act 1907 (which among other things prohibits such a sheriff-substitute from being appointed to any office except such office as shall be by statute attached to the office of sheriff-substitute). 1907 c. 51.

3.—(1) It shall be the duty of each of the Commissions to take and keep under review all the law with which they are respectively concerned with a view to its systematic development and reform, including in particular the codification of such law, the elimination of anomalies, the repeal of obsolete and unnecessary enactments, the reduction of the number of separate enactments and generally the simplification and modernisation of the law, and for that purpose—

- (a) to receive and consider any proposals for the reform of the law which may be made or referred to them;
- (b) to prepare and submit to the Minister from time to time programmes for the examination of different branches of the law with a view to reform, including recommendations as to the agency (whether the Commission or another body) by which any such examination should be carried out;

- (c) to undertake, pursuant to any such recommendations approved by the Minister, the examination of particular branches of the law and the formulation, by means of draft Bills or otherwise, of proposals for reform therein;
- (d) to prepare from time to time at the request of the Minister comprehensive programmes of consolidation and statute law revision, and to undertake the preparation of draft Bills pursuant to any such programme approved by the Minister;
- (e) to provide advice and information to government departments and other authorities or bodies concerned at the instance of the Government with proposals for the reform or amendment of any branch of the law;
- (f) to obtain such information as to the legal systems of other countries as appears to the Commissioners likely to facilitate the performance of any of their functions.

(2) The Minister shall lay before Parliament any programmes prepared by the Commission and approved by him and any proposals for reform formulated by the Commission pursuant to such programmes.

(3) Each of the Commissions shall make an annual report to the Minister on their proceedings, and the Minister shall lay the report before Parliament with such comments (if any) as he thinks fit.

(4) In the exercise of their functions under this Act the Commissions shall act in consultation with each other.

Remuneration  
and pensions of  
Commissioners.

4.—(1) There shall be paid to the Commissioners of the Law Commission and the Scottish Law Commission, other than a Commissioner who holds high judicial office, such salaries or remuneration as may be determined, with the approval of the Treasury, by the Lord Chancellor or the Secretary of State, as the case may be.

(2) In the case of any such holder of the office of Commissioner as may be so determined, there shall be paid such pension, allowance or gratuity to or in respect of him on his retirement or death, or such contributions or other payments towards provision for such a pension, allowance or gratuity, as may be so determined.

(3) As soon as may be after the making of any determination under subsection (2) of this section, the Lord Chancellor or the Secretary of State, as the case may be, shall lay before each House of Parliament a statement of the amount of the pension, allowance or gratuity, or contributions or other payments towards the pension, allowance or gratuity, payable in pursuance of the determination.



(4) The salaries or remuneration of the Commissioners, and any sums payable to or in respect of the Commissioners under subsection (2) of this section, shall be paid out of moneys provided by Parliament.

5.—(1) The Lord Chancellor may appoint such officers and servants of the Law Commission, and the Secretary of State may appoint such officers and servants of the Scottish Law Commission, as he may, with the approval of the Treasury as to number and conditions of service, determine. Staff and expenses.

(2) The Treasury may make regulations providing for the counting of service as an officer or servant of either of the Commissions as pensionable service in any other capacity under the Crown and vice versa.

(3) The power of the Treasury to make regulations under subsection (2) of this section shall be exercisable by statutory instrument, and any statutory instrument made by virtue of that subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(4) The expenses of the Law Commission and the Scottish Law Commission, including the remuneration of officers and servants appointed under this section, shall be defrayed out of moneys provided by Parliament.

6.—(1) In Part II of Schedule 1 to the House of Commons Disqualification Act 1957 (bodies of which all members are disqualified under that Act)— Supplemental. 1957 c. 20.

(a) after the entry “The Lands Tribunal for Scotland” there shall be inserted the entry “The Law Commission”; and

(b) after the entry “The Scottish Land Court” there shall be inserted the entry “The Scottish Law Commission”;

and the like amendments shall be made in the Part substituted for the said Part II by Schedule 3 to that Act in its application to the Senate and House of Commons of Northern Ireland.

(2) In this Act “high judicial office” has the same meaning as in the Appellate Jurisdiction Act 1876 as amended by the Appellate Jurisdiction Act 1887; and “the Minister” means, in relation to the Law Commission the Lord Chancellor and in relation to the Scottish Law Commission the Secretary of State and the Lord Advocate. 1876 c. 59. 1887 c. 70.

7. This Act may be cited as the Law Commissions Act 1965. Short title.





# Appropriation Act 1965

## 1965 CHAPTER 23

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on 31st March 1966, and to appropriate the supplies granted in this Session of Parliament. [5th August 1965]

Most Gracious Sovereign,

**W**E, Your Majesty's most dutiful and loyal subjects the Commons of the United Kingdom in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this Session of Parliament, have resolved to grant unto Your Majesty the sum hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### GRANT OUT OF CONSOLIDATED FUND

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom, and apply towards making good the supply granted to Her Majesty for the service of the year ending on 31st March 1966, the sum of £4,434,965,450. Issue of £4,434,965,450 out of the Consolidated Fund for the year ending 31st March 1966.

2.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sum, any sum or sums not exceeding in the whole £4,434,965,450. Power for the Treasury to borrow.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than 31st March 1966, and section 6 of the Treasury Bills Act 1877 (which relates to the renewal of bills) shall not apply with respect to those bills.

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(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with any interest payable thereon, out of the Consolidated Fund, at any period not later than the next succeeding quarter to that in which the money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

#### APPROPRIATION OF GRANTS

Appropriation of sums voted for supply services.

3. All sums granted by this Act and the other Acts mentioned in Schedule (A) annexed to this Act out of the said Consolidated Fund towards making good the supply granted to Her Majesty amounting, as appears by the said schedule, in the aggregate, to the sum of £7,293,750,146 5s. are appropriated, and shall be deemed to have been appropriated as from the date of the passing of the Acts mentioned in the said Schedule (A), for the services and purposes expressed in Schedule (B) annexed hereto.

The abstract of schedules and schedules annexed hereto, with the notes (if any) to such schedules, shall be deemed to be part of this Act in the same manner as if they had been contained in the body thereof.

1891 c. 24.

In addition to the said sums granted out of the Consolidated Fund, there may be applied out of any money directed, under section 2 of the Public Accounts and Charges Act 1891, to be applied as appropriations in aid of the grants for the services and purposes specified in Schedule (B) annexed hereto the sums respectively set forth in the last column of the said schedule.

Sanction of Treasury for temporary application of surpluses on certain votes for Navy, Army and Air Services, to meet deficiencies on other votes for the same service.

4.—(1) So long as the aggregate expenditure on Navy, Army and Air Services respectively is not made to exceed the aggregate sums appropriated by this Act for those services respectively, any surplus arising on any vote for those services either by an excess of the sum realised on account of appropriations in aid of the vote over the sum which may be applied under this Act as appropriations in aid of that vote, or by saving of expenditure on that vote, may, with the sanction of the Treasury, be temporarily applied either in making up any deficiency in the sums realised on account of appropriations in aid of any other vote in the same department, or in defraying expenditure in the same department which is not provided for in the sums appropriated to the service of the department by this Act, and which it may be detrimental to the public service to postpone until provision can be made for it by Parliament in the usual course.

(2) A statement showing all cases in which the sanction of the Treasury has been given to the temporary application of a surplus under this section, and showing the circumstances under which

the sanction of the Treasury has been given, shall be laid before the House of Commons with the appropriation accounts of the Navy, Army and Air Services for the year, in order that any temporary application of any surplus sanctioned by the Treasury under this section may be submitted for the sanction of Parliament.

5. Whereas under the powers given for the purpose by the Appropriation Acts 1963 and 1964 surpluses arising on certain votes for Navy, Army and Air Services have been applied towards making good deficits on those services respectively as shown in the statements set out in Schedule (C) to this Act:

Sanction for application of surpluses on certain Navy, Army and Air Votes for 1963-64.  
1963 c. 26.  
1964 c. 62.

It is enacted that the application of those surpluses as shown in the said statements is hereby sanctioned.

6. This Act may be cited as the Appropriation Act 1965.

Short title.

**ABSTRACT**  
OF  
**SCHEDULES (A) and (B) to which this  
Act refers**

Section 3.

**SCHEDULE (A)**

Grants out of the Consolidated Fund ... .. £7,293,750,146 5s.

Section 3.

**SCHEDULE (B)—APPROPRIATION OF GRANTS**

	Sums not exceeding			
	Supply Grants		Appropriations in Aid	
	£	s. d.	£	s. d.
1963-64 and 1964-65				
Part 1. Civil (Excesses), 1963-64	832,896	5 0	125,360	3 0
Part 2. Defence (Royal Ordnance Factories) (Supplementary), 1964-65 - - -	1,700,000	0 0	*—3,600,000	0 0
Part 3. Defence (Air) (Supplementary), 1964-65 - - -	1,000	0 0	1,199,000	0 0
Part 4. Civil Departments (Supplementary), 1964-65 - - -	129,803,000	0 0	28,502,648	0 0
£	132,336,896	5 0	26,227,008	3 0

\* Deficit.

SCHEDULE (B).—APPROPRIATION OF GRANTS—*continued*

		Sums not exceeding					
		Supply Grants		Appropriations in Aid			
		£	s.	d.	£	s.	d.
1965-66							
Part 5.	Defence (Central) -	28,459,000	0	0	5,029,000	0	0
Part 6.	Defence (Navy)-	544,188,000	0	0	40,145,000	0	0
Part 7.	Defence (Army) -	554,100,000	0	0	67,280,000	0	0
	Royal Ordnance Factories	1,500,000	0	0	33,100,000	0	0
	Army Purchasing (Repayment) Services - - -	2,000,000	0	0	—		
Part 8.	Defence (Air) - -	561,770,000	0	0	44,830,000	0	0
	TOTAL, DEFENCE - -£	1,692,017,000	0	0	190,384,000	0	0
Part 9.	Civil, Class I - -	108,667,250	0	0	5,115,010	0	0
Part 10.	Civil, Class II - -	222,397,000	0	0	8,514,000	0	0
Part 11.	Civil, Class III - -	174,133,000	0	0	17,120,000	0	0
Part 12.	Civil, Class IV - -	802,908,000	0	0	160,467,000	0	0
Part 13.	Civil, Class V - -	340,430,000	0	0	14,817,000	0	0
Part 14.	Civil, Class VI - -	2,929,165,000	0	0	264,293,000	0	0
Part 15.	Civil, Class VII - -	410,690,000	0	0	58,184,000	0	0
Part 16.	Civil, Class VIII - -	10,152,000	0	0	371,950	0	
Part 17.	Civil, Class IX - -	360,994,000	0	0	89,420,030	0	0
Part 18.	Civil, Class X - -	8,119,000	0	0	11,189,300	0	0
Part 19.	Civil, Class XI - -	101,741,000	0	0	3,693,610	0	0
	TOTAL, CIVIL - -£	5,469,396,250	0	0	633,184,900	0	0
	GRAND TOTAL - -£	7,293,750,146	5	0	849,795,908	3	0

SCHEDULE (A)

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GRANTS OUT OF THE CONSOLIDATED FUND

	£	s. d.
For the service of the year ended 31st March 1964—		
Under Act 1965, c. 8     ...     ...     ...	832,896	5 0
For the service of the year ended 31st March 1965—		
Under Act 1965, c. 1     ...     ...     ...	60,723,000	0 0
Under Act 1965, c. 8     ...     ...     ...	70,781,000	0 0
For the service of the year ending on 31st March 1966—		
Under Act 1965, c. 8     ...     ...     ...	2,726,447,800	0 0
Under this Act     ...     ...     ...     ...	4,434,965,450	0 0
TOTAL     ...     ...     ...     ...     ...	£7,293,750,146	5 0

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SCHEDULE (B).—PART 1

Civil  
(Excesses),  
1963-64.

CIVIL (EXCESSES), 1963-64

SUMS granted, and sums which may be applied as appropriations in aid in addition thereto, to make good excesses on certain grants for Civil Services for the year ended on 31st March 1964, viz. :—

		Sums not exceeding					
		Supply Grants			Appropriations in Aid		
Vote	CLASS	£	s.	d.	£	s.	d.
	CLASS II						
2.	Foreign Grants and Loans	10	0	0	—		
	CLASS IV						
11.	Roads, &c., England and Wales	832,866	5	0	79,182	19	4
	CLASS VI						
12.	Scottish Education Department (Teachers' Superannuation)	10	0	0	44,858	17	0
	CLASS XI						
3.	State Management Districts, Scotland	10	0	0	1,318	6	8
TOTAL, CIVIL (EXCESSES), 1963-64		£ 832,896	5	0	125,360	3	0

Defence  
(Royal  
Ordnance  
Factories)  
(Supple-  
mentary),  
1964-65.

SCHEDULE (B).—PART 2

DEFENCE (ROYAL ORDNANCE FACTORIES) (SUPPLEMENTARY), 1964-65  
SUPPLEMENTARY SUM granted to defray the charge for the  
Royal Ordnance Factories for the year ended on 31st March  
1965, viz.:—

	Sums not exceeding	
	Supply Grant	Appropriations in Aid
For operating the Royal Ordnance Factories -	£ 1,700,000	£ *—3,600,000

\* Deficit

SCHEDULE (B).—PART 3

Defence  
(Air)  
(Supple-  
mentary),  
1964-65.

DEFENCE (AIR) (SUPPLEMENTARY), 1964-65

SCHEDULE OF SUPPLEMENTARY SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to meet expenditure beyond the sum already provided in the grants for Air Services for the year ended on 31st March 1965, viz.:—

	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
Vote		
3. Air Force Department Headquarters -	450,000	—
4. Civilians at Outstations and the Meteorological Office - - - - -	1,250,000	*—100,000
5. Movements - - - - -	Cr. 800,000	1,400,000
7. Aircraft and Stores - - - - -	Cr.2,099,000	599,000
8. Lands, Buildings and Works - - -	—	*—400,000
9. Miscellaneous Effective Services - -	100,000	*—300,000
10. Non-effective Services - - - -	1,100,000	—
<b>TOTAL, DEFENCE (AIR) (SUPPLEMENTARY), 1964-65 - - - - -£</b>	<b>1,000</b>	<b>1,199,000</b>

\* Deficit

Civil  
Departments  
(Supple-  
mentary),  
1964-65.

SCHEDULE (B).—PART 4

CIVIL DEPARTMENTS (SUPPLEMENTARY), 1964-65

SCHEDULE OF SUPPLEMENTARY SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges for the Services herein particularly mentioned for the year ended on 31st March 1965, viz.:—

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
CLASS I		
1. For the salaries and expenses of the House of Lords - - - - -	26,000	3,000
2. For the salaries and expenses of the House of Commons, including certain grants in aid - - - - -	429,000	—
3. For the salaries and expenses of the Department of Her Majesty's Treasury and subordinate departments and of the Lord Privy Seal, the Chancellor of the Duchy of Lancaster, and two Ministers without Portfolio - - - - -	452,000	*—34,000
3A. For the salaries and expenses of the Department of Her Majesty's First Secretary of State and Secretary of State for Economic Affairs, and of the National Economic Development Council; and for certain grants in aid - - - - -	342,000	10
6. For the salaries and expenses of the Customs and Excise Department, including a subscription to an international organisation - - - - -	2,207,000	150,000
7. For the salaries and expenses of the Inland Revenue Department - - - - -	3,786,000	320,000
8. For the salaries and expenses of the Department of the Comptroller and Auditor General - - - - -	78,000	—
9. For the salaries and expenses of the Civil Service Commission - - - - -	31,000	2,430
CLASS II		
1. For the salaries and expenses of the Department of Her Majesty's Secretary of State for Foreign Affairs; for sundry services including subscriptions to certain international organisations; and for certain grants in aid - - - - -	3,000	2,815,548

\* Deficit

SCHEDULE (B).—PART 4—continued

Civil  
Departments  
(Supple-  
mentary),  
1964-65.

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
<b>CLASS II—continued</b>		
1A. For the salaries and expenses of the offices of Her Majesty's Secretary of State for Foreign Affairs and of Her Majesty's Secretary of State for Commonwealth Relations; Her Majesty's Diplomatic Service; and sundry other services connected therewith - - - - -	2,496,000	7,813,000
2. For sundry grants and services connected with Her Majesty's Foreign Service, including subscriptions to certain international organisations and certain grants in aid - - - - -	1,633,000	—
4. For the salaries and expenses of the Department of Her Majesty's Secretary of State for Commonwealth Relations; for sundry services; and for certain grants in aid - - - - -	25,822,000	42,040
5. For sundry Commonwealth services, including subscriptions to certain international organisations and certain grants in aid - - - - -	15,442,000	—
6. For the salaries and expenses of the Department of Her Majesty's Secretary of State for the Colonies; for sundry services; and for grants in aid - - - - -	777,000	100,000
7. For sundry Colonial Services including subscriptions to certain international organisations and certain grants in aid	711,000	40,000
9. For the salaries and expenses of the Ministry of Overseas Development; for sundry foreign, Commonwealth and Colonial services; for subscriptions to certain international organisations; for certain grants in aid; and for certain expenditure on schemes made under the Colonial Development and Welfare Acts 1959 and 1963 - - - - -	1,000	66,000
12. For a grant in aid of the Commonwealth War Graves Commission, and certain other expenses - - - - -	2,000	—

Civil  
Departments  
(Supple-  
mentary),  
1964-65.

SCHEDULE (B).—PART 4—*continued*

	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
<b>CLASS III</b>		
<b>Vote</b>		
1. For the salaries and expenses of the Office of Her Majesty's Secretary of State for the Home Department; expenses and grants in connection with certain law, fire and sundry other services; and certain grants in aid - - - -	545,000	*—270,000
2. For the salaries and expenses of the office of the Secretary of State for Scotland and of the Scottish Home and Health Department; for a grant to the Legal Aid (Scotland) Fund; for expenses in connection with fire, probation and sundry other services; and for grants in aid - - - -	227,000	*—17,000
3. For grants and expenses in connection with civil defence and certain remanet expenditure; and for a grant in aid - -	1,000	—
5. For grants in respect of expenditure incurred by police authorities in England and Wales, expenses in connection with the police services and a subscription to an international organisation - -	1,608,000	25,000
6. For grants in respect of expenditure incurred by police authorities in Scotland, and expenses in connection with the police services - - - -	504,000	7,000
7. For the salaries and expenses of prisons, borstal institutions, detention and remand centres in England and Wales -	1,000	—
8. For the salaries and expenses of prisons, borstal institutions, detention and remand centres in Scotland - - - -	88,000	*—34,000
11. For such of the salaries and expenses of the Supreme Court of Judicature, Court of Criminal Appeal and Courts Martial Appeal Court as are not charged on the Consolidated Fund; the salaries and expenses of the Judge Advocate General and Judge Advocate of the Fleet, Pensions Appeal Tribunals, the Lands Tribunal, the Restrictive Practices Court and Council on Tribunals, certain other expenses, and a grant in aid - - -	2,000	259,000
12. For salaries and expenses of the County Courts - - - -	451,000	30,000

\* Deficit

SCHEDULE (B).—PART 4—continued

Civil  
Departments  
(Supple-  
mentary),  
1964-65.

	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
CLASS III—continued		
Vote		
14. For the salaries and expenses of the Law Officers' Department, the Department of Her Majesty's Procurator-General and Solicitor for the Affairs of Her Majesty's Treasury and the Department of the Director of Public Prosecutions; for the costs of prosecutions and other legal proceedings and of Parliamentary Agency - - - - -	38,000	89,000
15. For the salaries and expenses of the Lord Advocate's Department, of the Courts of Law and Justice, and of the Courts, Tribunals, &c.; and for sundry services -	77,000	*—6,000
16. For such of the salaries and expenses of the Supreme Court of Judicature and Court of Criminal Appeal of Northern Ireland as are not charged on the Consolidated Fund; the salaries and expenses of Pensions Appeals in Northern Ireland and certain other expenses including a grant in aid - - - - -	9,000	—
CLASS IV		
1. For the salaries and expenses of the office of the Committee of Privy Council for Trade and subordinate departments and agencies - - - - -	276,000	500,000
2. For the expenditure of the Board of Trade on the promotion of trade, exports and industrial efficiency, and on trading and other services, including subscriptions to international organisations and grants in aid - - - - -	1,000	—
3. For the promotion of local employment, including a grant in aid - - - - -	1,000	—
6. For the salaries and expenses of the Ministry of Labour including those relating to the Employment Exchange service and the inspection of factories; for expenses, grants and loans in connection with employment, training, rehabilitation, &c.; for expenses of the Industrial Court; for a subscription to the International Labour Organisation, and sundry other services - - - - -	1,570,000	*— 634,000

\* Deficit

Civil  
Departments  
(Supple-  
mentary),  
1964-65.

SCHEDULE (B).—PART 4—*continued*

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
<b>CLASS IV—<i>continued</i></b>		
7. For the salaries and expenses of the Ministry of Aviation for the administration of supply (including research, development and inspection), and of civil aviation; for contributions to certain international organisations, a grant in aid, a conditional grant and sundry other services - - - -	1,000	4,490
11. For the salaries and expenses of the Ministry of Transport, the Coastguard, certain Tribunals and Committees and sundry other services including subscriptions to international organisations -	650,000	311,000
13. For expenditure, including grants and loans to highway, &c., authorities, on the construction and maintenance of roads, &c., in Scotland and sundry services connected therewith; and for sundry other services - - - -	849,000	—
14. For miscellaneous services connected with shipping, seamen, inland transport and ports, the operation of a storm tide warning system, a Channel Tunnel and certain special and other services - - - -	1,000	18,000
15. For the expenditure of the Ministry of Transport in grant to the British Railways Board and the British Waterways Board in respect of deficits on their revenue accounts - - - -	5,333,000	—
16A. For the salaries and expenses of the Ministry of Technology - - - -	82,000	10
<b>CLASS V</b>		
1. For the salaries and expenses of the Ministry of Agriculture, Fisheries and Food; of the Royal Botanic Gardens, Kew; of the White Fish Authority and Scottish Committee; and of the Plant Variety Rights Office - - - -	2,028,000	49,000
2. For the salaries and expenses of the Department of Agriculture and Fisheries for Scotland; for expenditure in connection with sundry agricultural, food, and transport and harbour services, including grants and grants in aid - - - -	498,000	36,000



SCHEDULE (B).—PART 4—continued

Civil  
Departments  
(Supple-  
mentary),  
1964-65.

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
<b>CLASS V—continued</b>		
4. For expenditure by the Department of Agriculture and Fisheries for Scotland on grants and subsidies for the encouragement of food production and the improvement of agriculture - -	3,099,000	—
7. For expenditure by the Ministry of Agriculture, Fisheries and Food in connection with sundry agricultural and food services including grants, grants in aid and certain subscriptions to international organisations - - - -	1,000	361,000
8. For expenditure by the Ministry of Agriculture, Fisheries and Food in connection with the procurement and maintenance of strategic reserves - - -	87,000	4,500,000
11. For a grant in aid of the Forestry Fund -	315,000	—
<b>CLASS VI</b>		
1. For the salaries and expenses of the offices of the Minister of Housing and Local Government and Minister for Welsh Affairs and of the Minister of State for Welsh Affairs; grants and expenses in connection with water supply, water resources, sewerage, coast protection, storm damage relief, abating the pollution of the air, planning and redevelopment, new towns, national parks, rating relief and sundry other services; a subscription to an international organisation and a grant in aid - - - -	2,000	—
2A. For the salaries and expenses of the office of the Secretary of State for Wales - -	48,000	10
5. For general grants to local authorities in England and Wales - - - -	5,514,000	—
6. For general grants to local authorities in Scotland - - - -	843,000	—
8A. For the salaries and expenses of the Ministry of Land and Natural Resources	63,000	10
9A. For the salaries and expenses of the Department of Her Majesty's Secretary of State for Education and Science - -	269,000	*—10,000
9B. For expenditure by the Department of Her Majesty's Secretary of State for Education and Science on grants in connection with education, &c.; for sundry services; and for subscriptions to certain international organisations -	1,000	—

\* Deficit

Civil  
Departments  
(Supple-  
mentary),  
1964-65.

SCHEDULE (B).—PART 4—*continued*

	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
CLASS VI— <i>continued</i>		
Vote		
10. For the salaries and expenses of the Scottish Education Department; for grants in connection with education, &c.; and for sundry services - - -	320,000	—
11. For expenditure by the Department of Her Majesty's Secretary of State for Education and Science on superannuation allowances and gratuities, &c., in respect of teachers - - - -	1,000	836,000
12. For expenditure by the Scottish Education Department on superannuation allowances and gratuities, &c., in respect of teachers - - - -	1,000	49,000
13. For the salaries and expenses of the Ministry of Health; for the expenses of certain committees, &c.; and for sundry services - - - -	404,000	205,000
14. For the provision of hospital services, &c., under the National Health Service, &c., in England and Wales - - - -	19,576,000	663,000
15. For the provision of Executive Councils' services under the National Health Service in England and Wales - - -	14,068,000	295,000
16. For the provision in England and Wales of certain miscellaneous services under the National Health Service, &c., and of certain welfare services; and for a subscription, &c., to the World Health Organisation and certain grants in aid -	140,000	*—15,000
17. For expenditure by the Ministry of Health on pensions, allowances, gratuities, &c., payable under section 6(6) of the National Health Service Act 1946, or under regulations made under section 67 of that Act; and certain payments to the National Insurance Fund - - -	1,000	136,000
18. For the provision of services under the National Health Service in Scotland and other health and welfare services -	2,201,000	140,000
19. For expenditure by the Scottish Home and Health Department on pensions, allowances and gratuities, &c., payable under section 6(8) of the National Health Service (Scotland) Act 1947, or under regulations made under section 66 of that Act; and certain payments to the National Insurance Fund - - - -	1,000	77,000

\* Deficit

SCHEDULE (B).—PART 4—continued

Civil  
Departments  
(Supple-  
mentary),  
1964-65.

	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
<b>CLASS VI—continued</b>		
Vote		
20. For the salaries and expenses of the Ministry of Pensions and National Insurance including appellate, advisory and sundry other services and a subscription to an international organisation	472,000	3,919,000
23. For the salaries and expenses of the Department of the National Assistance Board and of certain Appeal Tribunals; assistance grants, &c.; non-contributory old age pensions, including pensions to blind persons; and sundry other services	3,582,000	323,000
<b>CLASS VII</b>		
1. For the salaries and expenses of the University Grants Committee, for grants in aid and a grant towards the expenses of, and for loans to, universities, colleges, &c., and for certain post-graduate studentships	4,475,000	—
3. For payments towards meeting the expenses of the United Kingdom Atomic Energy Authority, for subscriptions, &c., to international projects and organisations, for the administration of a national stockpile of uranium ore and for a grant in aid	1,972,000	3,583,000
4. For the salaries and expenses of the Department of Scientific and Industrial Research, including certain subscriptions to international organisations	135,000	—
5. For a grant in aid of the Medical Research Council	235,000	—
6. For a grant in aid of the Agricultural Research Council	72,000	—
7. For a grant in aid of the Nature Conservancy	43,000	—
<b>CLASS VIII</b>		
1. For the salaries and expenses of the British Museum, including a purchase grant in aid	23,000	19,000
2. For the salaries and expenses of the British Museum (Natural History), including purchase grants in aid	56,000	—
4. For the salaries and expenses of the Victoria and Albert Museum, including purchase grants in aid	27,000	—

Civil  
Departments  
(Supple-  
mentary),  
1964-65.

SCHEDULE (B).—PART 4—*continued*

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
<i>CLASS VIII—continued</i>		
5. For the salaries and expenses of the Imperial War Museum, including a purchase grant in aid - - - -	1,000	—
6. For the salaries and expenses of the London Museum, including a purchase grant in aid - - - -	4,000	—
7. For the salaries and expenses of the National Gallery, including a purchase grant in aid - - - -	273,000	2,000
8. For the salaries and expenses of the National Maritime Museum, including a purchase grant in aid - - - -	6,000	400
12. For the salaries and expenses of the Royal Scottish Museum, including purchase grants in aid - - - -	12,000	—
13. For the salaries and expenses of the National Gallery of Scotland, the Scottish National Gallery of Modern Art and the Scottish National Portrait Gallery, including purchase grants in aid	3,000	500
14. For the salaries and expenses of the National Library of Scotland, including a purchase grant in aid - - - -	5,000	—
15. For the salaries and expenses of the National Museum of Antiquities of Scotland, including a purchase grant in aid - - - -	1,000	—
<i>CLASS IX</i>		
1. For the salaries and expenses of the Ministry of Public Building and Works	815,000	*— 380,000
2. For expenditure on public buildings in the United Kingdom, including a grant in aid, a purchase grant in aid, and sundry other services - - - -	1,000	—
3. For expenditure on public building overseas - - - -	626,000	*— 80,000
9. For expenditure on Houses of Parliament buildings - - - -	115,000	600
12. For grants and expenses in connection with historic buildings and ancient monuments - - - -	1,000	52,600
15. For the salaries and expenses of the Central Office of Information - - - -	500,000	*— 62,000
16. For the salaries and expenses of the Department of the Government Actuary, including a grant in aid - - - -	3,000	2,000

\* Deficit

SCHEDULE (B).—PART 4—continued

Civil  
Departments  
(Supplemen-  
tary), 1964-65

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
CLASS X		
1. For the salaries and expenses of the Charity Commission for England and Wales -	7,000	—
2. For the salaries and expenses of the Crown Estate Office - - - -	12,000	—
3. For the salaries and expenses of the Registry of Friendly Societies - -	11,000	1,000
4. For the salaries and expenses of the Royal Mint in the production of coins, medals, badges, dies, seals, &c., and for the withdrawal of coin - - - -	2,000	1,764,000
5. For the salaries and expenses of the National Debt Office and Pensions Commutation Board - - - -	1,000	3,000
7. For the salaries and expenses of the office of the Public Trustee - - - -	1,000	39,500
8. For the salaries and expenses of the Land Registry - - - - -	2,000	173,000
11. For the survey of Great Britain and other mapping services - - - - -	1,000	109,000
12. For the salaries and expenses of the Public Record Office - - - - -	12,000	—
13. For the salaries and expenses of the Scottish Record Office - - - -	5,000	1,000
14. For the salaries and expenses of the Office of the Registrar General - - - -	18,000	30,000
15. For the salaries and expenses of the Department of the Registrar General of Births, Deaths and Marriages in Scotland -	16,000	4,500
16. For the salaries and expenses of the Department of the Registers of Scotland -	1,000	30,000
17. For the salaries and expenses, including publicity, of the National Savings Committee - - - - -	100,000	—
CLASS XI		
2. For the salaries and expenses of the Carlisle State Management District - - - -	1,000	*— 3,000
3. For the salaries and expenses of the State Management Districts in Scotland -	1,000	48,000
5. For the payment of supplements to certain colonial and other overseas pensions, and of pensions, &c., in respect of service under the former Government of Palestine - - - - -	72,000	—
10A. For the expenses of the funeral of the late Rt. Hon. Sir Winston Churchill, K.G. -	48,000	—
<b>TOTAL, CIVIL DEPARTMENTS (SUPPLEMENTARY), 1964-65 - - - -</b>	<b>£ 129,803,000</b>	<b>28,502,648</b>

\* Deficit

M

Defence  
(Central),  
1965-66.

SCHEDULE (B).—PART 5

DEFENCE (CENTRAL)

SUM granted, and sum which may be applied as appropriations in aid in addition thereto, to defray the charge of Defence (Central), which will come in course of payment during the year ending on 31st March 1966, viz.:—

	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
For the salaries and expenses of the Central Defence Staffs, the Defence Secretariat and the Central Defence Scientific Staff and of certain Joint Service Establishments; expenses in connection with International Defence Organisations, including international subscriptions; and certain grants in aid - - - - -	28,459,000	5,029,000

SCHEDULE (B).—PART 6

Defence (Navy),  
1965-66.

DEFENCE (NAVY)

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the Navy Services herein particularly mentioned, which will come in course of payment during the year ending on 31st March 1966, including provision for officers, seamen, juniors and Royal Marines, and members of the Women's Royal Naval Service and Queen Alexandra's Royal Naval Nursing Service, to a number not exceeding 104,000, in addition to reserve forces, viz.:—

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
1. For the pay, &c. of the Royal Navy and Royal Marines - - - - -	86,955,000	2,339,000
2. For the pay and expenses of the Royal Naval Reserve, the Royal Fleet Reserve and Cadet Forces, &c. - - - - -	1,377,000	1,000
3. For the salaries, wages and expenses of the Navy Department Headquarters - - -	11,856,000	42,000
4. For scientific services, including a subscription to the International Hydrographic Bureau - - - - -	27,680,000	963,000
5. For medical services, education and civilians on Fleet services - - - - -	15,492,000	490,000
6. For Naval Stores, Armament, Victualling and other Material Supply Services -	191,120,000	19,556,000
7. For the new construction, repair, &c., of Her Majesty's Ships, Aircraft and Weapons - - - - -	177,993,000	11,735,000
8. For miscellaneous effective services - -	9,391,000	4,969,000
9. For non-effective services - - - - -	22,324,000	50,000
<b>TOTAL, NAVY SERVICES - - - - -</b>	<b>£ 544,188,000</b>	<b>40,145,000</b>

Defence (Army),  
1965-66.

SCHEDULE (B).—PART 7

DEFENCE (ARMY)

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the Army Services herein particularly mentioned, which will come in course of payment during the year ending on 31st March 1966, including provision for Land Forces to a number not exceeding 237,800, all ranks, in addition to the Reserve Forces, Territorial Army and Cadet Forces, viz.:—

	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
<b>Vote</b>		
1. For the pay, &c., of the Army - - - -	166,400,000	10,660,000
2. For the Reserve Forces (to a number not exceeding 130,000 all ranks, including a number not exceeding 125,000 other ranks), Territorial Army (to a number not exceeding 199,000 all ranks) and Cadet Forces - - - - -	24,140,000	860,000
3. For salaries, wages, &c., of civilian staff of the Army Department Headquarters	6,600,000	20,000
4. For salaries, wages, &c., of civilians at outstations - - - - -	117,140,000	1,440,000
5. For movements - - - - -	23,320,000	900,000
6. For supplies - - - - -	45,960,000	6,460,000
7. For stores and equipment (including stores and equipment for research, design and development projects and inspection; disposal of stores; and certain capital and ancillary services) - - - - -	115,000,000	22,000,000
8. For miscellaneous effective services, including grants in aid - - - - -	5,000,000	12,760,000
9. For non-effective services, including a grant in aid - - - - -	35,840,000	360,000
10. For lands and buildings and certain ancillary services - - - - -	14,700,000	11,820,000
<b>TOTAL, ARMY SERVICES - - - - -</b>	<b>554,100,000</b>	<b>67,280,000</b>
<b>Royal Ordnance Factories.</b>		
For operating the Royal Ordnance Factories Army Purchasing (Repayment) Services.	1,500,000	33,100,000
For expenditure incurred by the Army Department on the supply of munitions, common-user and other articles for the Government service and on miscellaneous supply - - - - -	2,000,000	—



SCHEDULE (B).—PART 8

Defence (Air),  
1965-66.

DEFENCE (AIR)

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the Air Services herein particularly mentioned, which will come in course of payment during the year ending on 31st March 1966, including provision for officers, airmen and airwomen for Air Force Service to a number not exceeding 136,000, all ranks, in addition to reserve and auxiliary services and cadet forces, viz.:—

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
1. For the pay, &c., of the Air Force - -	140,210,000	7,350,000
2. For reserve and auxiliary services (to a number not exceeding 29,130, all ranks, for the Royal Air Force Reserve, and 790, all ranks, for the Royal Auxiliary Air Force) and cadet forces - - -	770,000	330,000
3. For salaries, wages, &c., of civilian staff of the Air Force Department Headquarters	4,780,000	10,000
4. For salaries, wages, &c., of civilians at out-stations and the Meteorological Office -	45,820,000	3,730,000
5. For movements - - - - -	19,600,000	3,270,000
6. For supplies - - - - -	50,750,000	6,250,000
7. For aircraft and stores - - - - -	281,000,000	14,000,000
8. For miscellaneous effective services, including certain grants in aid and a subscription to the World Meteorological Organisation - - - - -	1,230,000	9,700,000
9. For non-effective services - - - - -	17,610,000	190,000
<b>TOTAL, AIR SERVICES - - - - -</b>	<b>561,770,000</b>	<b>44,830,000</b>

Civil,  
Class I,  
1965-66.

SCHEDULE (B).—PART 9

CIVIL.—CLASS I

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several Civil Services herein particularly mentioned, which will come in course of payment during the year ending on 31st March 1966, viz.:—

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
1. For the salaries and expenses of the House of Lords - - - - -	370,000	30,000
2. For the salaries and expenses of the House of Commons, including certain grants in aid - - - - -	2,932,000	8,000
3. For the salaries and expenses of the Department of Her Majesty's Treasury and subordinate departments and of the Lord Privy Seal, the Chancellor of the Duchy of Lancaster, and two Ministers without Portfolio - - - - -	5,046,000	196,000
4. For the salaries and expenses of the Department of Her Majesty's First Secretary of State and Secretary of State for Economic Affairs, of the National Economic Development Council, and of the National Board for Prices and Incomes, and for certain grants in aid (including a Supplementary sum of £215,000) - - - - -	1,383,000	10
5. For the salaries and expenses of the Department of Her Majesty's Most Honourable Privy Council - - - - -	58,000	3,000
6. For the salaries of Post Office Ministers -	12,250	—
7. For the salaries and expenses of the Customs and Excise Department, including a subscription to an international organisation - - - - -	26,350,000	1,694,000
8. For the salaries and expenses of the Inland Revenue Department - - - - -	70,261,000	2,681,000
9. For the salaries and expenses of the Department of the Comptroller and Auditor General - - - - -	820,000	176,000
10. For the salaries and expenses of the Civil Service Commission - - - - -	871,000	327,000
11. For the salaries and expenses of Royal Commissions, committees, special enquiries, shorthand reporting, &c., and for a grant in aid - - - - -	564,000	—
<b>TOTAL, CIVIL, CLASS I - - - - -</b>	<b>108,667,250</b>	<b>5,115,010</b>

SCHEDULE (B).—PART 10

CIVIL.—CLASS II

Civil,  
Class II,  
1965-66.

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several Civil Services herein particularly mentioned, which will come in course of payment during the year ending on 31st March 1966, viz.:—

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
1. For the salaries and expenses of the offices of Her Majesty's Secretary of State for Foreign Affairs and of Her Majesty's Secretary of State for Commonwealth Relations; Her Majesty's Diplomatic Service; and sundry other services connected therewith - - - -	37,142,000	3,860,000
2. For expenditure by the Foreign Office on sundry grants and services, including subscriptions, &c., to certain international organisations and certain grants in aid (including a Supplementary sum of £768,000) - - - -	22,054,000	629,000
3. For a grant in aid of the British Council -	5,712,000	—
4. For expenditure by the Commonwealth Relations Office on sundry grants and services, including subscriptions to certain international organisations and certain grants in aid (including a Supplementary sum of £232,000) - - - -	23,983,000	517,000
5. For the salaries and expenses of the Department of Her Majesty's Secretary of State for the Colonies; for sundry services; and for grants in aid (including a Supplementary sum of £145,000) - - - -	7,622,000	824,000
6. For sundry Colonial Services including a subscription to an international organisation and certain grants in aid (including a Supplementary sum of £5,000) -	14,114,000	120,000
7. For the salaries and expenses of the Ministry of Overseas Development -	2,341,000	6,000
8. For expenditure by the Ministry of Overseas Development on grants and services connected with multilateral overseas aid, including subscriptions to certain international organisations and certain grants in aid - - - -	12,381,000	—
9. For expenditure by the Ministry of Overseas Development on grants and services connected with bilateral overseas aid, including certain grants in aid (including a Supplementary sum of £4,210,000) -	63,455,000	258,000
10. For expenditure by the Ministry of Overseas Development on sundry services connected with overseas aid, including certain grants in aid (including a Supplementary sum of £1,000) - - - -	22,467,000	2,300,000

Civil,  
Class II,  
1965-66.

SCHEDULE (B).—PART 10—*continued*

	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
Vote		
11. For schemes made under the Colonial Development and Welfare Acts 1959 and 1963 - - - - -	9,750,000	—
12. For a grant in aid of the Commonwealth War Graves Commission and certain other expenses - - - - -	1,376,000	—
<b>TOTAL, CIVIL, CLASS II - - - - -</b>	<b>222,397,000</b>	<b>8,514,000</b>

SCHEDULE (B).—PART 11

Civil,  
Class III,  
1965-66.

CIVIL.—CLASS III

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several Civil Services herein particularly mentioned, which will come in course of payment during the year ending on 31st March 1966, viz. :—

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
1. For the salaries and expenses of the office of Her Majesty's Secretary of State for the Home Department; expenses and grants in connection with certain law, fire and sundry other services; and certain grants in aid - - - -	15,300,000	3,630,000
2. For the salaries and expenses of the office of the Secretary of State for Scotland and of the Scottish Home and Health Department; for a grant to the Legal Aid (Scotland) Fund; for expenses in connection with fire, probation and sundry other services; and for grants in aid - - - -	2,977,000	214,000
3. For grants and expenses in connection with civil defence and certain remanet expenditure; and for a grant in aid - -	13,800,000	451,000
4. For grants and expenses in connection with civil defence in Scotland and certain remanet expenditure - - - -	1,600,000	79,000
5. For grants in respect of expenditure incurred by police authorities in England and Wales, expenses in connection with the police services and a subscription to an international organisation - -	88,540,000	575,000
6. For grants in respect of expenditure incurred by police authorities in Scotland, and expenses in connection with the police services - - - -	9,128,000	18,000
7. For the salaries and expenses of prisons, borstal institutions, detention and remand centres in England and Wales -	23,805,000	2,230,000
8. For the salaries and expenses of prisons, borstal institutions, detention and remand centres in Scotland - - - -	3,249,000	296,000

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Civil,  
Class III,  
1965-66.

SCHEDULE (B).—PART 11—continued

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
9. For grants and expenses in England and Wales in respect of approved schools, remand homes and voluntary homes, and for training in and research on child care - - - - -	5,470,000	168,000
10. For grants and expenses in Scotland in respect of approved schools, remand homes and voluntary homes and for training in and research on child care -	1,171,000	11,000
11. For such of the salaries and expenses of the Supreme Court of Judicature, Court of Criminal Appeal, Law Commission and Courts-Martial Appeal Court as are not charged on the Consolidated Fund; the salaries and expenses of the Judge Advocate General and Judge Advocate of the Fleet, Pensions Appeal Tribunals, the Lands Tribunal, the Restrictive Practices Court and Council on Tribunals, certain other expenses, and a grant in aid (including a Supplementary sum of £2,000) - - - - -	79,000	3,397,000
12. For the salaries and expenses of the County Courts - - - - -	1,019,000	4,960,000
13. For a grant to the Legal Aid Fund - - -	6,290,000	—
14. For the salaries and expenses of the Law Officers' Department, the Department of Her Majesty's Procurator-General and Solicitor for the Affairs of Her Majesty's Treasury and the Department of the Director of Public Prosecutions; for the costs of prosecutions and other legal proceedings and of Parliamentary Agency - - - - -	1,053,000	378,000
15. For the salaries and expenses of the Lord Advocate's Department, of the Courts of Law and Justice, of the Scottish Law Commission, and of the Courts, Tribunals, &c.; and for sundry services -	549,000	666,000
16. For such of the salaries and expenses of the Supreme Court of Judicature and Court of Criminal Appeal of Northern Ireland as are not charged on the Consolidated Fund; the salaries and expenses of Pensions Appeals in Northern Ireland and certain other expenses including a grant in aid - - - - -	103,000	47,000
TOTAL, CIVIL, CLASS III- - - -£	174,133,000	17,120,000

SCHEDULE (B)—PART 12

Civil,  
Class IV,  
1965-66.

CIVIL.—CLASS IV

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several Civil Services herein particularly mentioned, which will come in course of payment during the year ending on 31st March 1966, viz.:—

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
1. For the salaries and expenses of the office of the Committee of Privy Council for Trade and subordinate departments and agencies - - - - -	8,576,000	5,031,000
2. For the expenditure of the Board of Trade on the promotion of trade, exports and industrial efficiency, on services connected with shipping and on trading and other services, including subscriptions to international organisations and grants in aid - - - - -	8,499,000	198,000
3. For the promotion of local employment -	41,942,000	70,000
4. For the salaries and expenses of the Export Credits Guarantee Department, including a subscription to an international organisation, and for payments under guarantees given after consultation with the Export Guarantees Advisory Council	1,000	12,112,000
5. For payments under Special Guarantees given or arising from other arrangements made by the Board of Trade in the national interest - - - - -	1,000	919,000
6. For the salaries and expenses of the Ministry of Labour including those relating to the Employment Exchange service and the inspection of factories; for expenses, grants and loans in connection with employment, training, rehabilitation, &c.; for expenses of the Industrial Court; for a subscription to the International Labour Organisation, and sundry other services - - - - -	35,463,000	5,990,000
7. For the salaries and expenses of the Ministry of Aviation for the administration of supply (including research, development and inspection), and of civil aviation; for contributions to certain international organisations, a grant in aid, a conditional grant and sundry other services - - - - -	257,200,000	42,070,000

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Civil,  
Class IV,  
1965-66.

SCHEDULE (B).—PART 12—*continued*

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
8. For expenditure by the Ministry of Aviation on the supply of aircraft and other equipment for the Government service and on miscellaneous supply - - -	1,000	—
9. For payments to the United Kingdom Atomic Energy Authority for outstanding liabilities in respect of the capital cost of plant being maintained as reserve capacity, and certain terminal expenses, and for payments to the Authority and to others for special materials and services - - - - -	42,400,000	—
10. For the construction, maintenance and operation of civil aerodromes, for civil air navigational services and for a subscription &c. to Eurocontrol - - -	11,766,000	20,882,000
11. For salaries and expenses of the Ministry of Transport, and certain Tribunals and Committees - - - - -	4,640,000	4,367,000
12. For expenditure, including grants and loans to highway, &c., authorities on the construction, improvement and maintenance of roads, &c., in England and sundry services connected therewith; for expenditure on the collection of motor vehicle duties, &c., and the registration of motor vehicles in Great Britain; for road research and safety; and for sundry other services - - - - -	184,998,000	7,100,000
13. For expenditure, including grants and loans to highway, &c., authorities, on the construction and maintenance of roads, &c., in Scotland and sundry services connected therewith; and for sundry other services - - - - -	29,801,000	11,000
14. For expenditure, including grants and loans to highway, &c., authorities on the construction, improvement and maintenance of roads, &c., in Wales and sundry services connected therewith; and for sundry other services - - -	18,430,000	35,000
15. For services connected with inland transport, including grants to road passenger transport operators; ports, a Channel Tunnel, Governmental shipping services, and sundry other services, including subscriptions to certain international organisations - - - - -	7,572,000	256,000



SCHEDULE (B).—PART 12—*continued*

Civil,  
Class IV,  
1965-66.

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
16. For the expenditure of the Ministry of Transport in grant to the British Railways Board and the British Waterways Board in respect of deficits on their revenue accounts - - - - -	105,682,000	—
17. For the salaries and expenses of the Ministry of Power; for expenditure on oil storage and distribution; and for sundry other services - - - - -	3,649,000	2,249,000
18. For the salaries and expenses of the Ministry of Technology, including certain subscriptions to international organisations - - - - -	12,861,000	1,852,000
19. For payments towards meeting the expenses of the United Kingdom Atomic Energy Authority, for subscriptions, &c., to international projects and organisations, for the administration of a national stockpile of uranium ore and for a grant in aid - - - - -	29,425,000	57,325,000
20. For loans to the United Kingdom Atomic Energy Authority Trading Fund - - -	1,000	—
<b>TOTAL, CIVIL, CLASS IV - - - - -</b>	<b>802,908,000</b>	<b>160,467,000</b>

Civil,  
Class V,  
1965-66.

SCHEDULE (B).—PART 13

CIVIL.—CLASS V

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several Civil Services herein particularly mentioned, which will come in course of payment during the year ending on 31st March 1966, viz.:—

	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
<b>Vote</b>		
1. For the salaries and expenses of the Ministry of Agriculture, Fisheries and Food; of the Royal Botanic Gardens, Kew; of the White Fish Authority and Scottish Committee; and of the Plant Variety Rights Office - - - - -	25,874,000	510,000
2. For the salaries and expenses of the Department of Agriculture and Fisheries for Scotland; for expenditure in connection with sundry agricultural, food, and transport and harbour services, and the development of the Highlands and Islands, including grants and grants in aid (including a Supplementary sum of £151,000) - - - - -	9,617,000	1,234,000
3. For expenditure by the Ministry of Agriculture, Fisheries and Food on grants and subsidies for the encouragement of food production and the improvement of agriculture and for sundry other services (including a Supplementary sum of £550,000) - - - - -	92,771,000	77,000
4. For expenditure by the Department of Agriculture and Fisheries for Scotland on grants and subsidies for the encouragement of food production and the improvement of agriculture (including a Supplementary sum of £265,000) - - - - -	16,777,000	—
5. For expenditure by the Ministry of Agriculture, Fisheries and Food in implementation of agricultural price guarantees and for sundry other services	160,833,000	10,000
6. For expenditure by the Department of Agriculture and Fisheries for Scotland in implementation of agricultural price guarantees - - - - -	14,604,000	—

SCHEDULE (B).—PART 13—*continued*

Civil,  
Class V,  
1965-66.

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
7. For expenditure by the Ministry of Agriculture, Fisheries and Food in connection with sundry agricultural and food services including grants, grants in aid and certain subscriptions to international organisations (including a Supplementary sum of £26,000) - - -	12,130,000	4,467,000
8. For expenditure by the Ministry of Agriculture, Fisheries and Food in connection with the procurement and maintenance of strategic reserves - -	1,000	8,499,000
9. For grants, loans and expenses in connection with assistance to fishermen; grants and loans to the White Fish Authority; expenditure on research and development relating to fisheries and fish marketing and on the construction, improvement and maintenance of harbours and fishing facilities; subscriptions to certain international organisations and a grant in aid of the White Fish Marketing Fund - - -	5,116,000	7,000
10. In connection with Scottish fisheries and the United Kingdom herring industry for grants, loans and expenses in connection with assistance to fishermen, fishery protection, research and development relating to fisheries and fish marketing and the construction, improvement and maintenance of harbours and fishing facilities; and a grant in aid of the Herring Marketing Fund - - -	2,707,000	13,000
<b>TOTAL, CIVIL, CLASS V - - -</b>	<b>£ 340,430,000</b>	<b>14,817,000</b>

Civil,  
Class VI,  
1965-66.

SCHEDULE (B).—PART 14

CIVIL.—CLASS VI

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several Civil Services herein particularly mentioned, which will come in course of payment during the year ending on 31st March 1966, viz.:—

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
1. For the salaries and expenses of the Ministry of Housing and Local Government; grants and expenses in connection with water supply, sewerage, coast protection, storm damage relief, abating the pollution of the air, planning and redevelopment, new towns, areas of outstanding natural beauty, rating relief and sundry other services; a subscription to an international organisation and a grant in aid (including a Supplementary sum of £200,000) - - - - -	24,298,000	1,127,000
2. For salaries and expenses of the Scottish Development Department; for grants and expenses in connection with planning and redevelopment, water and sewerage, coast protection and sundry other services, including a grant in aid - - - - -	4,155,000	20,000
3. For the salaries and expenses of the office of the Secretary of State for Wales; grants and expenses in connection with water supply, sewerage, coast protection, abating the pollution of the air, planning and redevelopment, new towns, national parks, rating relief and sundry other services and a grant in aid - - - - -	2,027,000	10,000
4. For grants and other payments relating to the provision, improvement and repair of permanent and temporary housing accommodation, and to emergency housing services in England - - - - -	81,736,000	1,248,000
5. For grants and other payments relating to the provision, improvement and repair of permanent and temporary housing accommodation in Scotland - - - - -	22,747,000	405,000
6. For grants and other payments relating to the provision, improvement and repair of permanent and temporary housing accommodation, and to emergency housing services in Wales - - - - -	5,063,000	99,000

SCHEDULE (B).—PART 14—*continued*

Civil,  
Class VI,  
1965-66.

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
7. For general grants to local authorities in England and Wales - - - -	685,861,000	—
8. For general grants to local authorities in Scotland - - - -	79,905,000	—
9. For rate deficiency grants to local authorities in England and Wales - - -	171,220,000	—
10. For equalisation and transitional grants to local authorities in Scotland - - -	27,500,000	—
11. For the salaries and expenses of the Ministry of Land and Natural Resources; for grants and expenses in connection with National Parks and Water Resources; and for a grant in aid (including a Supplementary sum of £125,000) - - - -	840,000	32,000
12. For a grant in aid of the Forestry Fund -	14,094,000	—
13. For the salaries and expenses of the Ministry of Health; for the expenses of certain committees, &c.; and for sundry services - - - -	5,580,000	2,744,000
14. For the provision of hospital services, &c., under the National Health Service, &c., in England and Wales - - - -	558,449,000	111,161,000
15. For the provision of Executive Councils' services under the National Health Service in England and Wales (including a Supplementary sum of £5,218,000) -	236,724,000	44,617,000
16. For the provision in England and Wales of certain miscellaneous services under the National Health Service, &c., and of certain welfare services; and for a subscription to the World Health Organisation and certain grants in aid - - -	50,000,000	2,133,000
17. For expenditure by the Ministry of Health on pensions, allowances, gratuities, &c., payable under Section 6(6) of the National Health Service Act 1946, or under Regulations made under Section 67 of that Act; and certain payments to the National Insurance Fund - - -	1,000	24,477,000
18. For the provision of services under the National Health Service in Scotland and other health and welfare services including a grant in aid (including a Supplementary sum of £590,000) - - -	107,503,000	17,543,000

Civil,  
Class VI,  
1965-66.

SCHEDULE (B).—PART 14—*continued*

	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
<b>Vote</b>		
19. For expenditure by the Scottish Home and Health Department on pensions, allowances and gratuities, &c., payable under Section 6(8) of the National Health Service (Scotland) Act 1947, or under Regulations made under Section 66 of that Act; and certain payments to the National Insurance Fund - - -	1,000	2,887,000
20. For the salaries and expenses of the Ministry of Pensions and National Insurance including appellate, advisory and sundry other services and a subscription to an international organisation	8,716,000	50,127,000
21. For sums payable by the Exchequer to the National Insurance Fund and the Industrial Injuries Fund - - -	304,800,000	—
22. For payments in respect of family allowances - - - - -	146,475,000	25,000
23. For the salaries and expenses of the Department of the National Assistance Board and of certain Appeal Tribunals; assistance grants, &c.; non-contributory old age pensions, including pensions to blind persons; and sundry other services	269,418,000	5,628,000
24. For payments in respect of pensions, gratuities and allowances for disablement or death arising out of war, or service in the Armed Forces after 2nd September 1939, and for sundry other services -	122,052,000	10,000
<b>TOTAL, CIVIL, CLASS VI- - -</b>	<b>£2,929,165,000</b>	<b>264,293,000</b>

SCHEDULE (B).—PART 15

Civil,  
Class VII,  
1965-66.

CIVIL.—CLASS VII

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several Civil Services herein particularly mentioned, which will come in course of payment during the year ending on 31st March 1966, viz.:—

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
1. For the salaries and expenses of the Department of Her Majesty's Secretary of State for Education and Science -	5,591,000	200,000
2. For expenditure by the Department of Her Majesty's Secretary of State for Education and Science on grants in connection with education, &c., for sundry services; for a subscription to an international organisation and for certain grants in aid (including a Supplementary sum of £185,000) - - -	127,854,000	14,000
3. For expenditure by the Department of Her Majesty's Secretary of State for Education and Science on awards to Students - - - - -	2,308,000	3,000
4. For the salaries and expenses of the Scottish Education Department; for grants in connection with education, &c.; for sundry services and for a grant in aid - - - - -	29,005,000	38,000
5. For expenditure by the Department of Her Majesty's Secretary of State for Education and Science on superannuation allowances and gratuities, &c., in respect of teachers - - - - -	1,000	50,768,000
6. For expenditure by the Scottish Education Department on superannuation allowances and gratuities, &c., in respect of teachers - - - - -	170,000	7,149,000
7. For the salaries and expenses of the University Grants Committee, for grants in aid and grants towards the expenses of, and for loans to, universities, colleges, &c. - - - - -	193,074,000	—
8. For grants in aid of the Science Research Council including subscriptions to certain international organisations- - - - -	28,476,000	—
9. For expenditure by the Department of Her Majesty's Secretary of State for Education and Science on services connected with Natural Environment Research, including certain grants in aid - - - - -	564,000	12,000

Civil,  
Class VII,  
1965-66.

SCHEDULE (B).—PART 15 *continued*

	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
<b>Vote</b>		
9A. For a grant in aid of the Natural Environment Research Council - - - -	3,457,000	—
10. For a grant in aid of the Medical Research Council - - - - -	10,279,000	—
11. For a grant in aid of the Agricultural Research Council - - - - -	9,313,000	—
12. For grants in aid of certain institutions and bodies concerned with science and for services connected therewith - -	598,000	—
<b>TOTAL, CIVIL, CLASS VII - - -£</b>	<b>410,690,000</b>	<b>58,184,000</b>



SCHEDULE (B).—PART 16

Civil,  
Class VIII,  
1965-66.

CIVIL.—CLASS VIII

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several Civil Services herein particularly mentioned, which will come in course of payment during the year ending on 31st March 1966, viz. :—

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
1. For the salaries and expenses of the British Museum, including a purchase grant in aid - - - - -	1,623,000	280,000
2. For the salaries and expenses of the British Museum (Natural History), including a purchase grant in aid - - - - -	884,000	28,000
3. For the salaries and expenses of the Science Museum, including a purchase grant in aid - - - - -	463,000	2,000
4. For the salaries and expenses of the Victoria and Albert Museum, including purchase grants in aid - - - - -	864,000	10,000
5. For the salaries and expenses of the Imperial War Museum, including a purchase grant in aid - - - - -	136,000	15,000
6. For the salaries and expenses of the London Museum, including a purchase grant in aid - - - - -	76,000	1,700
7. For the salaries and expenses of the National Gallery, including a purchase grant in aid - - - - -	271,000	3,000
8. For the salaries and expenses of the National Maritime Museum, including a purchase grant in aid - - - - -	158,000	600
9. For the salaries and expenses of the National Portrait Gallery, including a purchase grant in aid - - - - -	68,000	5,000
10. For the salaries and expenses of the Tate Gallery, including purchase grants in aid - - - - -	247,000	5,000
11. For the salaries and expenses of the Wallace Collection - - - - -	64,000	6,000
12. For the salaries and expenses of the Royal Scottish Museum, including purchase grants in aid, and certain other grants in aid - - - - -	165,000	6,000
13. For the salaries and expenses of the National Gallery of Scotland, the Scottish National Gallery of Modern Art and the Scottish National Portrait Gallery, including purchase grants in aid	129,000	4,000

Civil,  
Class VIII,  
1965-66.

SCHEDULE (B).—PART 16—*continued*

	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
<b>Vote</b>		
14. For the salaries and expenses of the National Library of Scotland, including a purchase grant in aid - - - - -	162,000	5,500
15. For the salaries and expenses of the National Museum of Antiquities of Scotland, including a purchase grant in aid - - - - -	45,000	150
15A. For grants in aid of the National Library of Wales and the National Museum of Wales - - - - -	497,000	—
16. For grants to, and grants in aid of, certain institutions and bodies connected with the arts - - - - -	4,300,000	—
<b>TOTAL, CIVIL, CLASS VIII - - - - -</b>	<b>10,152,000</b>	<b>371,950</b>

SCHEDULE (B).—PART 17

Civil,  
Class IX,  
1965-66.

CIVIL.—CLASS IX

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several Civil Services herein particularly mentioned, which will come in course of payment during the year ending on 31st March 1966, viz.:—

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
1. For the salaries and expenses of the Ministry of Public Building and Works	31,650,000	9,000,000
2. For expenditure on public buildings in the United Kingdom, including a grant in aid, a purchase grant in aid, and sundry other services	59,825,000	7,540,000
3. For expenditure on public buildings overseas	8,711,000	400,000
4. For expenditure on works and buildings for the Ministry of Defence (Navy Department)	31,257,000	2,781,000
5. For expenditure on works and buildings for the Ministry of Defence (Army Department)	62,125,000	2,085,000
6. For expenditure on works and buildings for the Ministry of Defence (Air Force Department)	43,618,000	6,990,000
7. For expenditure on works and buildings for the Ministry of Aviation	10,445,000	—
8. For expenditure on works and buildings for Royal Ordnance Factories	1,303,000	—
9. For expenditure on Houses of Parliament buildings (including a Supplementary sum of £90,000)	833,000	2,000
10. For expenditure on the Royal Palaces, including a grant in aid	870,000	62,000
11. For expenditure on Royal parks and pleasure gardens	1,450,000	107,000
12. For grants and expenses in connection with historic buildings and ancient monuments	1,534,000	204,020
13. For the salaries and expenses of the Rating of Government Property Department, and for rates and contributions in lieu of rates for property occupied by the Crown and premises occupied by representatives of Commonwealth and foreign countries and international organisations (including a Supplementary sum of £2,103,000)	27,045,000	1,375,000

Civil,  
Class IX,  
1965-66.

SCHEDULE (B).—PART 17—*continued*

	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
<b>Vote</b>		
14. For the salaries and expenses of the Stationery Office; for stationery, printing, books, office equipment, &c.; for official publications; and for sundry services	22,875,000	10,195,010
15. For the salaries and expenses of the Central Office of Information - - - -	9,240,000	1,457,000
16. For the salaries and expenses of the Department of the Government Actuary - -	51,000	48,000
17. For a grant in aid of the Government Hospitality Fund - - - -	190,000	—
18. For civil superannuation and other pensions and non-recurrent payments; and for certain other expenditure in connection therewith - - - -	47,970,000	2,350,000
19. For non-effective annual allowances, gratuities and certain expenses in connection with superannuation in respect of Post Office employment - - - -	1,000	31,259,000
20. For certain additional married quarters for the Ministry of Defence - - - -	1,000	13,565,000
<b>TOTAL, CIVIL, CLASS IX - - - -</b>	<b>360,994,000</b>	<b>89,420,030</b>

SCHEDULE (B).—PART 18

Civil,  
Class X,  
1965-66.

CIVIL.—CLASS X

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several Civil Services herein particularly mentioned, which will come in course of payment during the year ending on 31st March 1966, viz.:—

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
1. For the salaries and expenses of the Charity Commission for England and Wales -	375,000	200
2. For the salaries and expenses of the Crown Estate Office - - - - -	199,000	—
3. For the salaries and expenses of the Registry of Friendly Societies - - - - -	149,000	10,000
4. For the salaries and expenses of the Royal Mint in the production of coins, medals, badges, dies, seals, &c., and for the withdrawal of coin - - - - -	1,000	4,449,000
5. For the salaries and expenses of the National Debt Office and Pensions Commutation Board - - - - -	1,000	90,000
6. For the salaries and expenses of the establishment under the Public Works Loan Commission and the expenses of the Commission - - - - -	1,000	66,000
7. For the salaries and expenses of the office of the Public Trustee - - - - -	1,000	698,000
8. For the salaries and expenses of the Land Registry - - - - -	1,000	3,384,000
9. For the salaries and expenses of the Office of the Registrar of Restrictive Trading Agreements - - - - -	199,000	100
10. For the survey of Great Britain and other mapping services - - - - -	4,099,000	1,562,000
11. For the salaries and expenses of the Public Record Office - - - - -	236,000	24,000
12. For the salaries and expenses of the Scottish Record Office - - - - -	80,000	23,000
13. For the salaries and expenses of the Office of the Registrar General - - - - -	923,000	519,000
14. For the salaries and expenses of the Department of the Registrar General of Births, Deaths and Marriages in Scotland - -	144,000	52,000
15. For the salaries and expenses of the Department of the Registers of Scotland -	1,000	312,000
16. For the salaries and expenses, including publicity, of the National Savings Committee - - - - -	1,709,000	—
TOTAL, CIVIL, CLASS X - - - - -£	8,119,000	11,189,300

Civil,  
Class XI,  
1965-66.

SCHEDULE (B).—PART 19

CIVIL.—CLASS XI

SCHEDULE OF SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several Civil Services herein particularly mentioned, which will come in course of payment during the year ending on 31st March 1966, viz.:—

Vote	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
1. For grants to, and grants in aid of, the British Broadcasting Corporation and for payments to the Postmaster General (including a Supplementary sum of £11,600,000) - - - - -	78,947,000	413,000
2. For the salaries and expenses of the Carlisle State Management District - - - - -	1,000	2,571,000
3. For the salaries and expenses of the State Management Districts in Scotland - - - - -	1,000	673,000
4. For pensions and allowances to certain members of the former Indian and Burma Services and their dependants and to certain judges, including payments for the commutation of pensions; for certain payments to the Governments of India and Pakistan connected with pensions; and for sundry expenses - - - - -	6,806,000	2,000
5. For the payment of supplements to certain colonial and other overseas pensions, and of pensions, &c., in respect of service under the former Government of Palestine - - - - -	1,848,000	—
6. For pensions, &c., and compensation allowances awarded to retired and disbanded members of the Royal Irish Constabulary, and to their widows, including annuities to the National Debt Commissioners in respect of commutation of compensation allowances - - - - -	996,000	—
7. For charges in connection with land purchase in Northern Ireland, and the expenses of management of guaranteed stocks and bonds issued for the purpose of Irish land purchase - - - - -	1,020,000	100
8. For a grant in aid of the Development Fund - - - - -	901,000	—
9. For Her Majesty's foreign and other secret services - - - - -	9,000,000	—
10. For a grant in aid of the President Kennedy Memorial Fund - - - - -	500,000	—

SCHEDULE (B)—PART 19 *continued*

Civil,  
Class XI,  
1965-66.

	Sums not exceeding	
	Supply Grants	Appropriations in Aid
	£	£
<b>Vote</b>		
11. For certain miscellaneous expenses, a subscription to an international organisation and grants in aid (including a Supplementary sum of £19,000) - - -	1,181,000	34,510
12. For a grant in aid of the Winston Churchill Memorial Fund - - -	500,000	—
13. To repay to the Civil Contingencies Fund certain miscellaneous advances - - -	40,000	—
<b>TOTAL, CIVIL, CLASS XI - - -£</b>	<b>101,741,000</b>	<b>3,693,610</b>

## Section 5.

## SCHEDULE (C).—PART 1

Navy Services, 1963-64, Votes	DEFICITS				SURPLUSES			
	Excesses of actual over estimated gross expenditure		Deficiencies of actual as compared with estimated receipts		Surpluses of estimated over actual gross expenditure		Surpluses of actual as compared with estimated receipts	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1. Pay, &c., of the Royal Navy and Royal Marines - - -	165,079	12 8	—	—	—	—	30,871	13 8
2. Royal Naval Reserves -	—	—	—	—	16,878	14 5	302	18 0
3. Admiralty Office -	561,660	8 0	1,563	13 0	—	—	—	—
4. Research and Develop- ment and other Scientific Services -	—	—	—	—	1,989,266	5 4	251,368	1 5
5. Medical Services, Edu- cation and Civilians on Fleet Services -	481,331	8 4	—	—	—	—	31,025	14 2
6. Naval Stores, Arma- ment, Victualling and other Material Supply Services -	—	—	1,170,217	6 8*	4,459,837	6 7	—	—
7. H.M. Ships, Aircraft and Weapons, New Construction and Repairs - - -	582,622	11 1	—	—	—	—	65,808	6 11
8. Lands, Buildings and Machinery - - -	—	—	—	—	832,964	4 7	205,344	13 9
9. Miscellaneous Effective Services - - -	938,155	0 9	457,376	18 4	—	—	—	—
10. Non-effective Services -	—	—	1,767	6 9*	255,583	18 4	—	—
11. Additional Married Quarters - - -	—	—	473,573	6 2*	473,573	6 2	—	—

\* These deficiencies of receipts were wholly offset by surpluses of estimated over actual gross expenditure.



SCHEDULE (C).—PART 2

Section 5.

Army Services, 1963-64, Votes	DEFICITS				SURPLUSES			
	Excesses of actual over estimated gross expenditure		Deficiencies of actual as compared with estimated receipts		Surpluses of estimated over actual gross expenditure		Surpluses of actual as compared with estimated receipts	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1. Pay, &c., of the Army - - -	—		—		186,580	1 8	28,802	19 9
2. Reserve Forces, Territorial Army and Cadet Forces -	—		105,300	17 4*	426,145	8 6	—	
3. War Office - - -	—		—		135,216	2 1	10,491	7 9
4. Civilians at Out- stations - - -	—		257,386	13 6*	417,908	10 8	—	
5. Movements - - -	—		—		608,323	15 10	215,367	15 3
6. Supplies - - -	838,052	16 10	323,923	8 1	—		—	
7. Stores and Equipment -	—		—		3,617,833	4 9	645,213	5 3
8. Lands, Buildings and Works - - -	—		360,962	13 9*	566,911	4 8	—	
9. Miscellaneous Effective Services - - -	—		170,579	10 5*	374,133	18 2	—	
10. Non-effective Services	—		—		113,247	12 3	72,368	1 1
11. Additional Married Quarters - - -	—		416,686	18 1*	416,686	18 1	—	

\* These deficiencies of receipts were wholly offset by surpluses of estimated over actual gross expenditure.

## Section 5.

## SCHEDULE (C).—PART 3

Air Services, 1963-64, Votes	DEFICITS				SURPLUSES			
	Excesses of actual over estimated gross expenditure		Deficiencies of actual as compared with estimated receipts		Surpluses of estimated over actual gross expenditure		Surpluses of actual as compared with estimated receipts	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1. Pay, &c., of the Air Force - - -	—		423,203	10 11*	642,711	7 6	—	
[ 2. Reserve and Auxiliary Services - - -	—		—		53,195	2 10	1,128	3 10
3. Air Ministry - -	53,304	17 3	937	16 2	—		—	
4. Civilians at Outstations and the Meteorological Office - -	—		772	8 5*	247,064	12 1	—	
5. Movements - -	—		—		265,477	15 6	283,579	1 7
6. Supplies - - -	462,749	2 7	17,962	9 11	—		—	
7. Aircraft and Stores -	—		233,410	8 9*	2,049,971	9 0	—	
8. Lands and Works -	—		—		295,633	18 5	337,454	19 1
9. Miscellaneous Effective Services - - -	—		—		194,265	7 11	55,848	5 11
10. Non-effective Services -	121,463	11 0	—		—		58,872	1 3
11. Additional Married Quarters - -	—		15,140	11 11*	15,140	11 11	—	

\* These deficiencies of receipts were wholly offset by surpluses of estimated over actual gross expenditure.



# Severn Bridge Tolls Act 1965

## 1965 CHAPTER 24

An Act to empower the Minister of Transport to levy tolls in respect of the use of a new road which crosses the Rivers Severn and Wye; to enable that Minister, in relation to that new road, to impose prohibitions, restrictions and other requirements for the purpose of preventing obstruction and for the protection of property and otherwise; to provide for the extinguishment of any franchise to operate a ferry across the River Severn in the vicinity of the new road, and to enable compensation to be paid to persons operating any such ferry; and for purposes connected with the matters aforesaid. [5th August 1965]

Most Gracious Sovereign,

**W**<sup>E</sup>B, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, towards making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the tolls hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### *Tolls*

1.—(1) The Minister of Transport (in this Act referred to as "the Minister") shall have power, subject to and in accordance with the following provisions of this Act, to levy tolls in respect of vehicles using the specified carriageways. Power to levy tolls for use of specified carriageways.

(2) In the following provisions of this Act “toll” means a toll leviable under this Act.

(3) In this Act “the specified carriageways” means so much of any carriageway forming part of the new road as lies between—

- (a) the most westerly point before reaching the River Severn at which traffic of Classes I and II travelling westwards along the new road can leave that road by another special road, and
- (b) the most easterly point before reaching the River Wye at which traffic of those classes travelling eastwards along the new road can leave that road by another special road,

and any reference to the specified carriageways includes a reference to any part of the specified carriageways.

(4) In this Act “the new road” means the road constructed, or in the course of being constructed, by the Minister along the line described in Schedule 1 to the North of Almondsbury—South of Haysgate Trunk Road Order 1947 (as varied by any scheme made under the Highways Act 1959, whether before or after the passing of this Act) and referred to in that order as “the new road”, and “Classes I and II” means Classes I and II as specified in Schedule 4 to the Highways Act 1959.

S.R.O. 1947  
No. 1562.  
1959 c. 25.

Orders  
relating  
to tolls.

2.—(1) The Minister may by order make provision as to the classes of vehicles using the specified carriageways in respect of which the tolls are to be levied, and as to the scales and other provisions in accordance with which they are to be levied.

(2) Any such scales or other provisions may provide for tolls to be levied at different rates by reference to such circumstances or combination of circumstances (whether relating to classes of vehicles, seasons of the year, days of the week, times of day or otherwise) as the Minister may consider appropriate.

(3) Provision may be made by any such order for enabling persons to compound in advance for the payment of tolls, at such rates as may be specified in the order; and any such provision may include provision for the issue of season tickets or prepaid vouchers to persons so compounding.

(4) For the avoidance of doubt it is hereby declared that the classes of vehicles specified in an order in pursuance of subsection (1) of this section need not correspond with the classes of traffic specified in Schedule 4 to the Highways Act 1959.

(5) An order under this section may provide that vehicles of any description specified in that behalf in the order (notwithstanding that they are vehicles of a class specified in the

order in pursuance of subsection (1) of this section) shall be exempted from the payment of tolls.

3.—(1) Where the Minister proposes to make an order under section 2 of this Act, he shall prepare a draft of the order and shall publish in at least one local newspaper circulating in the locality in which the eastern end of the specified carriageways is situated, and in at least one local newspaper circulating in the locality in which the western end of the specified carriageways is situated, and in the London Gazette, a notice—

Procedure for making orders under section 2.

- (a) stating the general effect of the proposed order ;
- (b) naming a place or places in each of those localities where, at all reasonable hours during the period of six weeks from the date of first publication of the notice, a copy of the draft order may be inspected by any person free of charge ; and
- (c) stating that, within the period beginning with the date of first publication of the notice and ending six weeks after the latest date of publication of the notice, any person may by notice in writing to the Minister object to the making of the order.

(2) Not later than the date of first publication of that notice, the Minister shall serve a copy of the notice and of the draft order on each of the county councils.

(3) If, within six weeks from the latest date of publication of the notice, any objection to the proposed order is received by the Minister and the objection is not withdrawn, then—

- (a) if the objection is from either of the county councils, from any other local authority in England or Wales or from any such organisation or other body as is mentioned in Schedule 1 to this Act, the Minister shall cause a local inquiry to be held ;
- (b) in the case of any objection not falling within the preceding paragraph, the Minister may cause a local inquiry to be held if he thinks fit.

(4) After considering any objections to the proposed order which are not withdrawn, and, where a local inquiry is held, the report of the person who held the inquiry, the Minister may make the order either without modification or subject to such modifications as he thinks fit.

(5) As soon as may be after an order under section 2 of this Act has been made, the Minister shall—

- (a) publish, in the manner specified in subsection (1) of this section, a notice stating that the order has been made and naming a place or places in each of the

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localities so specified where a copy of the order may be inspected by any person free of charge at all reasonable hours, and

(b) serve a copy of the order on each of the county councils.

1933 c. 51.

(6) The provisions of subsections (2) to (5) of section 290 of the Local Government Act 1933 (which relates to the giving of evidence at, and defraying the cost of, local inquiries) shall have effect with respect to any inquiry held in pursuance of this section.

(7) In this section “the county councils” means the councils of the administrative counties of Gloucester and Monmouth respectively; “local authority” means the council of a county, county borough or county district; any reference to the date of first publication of a notice is a reference to the date on which it is first published, in accordance with subsection (1) of this section, in a newspaper other than the London Gazette; and any reference to the latest date of publication of a notice is a reference to the date, or (if more than one) the latest date, on which it is published by the Minister in accordance with that subsection.

General  
limitations on  
power to levy  
tolls.

4.—(1) Subject to the following provisions of this section, the power to levy tolls shall cease to be exercisable at the end of the period of forty years beginning with the date on which the new road becomes open for use as a special road.

(2) In the exercise of his powers under section 2 of this Act the Minister shall not specify scales of tolls exceeding those which in his opinion would be requisite to secure that, taking one year with another, the revenue produced by the tolls during the toll period, if applied for the purposes mentioned in Schedule 2 to this Act, would be sufficient, but not more than sufficient, for those purposes.

(3) If at any time during the period specified in subsection (1) of this section (or during that period as extended by a previous order under this section) it appears to the Minister that the aggregate revenue produced by the tolls is likely to fall short of what would be required for the purposes mentioned in that Schedule, the Minister may by order direct that the period shall be extended, or (as the case may be) further extended, by five years.

(4) An order under this section shall be of no effect unless it is approved by a resolution of the Commons House of Parliament.

(5) In Schedule 2 to this Act any reference to interest is a reference to interest at such rate as may be determined to be appropriate in accordance with any directions given in that behalf

by the Treasury ; and different rates may be so determined in relation to all or any of the following matters, that is to say, different times, different paragraphs of that Schedule, and different expenses referred to in any of those paragraphs.

(6) In this section and in Schedule 2 to this Act “the toll period” means the period specified in subsection (1) of this section, or, if one or more orders under this section have come into operation, means that period as extended by that order or those orders, as the case may be ; and in Schedule 2 to this Act “the relevant works” means—

- (a) those parts of the new road (including the specified carriageways) which lie between the points specified in paragraphs (a) and (b) of section 1(3) of this Act, and
- (b) any structure, works or apparatus on, under or over any of those parts of the new road or used in connection with the regulation of traffic on those parts of the new road or in connection with the levying of tolls.

5.—(1) Provision may be made by regulations made by the Minister under this section—

- (a) for the designation of one or more places on or near the specified carriageways at which tolls (other than tolls previously compounded for) are to be paid ;
- (b) as to the persons by whom such tolls are to be paid, and the manner in which they are to be paid, whether by paying them to a person authorised to receive them or by placing coins in apparatus provided for the purpose or otherwise ;
- (c) for securing that vehicles in respect of which tolls are leviable do not use the specified carriageways without payment of the tolls.

Regulations  
for securing  
payment  
of tolls.

(2) In relation to vehicles using the specified carriageways and approaching a place designated in accordance with paragraph (a) of the preceding subsection, regulations made in pursuance of paragraph (c) of that subsection may include provisions for prohibiting or otherwise preventing any such vehicle from further proceeding along the specified carriageways until any toll leviable in respect of the vehicle has been paid.

(3) Any such regulations may provide that, if tickets or receipts are issued to persons paying tolls, the person in charge of a vehicle in respect of which any such ticket or receipt has been issued shall, at any time when the vehicle is using the specified carriageways, produce the ticket or receipt, on being required to do so, for inspection by any person designated by or under the regulations.

(4) Regulations under this section may include such provisions as the Minister may consider appropriate for adapting or modifying the general provisions of the regulations in relation to vehicles in respect of which tolls have been compounded for, including provisions as to the production and surrender of season tickets or prepaid vouchers.

(5) Any regulations made under this section shall provide for a notice, specifying the classes of vehicles in respect of which tolls are leviable, and the scales and other provisions for the time being in force in accordance with which they are leviable, to be displayed at each place designated in accordance with subsection (1)(a) of this section.

Temporary  
suspension  
or reduction  
of tolls.

6.—(1) At any time while an order under section 2 of this Act (in this section referred to as “the principal order”) is in force, the Minister, subject to the following provisions of this section, may make an order providing that, during such period, not exceeding eighteen months, as may be specified in the order under this section, the tolls leviable in accordance with the principal order shall be suspended, or shall be reduced to such extent as may be specified in the order under this section.

(2) An order under this section may provide for suspension or reduction of tolls either generally or by reference to any circumstances, or combination of circumstances, as mentioned in section 2(2) of this Act; and, in so far as the suspension or reduction is in respect of a particular class of vehicles, that class may be a class corresponding with one of those specified in the principal order or not, as the Minister may consider appropriate.

(3) Not less than twenty-one days before making an order under this section, the Minister shall give public notice of his intention to do so.

(4) Without prejudice to the preceding provisions of this section, at any time when, by reason of any accident or other emergency, it appears to the Minister to be necessary to do so, he may direct that the tolls shall cease to be leviable—

(a) either during a period specified in the direction or until the direction is revoked by a further direction given by the Minister, and

(b) either in respect of all vehicles using the specified carriageways or in respect only of vehicles using them for travelling from east to west, or from west to east, as may be specified in the direction.

(5) Nothing in this section shall affect any power to vary or revoke an order under section 2 of this Act.



*Prevention of obstruction and damage*

7.—(1) For the purpose of preventing obstruction of the specified carriageways, the Minister may make regulations under this section— Removal of stationary vehicles.

- (a) prohibiting vehicles from stopping or remaining at rest on the central section of those carriageways except in such circumstances as may be specified in the regulations, and
- (b) making such provision as is mentioned in the following provisions of this section with respect to vehicles which, either in contravention of the regulations or in such circumstances to which subsection (2) of this section applies as may be specified in the regulations, are for the time being at rest on that section of those carriageways.

(2) The circumstances to which this subsection applies, in relation to any vehicle, are any circumstances in which—

- (a) it is necessary for the vehicle to remain at rest by reason of breakdown, or
- (b) no person is for the time being in charge of the vehicle or the person in charge of it is not present in or on the vehicle.

(3) Regulations made under this section may require the person (if any) in charge of any vehicle which is at rest on the central section of the specified carriageways in circumstances falling within paragraph (a) of the last preceding subsection to take such steps as may be specified in the regulations for reporting that fact and the position and circumstances in which the vehicle is at rest.

(4) Regulations made under this section may prohibit any person, other than a constable or any other person authorised as mentioned in subsection (5)(a) of this section,—

- (a) from carrying out, or attempting to carry out, any repair or adjustment of any such vehicle as is mentioned in the last preceding subsection except with permission expressly given by a constable or by a person so authorised, and
- (b) from moving, or attempting to move, any such vehicle from the position in which it is at rest ;

and the regulations may prohibit persons authorised as mentioned in subsection (5)(a) of this section from carrying out, or attempting to carry out, any repair or adjustment of any such vehicle except in such circumstances as may be specified in the regulations.

(5) Regulations under this section—

- (a) may include provision for empowering a constable or any other person authorised in that behalf by or under the

regulations to remove any such vehicle as is mentioned in subsection (1)(b) of this section from its position on the central section of the specified carriageways either—

- (i) on to a verge beyond the limits of that section of those carriageways, or
  - (ii) to any space provided by the Minister in the vicinity of those carriageways for accommodating such vehicles, or
  - (iii) with the consent of the person in charge of the vehicle, to the premises of any person operating such a service as is mentioned in section 12(1) of this Act ;
- (b) in the case of any such vehicle which is so removed, or which at the request of the person in charge of it is repaired or adjusted (instead of being removed) by a person so authorised, may include provision for requiring such person as may be prescribed by the regulations to pay, to the person effecting the removal, repair or adjustment, a charge of an amount to be determined in accordance with such scales and other provisions as may be contained in the regulations ; and
- (c) may prohibit any person from obstructing any action taken by a constable or by any other person authorised as mentioned in paragraph (a) of this subsection for the purpose of removing any such vehicle from the central section of the specified carriageways.

(6) Different provision may be made under this section in relation to different classes of vehicles and in relation to different circumstances.

(7) In this section “breakdown”, in relation to a vehicle, includes mechanical defect, lack of fuel, oil or water required for the vehicle, and any other circumstances in which a person in charge of the vehicle could not immediately, safely, and without damage to the vehicle or its accessories, drive it under its own power along the specified carriageways to a point beyond the central section of those carriageways and on to a verge.

Special traffic restrictions on specified carriageways. 1960 c. 16.

**8.**—(1) In relation to the specified carriageways, the power conferred by subsection (2) of section 36 of the Road Traffic Act 1960 (temporary prohibition or restriction of traffic on roads) shall be exercisable either—

- (a) as mentioned in that subsection (that is to say, by notice given by the Minister as highway authority), or
- (b) by a constable or by any person authorised in that behalf by the Minister.

(2) Where that power is exercised in accordance with paragraph (b) of the preceding subsection, it may be exercised either by notice or by such other means as the person exercising the power considers appropriate for communicating the prohibition or restriction to persons affected by it; and subsection (3) of the said section 36 shall apply in relation to any such communication, other than a notice, as it applies in relation to a notice given under subsection (2) of that section.

(3) In relation to the specified carriageways, the power conferred by section 37 of the Road Traffic Act 1960 (traffic regulation on special roads) shall include power, by regulations made under that section, to prohibit, or to empower any person authorised in that behalf in pursuance of the regulations to prohibit, the use of the specified carriageways by any particular vehicle, or by vehicles of any particular class or description, either generally, or in particular circumstances, or unless particular requirements imposed by or under the regulations are complied with. 1960 c. 16.

9.—(1) The Minister may by regulations impose such prohibitions and restrictions as he may consider necessary— Prevention of damage.

(a) for preventing damage to any part of the new road to which this section applies, or to any structure, works or apparatus on, under or over any such part of that road or used in connection with the regulation of traffic on any such part of that road or in connection with the levying of tolls;

(b) for preventing notices and signs placed on or near any such part of the new road, or on any such structure, works or apparatus, in connection with the regulation of traffic on any such part of that road or in connection with the levying of tolls from being removed, defaced or obscured.

(2) This section applies to all those parts of the new road (including the specified carriageways) which lie between the points specified in paragraphs (a) and (b) of section 1(3) of this Act.

### *Ferries*

10.—(1) Any person who claims to be the owner or reputed owner of a franchise to operate a ferry across the River Severn in the vicinity of the new road may apply to the Minister under this section for the extinguishment of the franchise. Extinguishment of ferry franchises.

(2) For the purposes of this section it shall not be necessary to prove the existence or origin of the franchise to which any

such application relates; but the Minister may entertain the application on being satisfied that, if such a franchise exists,—

- (a) the applicant is the owner or reputed owner of it, and
- (b) if his interest in the franchise (whatever that interest may be) is in reversion expectant upon the termination of another interest therein, that other interest will have come to an end (whether by effluxion of time, surrender, merger or otherwise) before the date on which it is proposed that the franchise should be extinguished.

(3) Where the Minister entertains an application under this section, he shall give public notice of the application in such manner as he thinks best adapted for informing persons affected by it: and any such notice shall specify a period (not being less than twenty-eight days from the date of first publication of the notice) within which any person may make representations in writing to the Minister with respect to the application, and the Minister shall consider any such representations received by him before the end of that period.

(4) If on any such application the Minister is satisfied that, in consequence of the provision of the new road,—

- (a) the need for the use of the ferry by the public has ceased to exist or has been substantially diminished, and
- (b) a continuing duty to maintain and operate the ferry would be unduly onerous,

and that in the circumstances it is just and equitable that the franchise should be extinguished, the Minister may make an order under this section.

(5) An order under this section shall refer to the application made in pursuance of subsection (1) of this section, and shall direct that any franchise to which that application relates shall be extinguished as from a date specified in the order; and on that date any right of the public to use the ferry to which the order relates, any duty to operate the ferry, and any right to demand or take tolls in respect of the ferry, shall cease to have effect.

Compensation  
for ferry  
operators.

11.—(1) If, on or after the date on which the new road becomes open for use as a special road, and in consequence of the provision of that road, The Old Passage Severn Ferry Company Limited (in this section referred to as “the ferry operators”) discontinue the operation of the ferry across the River Severn in the vicinity of the new road which was being operated by them immediately before the passing of this Act, the Minister shall pay to the ferry operators the sum of £90,000.

(2) The payment of that sum (being an agreed sum by way of compensation) shall have effect in full satisfaction and discharge of all rights and claims of the ferry operators against the Minister, whether accrued or accruing before or after the payment.

*Supplementary provisions*

**12.—**(1) The Minister may make such arrangements as he may consider appropriate with any other person (in this section referred to as a “contractor”) for securing the operation by the contractor of a service of removing such vehicles as are mentioned in section 7(1)(b) of this Act from the central section of the specified carriageways, or, if he thinks fit, may himself provide such a service. Provision of removal service.

(2) In respect of the removal of any vehicle by a contractor in pursuance of any such arrangements, or (if the service in question is provided by the Minister) in respect of the removal of any vehicle from the central section of the specified carriageways by the Minister, a fee shall be payable by the chief officer of police to the contractor or to the Minister, as the case may be; and the amount of the fee, in the case of any vehicle, shall be an amount equal to the charge prescribed, in relation to that vehicle, by the regulations made under section 7 of this Act.

(3) Where a vehicle which, in pursuance of any such arrangements, is required to be removed by a contractor is, in accordance with regulations made under section 7 of this Act, repaired or adjusted (instead of being removed) by the contractor or a person employed by him, the provisions of the last preceding subsection shall have effect as if the vehicle had been removed by the contractor in pursuance of the arrangements.

**13. Any person who—**

**Offences.**

- (a) wilfully refuses, or without reasonable excuse neglects or fails, to pay a toll which he is required to pay under this Act, or wilfully avoids payment of any such toll, or
- (b) wilfully and with intent to defraud claims or takes the benefit of any exemption from the tolls (whether the exemption in question subsists by virtue of section 2(5) of this Act or otherwise) without being entitled to that benefit, or
- (c) in circumstances not falling within either of the preceding paragraphs, contravenes any regulations made under this Act,

shall be guilty of an offence and liable on summary conviction to a fine not exceeding £20.

N\*

Civil proceedings.

**14.—(1)** Without prejudice to any proceedings under the last preceding section, any toll which remains unpaid after it has become due for payment shall be recoverable by the Minister from the person liable to pay the toll.

(2) Any charge payable by virtue of any regulations made under section 7 of this Act, if it is not paid at the time and to the person prescribed by the regulations, shall be recoverable by the chief officer of police.

(3) In England and Wales or in Northern Ireland, any sum recoverable from any person under this section (whether that sum represents one toll or charge or two or more tolls or charges)—

- (a) if the sum exceeds £20, may be recovered as a simple contract debt in any court of competent jurisdiction, and
- (b) in any other case, may be recovered either as mentioned in the preceding paragraph or summarily as a civil debt.

Use of cycle track or footway in emergencies.

**15.—(1)** If, by reason of any accident or other emergency, vehicles constituting traffic of Classes I and II use the cycle track or the footway, being authorised to do so by or under any enactment,—

- (a) the like tolls shall (subject to any direction given under section 6(4) of this Act as applied by this subsection) be leviable in respect of their use of the cycle track or footway, as the case may be, as would be leviable in respect of them if they were using the specified carriageways, and
- (b) the provisions of this Act other than this section, and of any order or regulations made under this Act, shall have effect (subject to any necessary modifications) in relation to those vehicles as if any reference to the specified carriageways, or to the central section of the specified carriageways, were a reference to so much of the cycle track or the footway as is authorised to be used as mentioned in this subsection:

Provided that so much of any regulations made under section 7 of this Act as relates to reporting any matter as mentioned in subsection (3) of that section shall not apply by virtue of this section.

(2) In this section—

- (a) “the cycle track” means that part of the new road which, in accordance with the order referred to in section 1(4) of this Act (as varied by any such scheme

as is therein mentioned), has been or is to be provided for the use of traffic of Classes VII, X and XI, together with so much of any connecting special road as, in accordance with the relevant scheme, has been or is to be provided for the use of traffic of those classes, and

- (b) “the footway” means that part of the new road which, in accordance with that order (as so varied), has been or is to be provided for the use of pedestrians and other traffic of Class IX, together with so much of any connecting special road as, in accordance with the relevant scheme, has been or is to be provided for the use of traffic of that class ;

and in this subsection “connecting special road” means a special road provided or to be provided in connection with the new road in pursuance of a scheme (in this subsection referred to as “the relevant scheme”) made under Part II of the Highways Act 1959.

1959 c. 25.

(3) Any reference in this section to a class of traffic is a reference to that class as specified in Schedule 4 to the Highways Act 1959.

16.—(1) Without prejudice to the generality of any powers conferred by or under section 11 or section 13 of the Highways Act 1959 (which relate to schemes for the provision of special roads and supplementary orders relating to such roads), the Minister shall have power to provide and maintain—

Provisions as to land and works.

- (a) such structures, works and apparatus on or near the specified carriageways as he may consider necessary or expedient in connection with the levying of tolls ;
- (b) if in the opinion of the Minister it is required, a space in the vicinity of the specified carriageways for accommodating vehicles which have been removed from those carriageways in pursuance of section 12 of this Act.

(2) The provisions of the Highways Act 1959 (other than sections 11 and 13 thereof) shall have effect in relation to the powers conferred by the preceding subsection as if—

- (a) they were conferred by an order under section 13 of that Act, and
- (b) in relation to the new road, any reference in that Act to the use of a special road included a reference to the levying of tolls and the removal and accommodation of vehicles as mentioned in subsection (1)(b) of this section, and in particular section 215 of that Act (additional powers of acquiring land for trunk roads and special roads) shall apply accordingly.

N\* 2

Local  
authority  
as agents or  
contractors.

**17.—(1)** Any local authority may enter into an agreement with the Minister whereby the local authority will, as agents of the Minister, perform such services and provide such facilities as may be specified in the agreement in connection with the levying of tolls ; and, if any such agreement is made, the local authority may perform those services and provide those facilities accordingly.

(2) Any local authority may enter into an agreement with the Minister for the operation of such a service as is mentioned in section 12(1) of this Act ; and, if any such agreement is made, the local authority may operate such a service and provide any facilities required in connection with it.

(3) Any such agreement as is mentioned in either of the preceding subsections may contain such terms and conditions (whether as to payment or otherwise) as the Minister and the local authority may consider appropriate.

(4) In this section “local authority” means the council of a county or county district.

Application  
of Act to  
Crown.

**18.—(1)** Subject to subsection (3) of this section, the provisions mentioned in the next following subsection shall have effect in relation to—

- (a) vehicles belonging to, or used for the purposes of, a government department, and
- (b) things done, or omitted to be done, in connection with such vehicles by persons in the public service of the Crown,

as they have effect in relation to vehicles which neither belong to nor are used for any purposes of the Crown and to persons who are not in the public service of the Crown.

(2) The provisions referred to in the preceding subsection are—

- (a) section 7 of this Act and any regulations made under that section ;
- (b) subsections (1) and (2) of section 8 of this Act ;
- (c) section 13 of this Act in so far as it relates to contravention of any regulations made under section 7 of this Act ;
- (d) subsections (2) and (3) of section 14 of this Act ; and
- (e) any of the provisions mentioned in the preceding paragraphs as applied by section 15 of this Act.

(3) Regulations made under section 7 of this Act may provide that, in their application in relation to—

- (a) vehicles belonging to the Crown and used for naval, military or air force purposes, and



- (b) vehicles used for the purposes of any such body, contingent or detachment of the forces of any country as is a visiting force for the purposes of any of the provisions of the Visiting Forces Act 1952, or used for the purposes of any headquarters or organisation designated by an Order in Council under section 1 of the International Headquarters and Defence Organisations Act 1964,

1952 c. 67.  
1964 c. 5.

the regulations shall have effect subject to such exceptions and modifications as may be specified in the regulations.

(4) Nothing in this Act or in any order made thereunder shall be construed—

- (a) as derogating from any exemption or immunity conferred by any enactment not contained in this Act, or  
(b) as implying that any enactment contained in this Act binds the Crown,

except as provided by the preceding provisions of this section.

(5) In this section “government department” includes any Minister of the Crown.

**19.**—(1) Any power conferred by this Act to make an order shall be exercisable by statutory instrument, and shall include power to vary or revoke the order by a subsequent order.

(2) Any instrument containing an order made under section 2 or section 6 of this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(3) Any power to make regulations under this Act shall be exercisable by statutory instrument; and any instrument containing any such regulations shall be subject to annulment in pursuance of a resolution of either House of Parliament.

**20.**—(1) Any sums paid to any person in respect of tolls shall be taken to be received by that person on behalf of the Minister; and all such sums, and any other receipts of the Minister under this Act, shall be paid into the Exchequer.

(2) Any expenses incurred by the Minister in consequence of the provisions of this Act shall be paid out of moneys provided by Parliament.

(3) Any charges paid in pursuance of regulations made under section 7 of this Act, or of any such regulations as applied by section 15 of this Act, and any sums recovered by the chief officer of police in respect of any such charges, shall be paid into the police fund for the police area in which the eastern end of the specified carriageways is situated; and any fees payable by the chief officer of police in pursuance of section 12 of this Act shall be paid out of that fund.

1949 c. 101. (4) For the purposes of section 27 of the Justices of the Peace Act 1949 (application of fines and fees, and payment of expenses of courts) all sums paid to the Secretary of State under that section in respect of fines imposed for offences under this Act shall be deemed to be Exchequer moneys.

Annual accounts.

21.—(1) The Minister shall, in respect of each financial year during which the power to levy tolls continues to be exercisable, prepare a statement of accounts in such form, and containing such particulars, compiled in such manner, as the Treasury may from time to time direct having regard to the provisions of section 4 of this Act.

(2) Any statement of accounts prepared under this section shall be sent by the Minister to the Comptroller and Auditor General not later than the end of the month of November following the end of the financial year to which the statement relates; and the Comptroller and Auditor General shall examine and certify the statement and shall lay copies of it, together with his report thereon, before Parliament.

Interpretation.

22.—(1) In this Act, except in so far as the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively, that is to say:—

1959 c. 25.

“carriageway” means so much of a special road as is provided for the use of traffic of Classes I and II, as specified in Schedule 4 to the Highways Act 1959;

“the central section of the specified carriageways” means that part of the specified carriageways which does not have a verge at least ten feet wide adjoining each of the carriageways;

“the chief officer of police” means the chief officer of police for the police area in which the eastern end of the specified carriageways is situated;

“the Minister”, “the new road”, “the specified carriageways” and “toll” have the meanings assigned to them by section 1 of this Act;

1960 c. 16.

“special road” has the meaning assigned to it by section 257(1) of the Road Traffic Act 1960; and

“verge” means a part of a special road which is contiguous to a carriageway comprised in that road, but does not form part of the carriageway or lie between two carriageways comprised in that road and is not provided for the use of traffic of Classes VII, X and XI (as specified in Schedule 4 to the Highways Act 1959) or for the use of pedestrians and other traffic of Class IX (as so specified).

(2) Any reference in this Act to Schedule 4 to the Highways 1959 c. 25. Act 1959 is a reference to that Schedule as amended by any order made (whether before or after the passing of this Act) under section 12(3) of that Act which is for the time being in force.

(3) If any such order adds a further class of traffic to those specified in that Schedule as for the time being in force, the order may, if in the opinion of the Minister it would be appropriate to do so, amend any provision of this Act which refers to a class of traffic specified in that Schedule by adding a reference to that further class.

(4) Subject to the provisions of section 33 of the Interpretation Act 1889 (which relates to offences under two or more laws) 1889 c. 63. the restrictions imposed by this Act, or by regulations made thereunder, shall not be construed as—

- (a) conferring a right of action in any civil proceedings (other than proceedings under section 14 of this Act or proceedings for the recovery of a fine) in respect of any contravention of those restrictions, or
- (b) affecting any restriction imposed by or under any other enactment, whether contained in a public general Act or in a local or private Act, or
- (c) derogating from any right of action or other remedy (whether civil or criminal) in proceedings instituted otherwise than under this Act.

(5) The powers conferred by this Act to make regulations shall not be construed as derogating from any power to make regulations under any other Act.

(6) Except in so far as the context otherwise requires, any reference in this Act to an enactment shall be construed as a reference to that enactment as amended or extended by or under any other enactment.

**23.—**(1) This Act may be cited as the Severn Bridge Tolls Act 1965.

Short title,  
and  
commence-  
ment.

(2) This Act shall come into operation at the end of the period of one month beginning with the day on which it is passed.

**SCHEDULES**

Section 3.

**SCHEDULE 1****BODIES TO WHICH SECTION 3(3) APPLIES**

1960 c. 16.

1. Any organisation appearing to the Minister to represent to a substantial extent the interests of the general body of owners of mechanically propelled vehicles in England and Wales who are not holders of licences under Part III of the Road Traffic Act 1960 or of A licences or B licences under Part IV of that Act.

2. Any organisation appearing to the Minister to represent to a substantial extent the interests of the general body of persons carrying on road transport undertakings in England and Wales.

3. In the case of any particular order proposed to be made under section 2 of this Act, any organisation (not falling within either of the preceding paragraphs) which appears to the Minister to represent to a substantial extent the interests of owners in England and Wales of a class of vehicles specified, in pursuance of subsection (1) of that section, in the order as prepared in draft.

4. Any organisation appearing to the Minister to represent to a substantial extent the interests of persons engaged in a particular profession, trade or employment who, by reason of that profession, trade or employment, are likely to be frequent users of the specified carriageways.

5. Any organisation appearing to the Minister to represent to a substantial extent the interests of persons carrying on industrial or commercial undertakings in England and Wales generally, or in the locality in which either end of the specified carriageways is situated in particular, whose vehicles used for the purposes of those undertakings are likely to be frequent users of the specified carriageways.

6. Any organisation appearing to the Minister to represent to a substantial extent the interests of persons residing in the locality in which either end of the specified carriageways is situated.

7. Any body corporate appearing to the Minister to have a substantial interest in the use of the specified carriageways by reason of its operating a number of vehicles which are likely to be frequent users of those carriageways.

## SCHEDULE 2

## Section 4.

## PURPOSES RELEVANT TO GENERAL LIMITATIONS ON TOLLS

1. Reimbursement with interest of all expenses properly chargeable to capital account which have before the passing of this Act been, or may after the passing of this Act be, incurred by the Minister in providing the relevant works.

2. Reimbursement with interest of all expenses properly chargeable to capital account which may after the passing of this Act, but before the end of the period specified in subsection (1) of section 4 of this Act, be incurred by the Minister in providing additions to, or improvements of, the relevant works.

3. Defraying all expenses (including administrative expenses) which are properly chargeable to revenue account and are incurred during the toll period by the Minister or by any other Minister of the Crown or government department in, or in connection with, the maintenance, repair or renewal of the relevant works, or of any such addition or improvement as is mentioned in paragraph 2 of this Schedule, or the operation during the toll period of services or facilities provided by the Minister in connection with the relevant works or any such addition or improvement.

4. Making such provision as in the opinion of the Minister is adequate for defraying the expenses properly chargeable to revenue account which are likely to be incurred in, or in connection with, continuing after the end of the toll period to maintain, repair and renew the relevant works and any such addition or improvement and continuing after the end of that period to operate services or facilities provided by the Minister in connection with the relevant works or any such addition or improvement.

5. Making such provision as in the opinion of the Minister is equivalent to that which would be required for keeping the relevant works and any such addition or improvement insured (both during and after the toll period) if they were owned and maintained by a commercial undertaking.

6. Defraying all expenses (not falling within any of the preceding paragraphs) which are incurred by the Minister in consequence of the provisions of this Act.

7. Provision for interest on any deficiency which may arise during the toll period in the revenue produced by the tolls as compared with the amounts required to be raised by the tolls for fulfilling the purposes specified in paragraphs 1 to 6 of this Schedule.





# Finance Act 1965

## 1965 CHAPTER 25

An Act to grant certain duties, to alter other duties, and to amend the law relating to the National Debt and the Public Revenue, and to make further provision in connection with Finance. [5th August 1965]

Most Gracious Sovereign,

**W**E, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### PART I

#### CUSTOMS AND EXCISE

- 1.—(1) For the rates of customs and excise duty and of drawback set out in—
- |  |  |
|--|--|
| <p>(a) Table 1 in Schedule 1 to the Finance Act 1964 (spirits other than imported perfumed spirits);</p> <p>(b) Schedule 2 to that Act (beer);</p> <p>(c) Schedule 3 to that Act (wine);</p> | <p>Increase of duties on spirits, beer, wine, British wine, and tobacco. 1964 c. 49.</p> |
|--|--|

## PART I

(d) Schedule 4 to that Act (British wine) ;

there shall be substituted respectively the rates of duty and drawback set out in Schedules 1, 2, 3 and 4 to this Act.

(2) For each of the rates of customs and excise duty and of drawback set out in Schedule 5 to the said Act of 1964 (tobacco) there shall be substituted a rate increased by ten shillings per pound.

(3) Subsections (1) and (2) of this section shall not affect the rates of drawback payable in the case of goods in respect of which duty has been paid otherwise than at the rates having effect by virtue of this section ; and drawback allowable by virtue of the said subsection (1) shall be subject to the supplementary provisions in Schedule 2 to the said Act of 1964.

(4) This section shall have effect as from 7th April 1965.

Amendments  
as to relief  
from import  
duties.  
1958 c. 6.

2.—(1) For the purposes of section 7 of the Import Duties Act 1958 (power to exempt importations intended for export) goods brought to a registered shipbuilding yard shall be deemed to be exported ; but relief under that section granted by virtue of this subsection shall be subject to such conditions (in addition to any other conditions imposed under that section) as the Commissioners see fit to impose for securing that the goods will be used in the building, repairing or refitting in the yard of ships within the meaning of section 5(6) of that Act.

(2) In paragraph (b) of subsection (1) of the said section 7 (by virtue of which the power conferred by that section is not exercisable unless the Commissioners are satisfied that there are special reasons why, with a view to promoting the interests of the export trade or similar interests, the duty should not be charged) the word " special " shall be omitted.

(3) So much of subsection (3) of that section as requires any application for the exercise of the power conferred by that section to be made by the importer, to be made in writing and, except where the Commissioners otherwise allow, to be made before the imported articles are released from customs control shall cease to have effect.

(4) In Schedule 5 to the said Act of 1958, paragraph 2(b) (which precludes the payment of drawback on the exportation of imported articles or of goods incorporating those articles except where they are exported by the importer or a person who has taken delivery of those articles or goods directly from him) shall cease to have effect.

(5) An order under section 9 of the said Act of 1958 providing for drawback in accordance with paragraph 3 of the said Schedule 5 on the exportation of goods produced or manufactured from imported articles may, instead of prescribing a



rate of drawback in relation to any such goods in accordance with paragraph 3(1) of that Schedule, provide that the drawback shall, in relation to those goods, be of an amount equal to the duty appearing to the Commissioners to have been paid in respect of the quantity of the imported articles which in their opinion has been used in the production or manufacture of the exported goods.

(6) This section shall be construed as one with the said Act of 1958.

3. In Schedule 2 to the Purchase Tax Act 1963 (which prescribes assumptions to be made in computing the price which goods to be valued for purchase tax would fetch on a sale by wholesale as mentioned in section 3 of that Act) the following paragraph shall be inserted after paragraph 3—

Valuation for purchase tax of goods containing copyright material.

“3A. Where the goods to be valued are goods consisting of or containing matter in which copyright subsists it shall also be assumed for the purpose of computing the price aforesaid that the buyer under the sale mentioned in section 3 of this Act is not the owner of the copyright and has not paid any sum or given any consideration by way of royalty or otherwise in respect of the copyright and, on payment of the price, will be entitled to deal with the goods free from any restriction as regards the copyright.”

1963 c. 9.

4. The period after which orders of the Treasury under section 9 of the Finance Act 1961 may not be made or continue in force (which, by section 8(1) of the Finance Act 1964, was extended until the end of August 1965) shall extend until the end of August 1966 or such later date as Parliament may hereafter determine.

Continuation of powers under s. 9 of Finance Act 1961.

1961 c. 36.

1964 c. 49.

5.—(1) For the rates of duty set out in Part II of Schedule 1, of Schedule 3, of Schedule 4 and of Schedule 5 to the Vehicles (Excise) Act 1962 (annual rates of duty for licences other than trade licences) there shall be substituted respectively the rates of duty set out in Parts I, II, III and IV of Schedule 5 to this Act.

Vehicles excise duty: increases and alterations.

1962 c. 13.

(2) In section 12(5) of the said Act of 1962 (trade licences)—

- (a) in paragraph (a) (general trade licences) for the words “thirty pounds” and “six pounds” there shall be substituted respectively the words “forty-five pounds” and “nine pounds”;
- (b) in paragraph (b) (limited trade licences) for the words “six pounds” and “one pound five shillings” there shall be substituted respectively the words “nine pounds” and “two pounds”.

## PART I

(3) The said Act of 1962 shall have effect subject to the amendments set out in Part V of Schedule 5 to this Act (being amendments consequential on subsection (1) of this section so far as it abolishes the special rate of duty for bicycles with side-cars and charges works trucks under Schedule 3 instead of Schedule 4 to that Act).

(4) In paragraph 2(d) of Part I of Schedule 4 to the said Act of 1962 (which has the effect that a goods vehicle of which the unladen weight exceeds twelve hundredweight and which is not used commercially is charged with duty at the rate applicable to private cars) the words "of which the unladen weight exceeds twelve hundredweight and" shall cease to have effect.

(5) Subsection (4) of this section and the provisions of Parts II and V of Schedule 5 to this Act relating to works trucks shall have effect as from the passing of this Act; and the other provisions of this section and of that Schedule shall apply to licences taken out after 6th April 1965, except that, in the case of licences taken out after the said 6th April and before 1st September 1965, for the reference in subsection (1) of this section to Parts II and III of that Schedule there shall be substituted a reference to those Parts as modified by Part VI of that Schedule.

(6) The holder of a licence current on 1st September 1965 on which duty was chargeable under the said Part II or III modified as aforesaid who makes application before the expiration of twelve months beginning with that date to the council with which the vehicle is for the time being registered shall be entitled to a refund of duty, in respect of any period after the end of August 1965 during which the licence has been or (on the assumption that it is not surrendered) will have been current, of an amount equal to one-twelfth for each complete month in the said period of the difference between—

(a) the annual rate of duty chargeable in respect of that vehicle under the said Part II or III modified as aforesaid, and

(b) the annual rate of duty appropriate to that vehicle under the said Part II or III without such modification.

(7) On the surrender after the end of August 1965 of any such licence as is mentioned in subsection (6) of this section, the rebate of duty payable under section 9 of the said Act of 1962 shall be computed as if the rate of duty on the licence had been the appropriate rate specified in the said Part II or III without such modification as is mentioned in that subsection.

6.—(1) In subsection (1) of section 6 of the Vehicles (Excise) Act 1962 (which in paragraphs (a) to (i) lists vehicles exempt from duty under that Act) there shall be added after paragraph (i) the following paragraphs—

"(j) local authority's watering vehicles ;

- (k) tower wagons used solely by a street lighting authority, or by any person acting in pursuance of a contract with such an authority, for the purpose of installing or maintaining materials or apparatus for lighting streets, roads or public places.” ;.

and at the end of subsection (8) of that section (definitions) there shall be added the following—

- “ ‘ local authority’s watering vehicle ’ means a vehicle used solely within the area of a local authority by that local authority, or by any person acting in pursuance of a contract with that local authority, for the purpose of cleansing or watering roads or cleansing gulleys ;
- ‘ tower wagon ’ has the same meaning as in Schedule 4 to this Act ;
- ‘ street lighting authority ’ means any local authority or Minister having power under any enactment to provide or maintain materials or apparatus for lighting streets, roads, or public places.”

(2) A goods vehicle shall not be charged with any increased duty under paragraph 1(2) of Part I of Schedule 4 to the said Act of 1962 (vehicles used for drawing trailers) by reason of being used for drawing any vehicle which, if mechanically propelled, would be exempt from duty by virtue of subsection (1) of this section.

(3) In determining whether a vehicle is an agricultural machine within the meaning of Schedule 3 to the said Act of 1962 (which charges duty at a preferential rate in respect of such machines) no account shall be taken of any use of that vehicle on public roads—

- (a) for hauling, within fifteen miles of a farm in the occupation of the person in whose name the vehicle is registered under that Act, material to be spread on roads to deal with frost, ice or snow ; or
- (b) for clearing snow by means of a snow plough or similar contrivance.

(4) This section shall have effect as from 7th April 1965.

7. Where in any proceedings in England and Wales for an offence under section 7 or section 12(9) of the Vehicles (Excise) Act 1962—

- (a) it is proved to the satisfaction of the court, on oath or in manner prescribed by rules made under section 15 of the Justices of the Peace Act 1949, that a requirement under section 18(1) of the said Act of 1962 to give information as to the identity of the driver of, or the person using or keeping, a particular

Evidence of admissions in proceedings under Vehicles (Excise) Act 1962.  
1962 c. 13.  
1949 c. 101.

## PART I

vehicle on the particular occasion on which the offence is alleged to have been committed has been served on the accused by post ; and

- (b) a statement in writing is produced to the court purporting to be signed by the accused that the accused was the driver of, or the person using or keeping, that vehicle on that occasion,

the court may accept that statement as evidence that the accused was the driver of, or the person using or keeping, that vehicle on that occasion.

Use of rebated oil as fuel for works trucks.  
1952 c. 44.  
1962 c. 13.

8. In section 200(6)(c) of the Customs and Excise Act 1952 (under which oil on which rebate has been allowed may be used as fuel for certain vehicles mentioned in Schedule 3 to the Vehicles (Excise) Act 1962) after the words "mobile crane" there shall be inserted the words "works truck".

## PART II

## INCOME TAX

*General*

Surtax rates for 1964-65.

9. Income tax for the year 1964-65 shall be charged, in the case of an individual whose total income exceeded £2,000, at the same higher rates in respect of the excess as were charged for the year 1963-64.

Alterations in reliefs.

10.—(1) As respects the year 1965-66 and subsequent years of assessment, the Income Tax Acts shall be amended as shown in the following provisions of this section:

1952 c. 10.

Provided that subsections (2), (4), (5) and (6) of this section shall not affect the amounts of tax deductible or repayable under section 157 (pay as you earn) of the Income Tax Act 1952 before 8th June 1965, but this provision shall not prevent any necessary corrections being made on or after that day by adjusting subsequent deductions or repayments under that section or, if need be, by an assessment.

1963 c. 25.

(2) In section 210 of the Income Tax Act 1952 (personal reliefs), as amended by section 12(1) of the Finance Act 1963, in paragraph (a) of subsection (1) (married) for the reference to £320 there shall be substituted a reference to £340, in paragraph (b) of that subsection (single) for the reference to £200 there shall be substituted a reference to £220, and in subsection (2) of the said section 210 (wife's earned income relief) for the reference to £200 (the maximum amount of that relief) there shall be substituted a reference to £220.

(3) The amounts of £255 and £180 (relating to the total income of the dependent relative) specified, for the purposes of section 216 of the said Act of 1952, by section 12(4) of the Finance Act 1963 shall each be increased by £30. 1963 c. 25.

(4) Section 377(2) of the said Act of 1952 and section 19 of the Finance Act 1960 (relief for National Insurance contributions) shall cease to have effect; and no relief or deduction shall be given or allowed under any other provision of the said Act of 1952 in respect of any contribution in respect of which relief could, but for this subsection, be given under the said section 377(2). 1960 c. 64.

(5) In section 15(2) of the Finance Act 1952 (relief for small incomes), as amended by section 12(6) of the Finance Act 1963, for the reference to £680 (income limit for marginal relief) there shall be substituted a reference to £705. 1952 c. 33.

(6) In section 13 of the Finance Act 1957 (relief for persons over 65 with small incomes), as amended by section 14 of the Finance Act 1964, for the references to £360 and to £575 (the income limits for exemption) there shall be substituted references to £390 and £625; and (as regards the marginal relief) for the reference to £130 (the addition to the income limit) there shall be substituted a reference to £160. 1957 c. 49. 1964 c. 49.

(7) Where a person is a registered blind person within the meaning of section 9 of the Finance Act 1962 (relief for blind persons) during part only of the year of assessment, that person, or, as the case may be, that person's husband, shall be entitled to relief under subsection (1) or (2) of that section in any case in which he would have been entitled to such relief if that person had been such a registered blind person throughout the year, but the amount of relief granted by virtue of this subsection shall be calculated in accordance with subsection (8) below. 1962 c. 44.

(8) For the purpose of calculating the said amount, the said section 9 shall have effect as if—

- (a) for references in subsections (1) and (2) of that section to the amounts of any tax-free disability payments receivable by a person in the year of assessment there were substituted references to the amounts of any such payments receivable by him in the part of the year during which he was a registered blind person within the meaning of that section; and
- (b) for references in the said subsection (1) to £100 (relief for one blind person) there were substituted references to that proportion of £100 which the period in the year of assessment during which the person in question was such a registered blind person bears to one year; and

## PART II

- (c) for references in the said subsection (2) to £200 (relief for blind couple) there were substituted references to that proportion of £200 which the sum of the periods in the year of assessment during which each of the persons in question was such a registered blind person bears to two years.

## George Cross.

11. Annuities paid to holders of the George Cross by virtue of holding that award shall be disregarded for all the purposes of the Income Tax Acts.

Surtax on  
income under  
certain  
settlements.  
1952 c. 10.

12.—(1) In subsection (1) of section 415 of the Income Tax Act 1952 (under which income arising under a settlement is treated for the purposes of surtax as the income of the settlor unless the income falls into one of the paragraphs of that subsection) paragraphs (a), (b) and (c) (which relate to income payable to or applicable for the benefit of individuals) shall cease to have effect.

(2) In subsection (2) of the said section 415 (which has the effect that income arising under a settlement is treated for the purposes of surtax as the income of the settlor if it is income from property and that property, or any property or income derived from it, is, or will or may become payable to him or applicable for his benefit) for the words “payable to him or applicable for his benefit”, where they first occur, there shall be substituted the words “payable to or applicable for the benefit of the settlor or the wife or husband of the settlor”, and, where they next occur, there shall be substituted the words “payable or applicable as aforesaid”.

(3) Notwithstanding subsection (1) of this section, subsection (1) of the said section 415 shall not apply to income consisting of annual payments made—

- (a) under a partnership agreement, by a member of a partnership to or for the benefit of a person, or, if he is dead, the widow or dependants of a person, who has ceased to be a member of the partnership by retirement or death; or
- (b) by any person, in connection with the acquisition by him of the whole or part of a business, to or for the benefit of the person from whom it is acquired or, if he is dead, his widow or dependants,

being, in either case, payments made under a liability incurred for full consideration; or to income arising under a settlement made by one party to a marriage by way of provision for the other after the dissolution or annulment of the marriage or while they are separated under an order of a court or under

a separation agreement, being income payable to or applicable for the benefit of that other party. PART II

(4) This section applies to settlements made on or after 7th April 1965.

13.—(1) Subject to subsection (2) of this section, no initial allowance under Chapter II of Part X of the Income Tax Act 1952 shall be made in respect of any expenditure incurred after 6th April 1965 on the provision of road vehicles unless they are of a type not commonly used as private vehicles and unsuitable to be so used or are provided wholly or mainly for hire to or for the carriage of members of the public in the ordinary course of a trade. Withdrawal of initial allowances for cars. 1952 c. 10.

(2) Subsection (1) of this section shall not affect initial allowances under the said Chapter II in respect of any expenditure in so far as it consists (and is stated in the claim for the allowance to consist) of sums payable under a contract entered into on a date (to be specified in the claim) not later than the said 6th April.

(3) Subsection (2) of section 41 of the Finance Act 1963 (which limits the amount which may be allowed by way of initial allowance for a vehicle of the kind to which subsection (1) of this section applies) shall cease to have effect, and accordingly— 1963 c. 25.

(a) in subsection (1) of that section for the words “the six following subsections” there shall be substituted the words “the five following subsections”;

(b) in subsection (3)(b) of that section (and in section 291 of the Income Tax Act 1952 as amended by that subsection) for the words “subsections (2) and (3)” there shall be substituted the words “subsection (3)”;

and

(c) in subsection (6) of the said section 41 for the words “for the references to six hundred pounds and to five hundred pounds there were substituted references to sums which bear” there shall be substituted the words “for the reference to five hundred pounds there were substituted a reference to a sum which bears”;

but this subsection shall not affect initial allowances in respect of expenditure incurred before 7th April 1965 or such expenditure as is mentioned in subsection (2) of this section, nor other allowances, or charges, in respect of vehicles the expenditure on the provision of which was incurred before that date or is such expenditure as is mentioned in that subsection.

(4) This section shall be construed as if contained in Chapter II of Part X of the said Act of 1952.

PART II  
Annual  
allowances for  
new ships.  
1952 c. 10.

1963 c. 25.

14.—(1) Subject to the following subsections, annual (or writing-down) allowances under Chapter II of Part X of the Income Tax Act 1952 in respect of capital expenditure incurred after the beginning of the year 1965-66 on the provision of a new ship shall be computed in accordance with section 281 of that Act (normal method of computation) as if, instead of requiring such an allowance for a year of assessment to be five-fourths of the percentage therein specified of the relevant capital amount, that section required it to be so much of that amount as is specified by the person to whom the allowance is to be made in making his claim for the allowance; and accordingly (but subject as aforesaid) neither section 282 or 285 of that Act (alternative method of computation, and adjustments for abnormal use) nor section 35 of the Finance Act 1963 (rules for determination of rates of allowances) shall apply in relation to such allowances.

(2) Subsection (1) above shall not apply to allowances falling to be made to a person in respect of expenditure on the provision of a ship treated as incurred by him by virtue of section 299 of the Income Tax Act 1952 (allowances to lessees), unless the contract of letting provides that he shall or may become the owner of the ship on the performance of the contract; and where the contract so provides, but without becoming the owner of the ship he ceases to be entitled (otherwise than on his death) to the benefit of the contract so far as it relates to the ship, subsection (1) above shall be deemed not to have applied to allowances falling to be made to him in respect of the ship.

(3) Where subsection (1) above is to be deemed not to have applied to allowances for any period, there shall be made all such additional assessments and adjustments of assessments as may be necessary.

(4) For the purposes of this section—

(a) “new” means unused and not secondhand, but a ship shall not be treated as secondhand in relation to a claimant for an allowance in respect of it by reason of the property in the ship or any part thereof having previously passed to a person other than the claimant, if the ship has not been taken over from the builder by any such person; and

(b) “relevant capital amount” means the amount specified in section 281(1)(a) of the Income Tax Act 1952 as the amount by reference to which an annual allowance is to be computed.

(5) Expenditure shall not be treated for the purposes of this section as having been incurred after the beginning of the year 1965-66 by reason only of section 279(2) of the Income Tax



Act 1952 (which relates to expenditure incurred by a person for the purposes of a trade before he begins to carry it on). PART II

15.—(1) Subject to the provisions of this section—

- Business  
entertaining  
expenses.
- (a) no deduction shall be made in computing profits or gains chargeable to tax under Schedule D for any expenses incurred in providing business entertainment, and such expenses shall not be included in computing any expenses of management in respect of which relief may be claimed under the Income Tax Acts ;
  - (b) no deduction for expenses so incurred shall be made from emoluments chargeable to tax under Schedule E ; and
  - (c) for the purposes of Chapter II of Part X of the Income Tax Act 1952 (capital allowances for machinery and plant) the use of any asset for providing business entertainment shall be treated as use otherwise than for the purposes of a trade.

(2) Subsection (1) of this section shall not apply to expenses incurred in, or the use of an asset for, the provision by a person carrying on a trade in the United Kingdom (in this section referred to as a “United Kingdom trader”), or by a member of his staff, of entertainment for an overseas customer of that person, being entertainment of a kind and on a scale which is reasonable having regard to all the circumstances.

(3) The expenses to which paragraph (a) of subsection (1) of this section applies include, in the case of any person, any sums paid by him to, or on behalf of, or placed by him at the disposal of, a member of his staff exclusively for the purpose of defraying expenses incurred or to be incurred by him in providing business entertainment, but where—

- (a) any such sum falls to be included in his emoluments chargeable to tax under Schedule E ; and
- (b) the deduction or inclusion of that sum as mentioned in that paragraph falls to be disallowed in whole or in part by virtue of this section ;

paragraph (b) of that subsection shall not preclude the deduction of any expenses defrayed out of that sum.

(4) Where by virtue of subsection (2) of this section a person claims to deduct or include any expenses as mentioned in paragraph (a) or (b) of subsection (1) of this section or claims any allowance under the provisions mentioned in paragraph (c) of that subsection he shall, if the inspector so requires, furnish particulars of the entertainment in question and of the person for whom it was provided ; and Part III of the Finance Act 1960 (penalties) shall have effect as if this subsection were

**PART II** included among the provisions specified in column 3 of Schedule 6 to that Act.

(5) For the purposes of this section “business entertainment” means entertainment (including hospitality of any kind) provided by a person or by a member of his staff in connection with a trade carried on by that person, but does not include anything provided by him for bona fide members of his staff unless its provision for them is incidental to its provision also for others.

(6) For the purposes of this section “overseas customer” means, in relation to any United Kingdom trader—

(a) any person who is not ordinarily resident nor carrying on a trade in the United Kingdom and avails himself, or may be expected to avail himself, in the course of a trade carried on by him outside the United Kingdom, of any goods, services or facilities which it is the trade of the United Kingdom trader to provide; and

(b) any person who is not ordinarily resident in the United Kingdom and is acting, in relation to such goods, services or facilities, on behalf of an overseas customer within paragraph (a) of this subsection or on behalf of any government or public authority of a country outside the United Kingdom.

(7) In this section any reference to expenses incurred in, or to the use of an asset for, providing entertainment includes a reference to expenses incurred in, or to the use of an asset for, providing anything incidental thereto; references to a trade include references to any business, profession or vocation; and references to the members of a person’s staff are references to persons employed by that person, directors of a company or persons engaged in the management thereof being for this purpose deemed to be persons employed by it.

(8) This section shall apply in relation to the provision of a gift as it applies in relation to the provision of entertainment, except that it shall not by virtue of this subsection apply in relation to the provision for any person of a gift consisting of an article incorporating a conspicuous advertisement for the donor, being an article—

(a) which is not food, drink, tobacco or a token or voucher exchangeable for goods; and

(b) the cost of which to the donor, taken together with the cost to him of any other such articles given by him to that person in the same year, does not exceed £1.

(9) Nothing in this section shall be taken as precluding the deduction of expenses incurred in, or any claim for capital allowances in respect of the use of an asset for, the provision

by any person of anything which it is his trade to provide, and which is provided by him in the ordinary course of that trade for payment or, with the object of advertising to the public generally, gratuitously.

PART II

(10) Paragraphs (a) and (b) of subsection (1) of this section apply to expenses incurred after 6th April 1965, and paragraph (c) of that subsection applies to use after that date.

16.—(1) Section 29(4) of the Finance Act 1963 (under which a deduction is allowable in computing profits or gains chargeable under Case I or II of Schedule D for the year 1963-64 of the excess of certain maintenance payments over relief available under sections 99 to 101 of the Income Tax Act 1952 (general maintenance relief), and paragraph 11 of Schedule 4 to that Act (under which relief may be given by reference to the excess of certain maintenance payments over relief available under the said sections 99 to 101, or under section 176(1)(g) of the Income Tax Act 1952) shall be amended as follows.

Cost of maintenance etc. of agricultural land: restriction of relief under Finance Act 1963.

1963 c. 25.  
1952 c. 10.

(2) References in the said section 29(4) and in sub-paragraph (4) of the said paragraph 11 to any amount of relief under the said section 101 shall include, and be deemed from the passing of the Finance Act 1963 to have included, any additional amount of relief which, on a claim in that behalf, could have been allowed under the said section 101 if the assessments on the land in question, as reduced for the purposes of collection, had been sufficient for the purpose, so far as the additional amount which could have been so allowed is, under section 313 of the Income Tax Act 1952 (cost of maintenance etc. of agricultural land) to be treated as if it were the amount of an allowance falling to be made under the said Act by way of discharge or repayment of tax.

#### *Short term capital gains*

17.—(1) In section 10(2) of the Finance Act 1962 (which excludes from charge to tax gains accruing on disposals of land more than three years after acquisition and disposals of other assets more than six months after acquisition) for the words

Amendments of Case VII of Schedule D.  
1962 c. 44.

“ where the disposal occurs more than three years after the acquisition in the case of a disposal of land, or where the disposal occurs more than six months after the acquisition in any other case ”

there shall be substituted the words

“ where the disposal occurs more than twelve months after the acquisition ”,

and section 14 of the Finance Act 1962 (disposal of land effected indirectly) shall cease to have effect.

**PART II**  
1962 c. 44.

(2) In section 11(1) of the Finance Act 1962 (exemption of tangible movable property from Case VII) the words "with the exception of tangible movable property" shall cease to have effect, but the charge to tax thereby imposed shall have effect subject to the provisions of this and the next following section.

(3) A mechanically propelled road vehicle constructed or adapted for the carriage of passengers shall not be a chargeable asset except for a vehicle of a type not commonly used as a private vehicle and unsuitable to be so used.

(4) Currency of any description other than sterling shall be chargeable assets except in relation to an acquisition and disposal by an individual for the personal expenditure outside the United Kingdom of himself or his family or dependants (including expenditure on the provision or maintenance of any residence outside the United Kingdom).

(5) A gain shall be exempt from tax chargeable under Case VII if accruing from the acquisition and disposal by any person of a decoration awarded for valour or gallant conduct which he acquired otherwise than for consideration in money or money's worth.

(6) Where in the year 1965-66 or any subsequent year of assessment an individual disposes by way of gift of an asset the market value of which at the time of the gift does not exceed one hundred pounds there shall be exempt from tax chargeable under Case VII any gains accruing to the donor on the disposal but this subsection, taken together with section 27(2) of this Act, shall not apply to gifts made by the same individual in the same year of assessment the total market value of which exceeds one hundred pounds, taking the market value of any gift at the time of the gift.

(7) If the adjusted sale price and adjusted purchase price to be taken into account in computing the amount of a gain accruing from an acquisition and disposal of securities of one of the descriptions in Schedule 9 to this Act are both within the exempt price range specified in that Schedule for those securities a gain accruing on that disposal shall be exempt from tax chargeable under Case VII (and a loss so accruing shall not be an allowable loss) and if the range between those prices overlaps that exempt price range a proportion of a gain so accruing shall be so exempt, which shall be the proportion which the part of the range between those prices which overlaps that exempt price range bears to the whole of the range between those prices (and correspondingly a part of a loss so accruing shall not be an allowable loss).

In this and the next following subsection "adjusted sale price" means the amount of the consideration for the disposal and "adjusted purchase price" means the amount of the

consideration for the acquisition (that is the acquisition by the person making the disposal), both adjusted, where the nominal amount of the securities being disposed of is not one hundred pounds, to represent a price for a nominal amount of one hundred pounds.

(8) If in consequence of a conversion on their redemption date of securities of one of the descriptions in the said Schedule any securities of that description and a new holding of Government securities are, under paragraph 10(2) of Schedule 9 to the Finance Act 1962 as applied by paragraph 11 of that Schedule, to be treated as the same asset acquired as the converted securities were acquired, and the adjusted purchase price of the converted securities is less than one hundred pounds then, in computing the gain accruing on an acquisition and disposal of the new holding, or any part of the new holding, there shall be added to the amount of the expenditure which is allowable as a deduction the amount of the gain which would have been exempted by virtue of the last foregoing subsection if the converted securities, or as the case may be the corresponding part of them, had been disposed of at the time of their redemption for a consideration equal to their nominal value. 1962 c. 44.

(9) If a claim is made under subsection (1) or subsection (2) of section 33 of this Act—

(a) that section shall apply as if references in those subsections to the purposes of Part III of this Act included references to the purposes of Chapter II of Part II of the Finance Act 1962 (Case VII),

(b) tax shall not be chargeable under Case VII on a gain accruing to the claimant from the acquisition and disposal of, or of the interest in, the new assets unless the period between the date when the claimant acquired the old assets, or the interest in the old assets, and the date when he disposed of the new assets, or the interest in the new assets, is twelve months or less.

This subsection shall not be taken as applying the said section 33 where the disposal of, or of the interest in, the old assets occurred before 7th April 1965.

(10) At the end of section 12(4) of the Finance Act 1962 (amount or value of consideration to be equated to amount or value attributed for income tax purposes) for the words "for that purpose" there shall be substituted the words "or the interest or right in or over it for that purpose", in section 12(5) of that Act (persons acting as nominees, etc.) for the words "(or for two or more persons jointly so entitled)" there shall be

## PART II

substituted the words “or for another person who would be so entitled but for being an infant or other person under disability (or for two or more persons who are or would be jointly so entitled)” and in the proviso to section 12(6) of that Act (residence of trustees) for the words “body corporate” there shall be substituted the word “person”.

1962 c. 44.

(11) Schedule 9 to the Finance Act 1962 shall be amended as follows—

- (a) paragraph 6(1) (transactions between husband and wife) shall not apply in relation to a disposal of an asset if until the disposal the asset formed part of trading stock of a trade carried on by the one making the disposal, or if the asset is acquired as trading stock for the purposes of a trade carried on by the one acquiring the asset,
- (b) in paragraph 8(6)(a) (identification of shares) for the reference to six months there shall be substituted a reference to twelve months,
- (c) for the purposes of paragraph 9(1) shares acquired for transfer or delivery after the date of transfer or delivery of the shares sold shall be deemed to have been acquired after the disposal of the shares sold,
- (d) in paragraph 10(3) proviso before the words “consisting of” there shall be inserted “any consideration”,
- (e) in paragraph 10(4) (reorganisation of share capital, etc.) references to any capital distribution from the company shall include references to any consideration given by any person, other than the company, in respect of the original shares,
- (f) at the beginning of paragraph 20(4) (definition of connected persons) there shall be inserted the words “Except in relation to acquisitions or disposals of partnership assets pursuant to bona fide commercial arrangements”.

(12) In this section references to a disposal chargeable under Case VII are references to cases where income tax under Case VII is chargeable on the gain accruing on the acquisition and disposal, or where it would be so chargeable if there were a gain so accruing.

(13) This and the next following section shall be construed as one with Chapter II of Part II of the Finance Act 1962.

(14) The foregoing provisions of this section shall not have effect in relation to an acquisition and disposal if either the acquisition or the disposal occurred before 7th April 1965, and the repeal by this section of section 14 of the Finance

Act 1962 shall not have effect where the relevant land of the land-owning company mentioned in that section was acquired by that company before 7th April 1965.

(15) Income tax shall not be charged by virtue of section 10 of the Finance Act 1962 in respect of an acquisition and disposal of land where— 1962 c. 44.

(a) either the acquisition or the disposal, whichever is the earlier, occurs on or before 6th April 1965 but the disposal or acquisition, whichever is the later, occurs after 6th April 1965, and

(b) the disposal or acquisition, whichever is the later, occurs more than twelve months after the acquisition or disposal (but not more than three years after),

but in the case of a gain of any amount exempted by the foregoing provisions of this subsection, the gain shall be treated for the purposes of Part III of this Act as if it were a chargeable gain, as defined in Part III of this Act, and any loss so accruing shall be brought into account accordingly; and for those purposes the question whether any, and if so what, gain or loss so accrues shall accordingly be determined in accordance with the provisions applicable to income tax chargeable under Case VII of Schedule D and not in accordance with the provisions of Part III of this Act.

This subsection shall apply to an option or other right to acquire or dispose of land as it applies to land.

18.—(1) There shall be exempt from tax chargeable under Case VII a gain accruing from the acquisition and disposal of an asset which is tangible movable property if the amount or value of the consideration for the disposal does not exceed one thousand pounds, and the amount of income tax (including surtax) chargeable under Case VII in respect of a gain accruing from the acquisition and disposal of an asset which is tangible movable property for a consideration exceeding one thousand pounds shall not exceed half the difference between that consideration and one thousand pounds. Amendments of Case VII of Schedule D: chattels sold for £1,000 or less.

For the purposes of this subsection the amount of the gain on which income tax is so chargeable shall be deemed to be the highest part of the income of the person charged for the year of assessment in question.

(2) Subsection (1) above shall not affect section 10(4) of the Finance Act 1962 (losses) but for the purposes of the said section 10(4) the consideration for the disposal of any asset which is tangible movable property shall, if less than one thousand pounds, be deemed to be one thousand pounds and losses allowable under that subsection shall be restricted accordingly.

## PART II

(3) If two or more assets which have formed part of a set of articles of any description all owned at one time by one person are disposed of by that person, and—

(a) to the same person, or

(b) to persons who are acting in concert or who are, in the terms of paragraph 21 of Schedule 7 to this Act, connected persons,

whether on the same or different occasions, those assets shall be treated for the purposes of subsections (1) and (2) of this section as a single asset but with any necessary apportionments of the reductions in tax, and in allowable losses, under subsections (1) and (2) of this section.

(4) In applying subsections (1) and (2) of this section in a case where the disposal is of a right or interest in or over tangible movable property—

(a) in the first instance those subsections shall be applied in relation to the asset as a whole, taking the consideration as including the market value of what remains undisposed of, in addition to the actual consideration,

(b) where the sum of the actual consideration and that market value exceeds one thousand pounds, the limitation on the amount of income tax (including surtax) in subsection (1) shall be to half the difference between that sum and one thousand pounds multiplied by the fraction equal to the actual consideration divided by the said sum, and

(c) where that sum is less than one thousand pounds any loss shall be restricted under subsection (2) of this section by deeming the actual consideration to be the actual consideration plus the said fraction of the difference between the said sum and one thousand pounds.

(5) Subsections (1) and (2) of this section shall not apply—

(a) in relation to a disposal of commodities of any description by a person dealing on a terminal market or dealing with or through a person ordinarily engaged in dealing on a terminal market, or

(b) in relation to a disposal of currency of any description.

(6) This section does not have effect in relation to a gain or loss accruing on the acquisition and disposal of an asset if either the acquisition or the disposal occurred before 7th April 1965.



## PART III

## CAPITAL GAINS

*General*

19.—(1) Tax shall be charged in accordance with this Act in respect of capital gains, that is to say chargeable gains computed in accordance with this Act and accruing to a person on the disposal of assets. Taxation of capital gains.

(2) In the circumstances prescribed by the provisions of Part IV of this Act (chargeable gains accruing to companies and certain other bodies and associations) the tax shall be chargeable in accordance with those provisions, and all the provisions of this Part of this Act have effect subject to those provisions.

(3) Subject to the said provisions, a tax, to be called capital gains tax, shall be assessed and charged for the year 1965-66 and for subsequent years of assessment in respect of chargeable gains accruing in those years, and shall be so charged in accordance with the following provisions of this Part of this Act.

*Capital gains tax*

20.—(1) Subject to any exceptions provided by this Act, a person shall be chargeable to capital gains tax in respect of chargeable gains accruing to him in a year of assessment during any part of which he is resident in the United Kingdom, or during which he is ordinarily resident in the United Kingdom. Capital gains tax.

(2) Subject to any such exceptions a person shall also be chargeable to capital gains tax in respect of chargeable gains accruing to him in a year of assessment in which he is not resident and not ordinarily resident in the United Kingdom but is carrying on a trade in the United Kingdom through a branch or agency, and shall be so chargeable on chargeable gains accruing on the disposal—

- (a) of assets situated in the United Kingdom and used in or for the purposes of the trade at or before the time when the capital gain accrued, or
- (b) of assets situated in the United Kingdom and used or held for the purposes of the branch or agency at or before that time, or assets acquired for use by or for the purposes of the branch or agency ;

Provided that this subsection shall not apply to a person who, by virtue of the provisions of Part XIII of the Income Tax Act 1952 (double taxation agreements), is exempt from income tax chargeable for the year of assessment in respect of the profits or gains of the branch or agency. 1952 c. 10.

## PART III

(3) Subject, in the case of an individual, to the next following section, and subject to section 82 of this Act, the rate of capital gains tax shall be thirty per cent.

(4) Capital gains tax shall be charged at the said rate on the total amount of chargeable gains accruing to the person chargeable in the year of assessment, after deducting any allowable losses accruing to that person in that year of assessment and, so far as they have not been allowed as a deduction from chargeable gains accruing in any previous year of assessment, any allowable losses accruing to that person in any previous year of assessment (not earlier than the year 1965-66).

(5) In the case of a woman who in a year of assessment is a married woman living with her husband any allowable loss accruing in that year of assessment which, under the last foregoing subsection, would be deductible from the chargeable gains accruing in that year of assessment to the one but for an insufficiency of chargeable gains shall, for the purposes of that subsection, be deductible from chargeable gains accruing in that year of assessment to the other:

Provided that this subsection shall not apply in relation to losses accruing in a year of assessment to either if, before 6th July in the year next following that year of assessment, an application is made by the man or the wife to the inspector in such form and manner as the Board may prescribe.

(6) Capital gains tax assessed on any person in respect of gains accruing in any year shall be payable by that person at or before the expiration of the three months following that year, or at the expiration of a period of thirty days beginning with the date of making the assessment, whichever is the later.

(7) In the case of individuals resident or ordinarily resident but not domiciled in the United Kingdom, capital gains tax shall not be charged in respect of gains accruing to them from the disposal of assets situated outside the United Kingdom (that is chargeable gains accruing in the year 1965-66 or a later year of assessment) except that the tax shall be charged on the amounts (if any) received in the United Kingdom in respect of those chargeable gains, any such amounts being treated as gains accruing when they are received in the United Kingdom; and accordingly losses accruing on the disposal of assets situated outside the United Kingdom to any such individual shall not be allowable under this Part of this Act.

Capital gains accruing to an individual: alternative charge to tax.

21.—(1) If this section would result in an individual being chargeable to a reduced amount of capital gains tax for any year of assessment in any part of which he was resident in the United Kingdom, or in which he was ordinarily resident in the United Kingdom, the amount of capital gains tax to

which he is chargeable for that year of assessment shall, instead of being the amount arrived at under the last foregoing section, be calculated as an amount equal to the amount of income tax (including surtax) to which he would be chargeable if, in addition to any other liability to income tax, he was chargeable to income tax for that year under Case VI of Schedule D—

- (a) where the amount on which he would have been chargeable to capital gains tax for that year under the last foregoing section does not exceed five thousand pounds, on a sum equal to one-half of that amount, and
  - (b) where that amount exceeds five thousand pounds, on a sum equal to two thousand five hundred pounds plus the excess of that amount over five thousand pounds.
- (2) That amount of income tax (including surtax) shall be arrived at on the assumption that the income to which the individual would be so chargeable to income tax—
- (a) is not available for set off under any of the provisions of the Income Tax Acts against any loss, or against any payments which may be made out of profits or gains brought into charge for tax, and is not available for the purpose of any other relief under the Income Tax Acts, other than the personal reliefs, and accordingly it shall be assumed that all such provisions of the Income Tax Acts are applied without regard to the income so chargeable under Case VI of Schedule D,
  - (b) does not constitute earned income, as being income within section 525(1)(b) of the Income Tax Act 1952 1952 c. 10. (income from property attached to or forming part of the emoluments of an office or employment) or within any other provision of the Income Tax Acts,
  - (c) is to be treated, for the purpose of comparing in accordance with subsection (1) of this section the amount of income tax which would be chargeable under this section with the alternative charge to capital gains tax, as the highest part of the individual's income for the year,

and paragraph (c) of this subsection shall have effect notwithstanding any provision of the Income Tax Acts directing other income to be treated as the highest part of the individual's total income.

In this subsection "the personal reliefs" means the reliefs under Part VIII of the Income Tax Act 1952, as applied for the purposes of income tax at the standard rate or surtax but excluding relief under sections 219 and 225 (premiums on life assurance policies).

## PART III

(3) The provisions of this section shall not affect the provisions of the last foregoing section as to the circumstances in which an allowable loss accruing in one year may be deducted from chargeable gains accruing in any other year.

(4) If capital gains tax is chargeable under the last foregoing section in respect of chargeable gains accruing to a married woman who in the year of assessment is a married woman living with her husband, then, whether or not the husband is or would be chargeable to capital gains tax for that year of assessment under the last foregoing section, and whether or not the married woman is separately assessed to income tax at the standard rate or to surtax—

- (a) in making the comparison under subsection (1) of this section account shall be taken of income tax chargeable on the husband, as well as of income tax chargeable on the woman, and
- (b) the reference to the individual's income in subsection (2)(c) of this section shall be a reference to the husband's income (including income of his wife which under the Income Tax Acts is deemed to be his income), and
- (c) if both the married woman and her husband are chargeable to capital gains tax for that year of assessment the comparison under subsection (1) of this section shall be between the sum of the capital gains tax so chargeable on them under the last foregoing section and the amount to which the husband would be chargeable to income tax (including surtax) if, in addition to any other liability to income tax, he was chargeable to income tax for that year of assessment under Case VI of Schedule D—
  - (i) where the aggregate amount to which he and his wife would have been chargeable to capital gains tax for that year under the last foregoing section does not exceed five thousand pounds, on a sum equal to one-half of that amount, and
  - (ii) where that aggregate amount exceeds five thousand pounds, on a sum equal to two thousand five hundred pounds plus the excess of that aggregate amount over five thousand pounds,
 and
- (d) account shall be taken of the provisions of subsection (5) of the last foregoing section with any necessary adjustment where an application is made under the proviso to that subsection,

and any reduction in capital gains tax effected by paragraph (c) above shall be apportioned to the husband and wife in proportion to the respective amounts on which they would, under

the last foregoing section, be chargeable to capital gains tax for the year of assessment.

(5) Any chargeable gain which accrued to an individual in a year of assessment on the disposal of an asset which the individual acquired (otherwise than as legatee) not more than two years before the disposal from a person who, in the terms of paragraph 21 of Schedule 7 to this Act, was a person connected with the individual shall be left out of account for the purposes of this section, and—

- (a) capital gains tax shall be charged on the amount of that chargeable gain in accordance with the last foregoing section,
- (b) no loss shall be deductible under subsection (4) of the last foregoing section from that amount if relief is given under this section in respect of any other chargeable gain which accrued to the individual or, in accordance with subsection (4) of this section, to the husband or wife of the individual, in the said year of assessment.

#### *Chargeable gains*

22.—(1) All forms of property shall be assets for the purposes of this Part of this Act, whether situated in the United Kingdom or not, including—

Disposal of assets and computation of gains.

- (a) options, debts and incorporeal property generally, and
- (b) any currency other than sterling, and
- (c) any form of property created by the person disposing of it, or otherwise coming to be owned without being acquired.

(2) For the purposes of this Part of this Act—

- (a) references to a disposal of an asset include, except where the context otherwise requires, references to a part disposal of an asset, and
- (b) there is a part disposal of an asset where an interest or right in or over the asset is created by the disposal, as well as where it subsists before the disposal, and generally, there is a part disposal of an asset where, on a person making a disposal, any description of property derived from the asset remains undisposed of.

(3) Subject to subsection (6) of this section, and to the exceptions in this Part of this Act, there is for the purposes of this Part of this Act a disposal of assets by their owner where any capital sum is derived from assets notwithstanding that no asset

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**PART III** is acquired by the person paying the capital sum, and this subsection applies in particular to—

- (a) capital sums received by way of compensation for any kind of damage or injury to assets or for the loss, destruction or dissipation of assets or for any depreciation or risk of depreciation of an asset,
- (b) capital sums received under a policy of insurance of the risk of any kind of damage or injury to, or the loss or depreciation of, assets,
- (c) capital sums received in return for forfeiture or surrender of rights, or for refraining from exercising rights, and
- (d) capital sums received as consideration for use or exploitation of assets.

(4) Subject to the provisions of this Part of this Act, a person's acquisition of an asset and the disposal of it to him shall for the purposes of this Part of this Act be deemed to be for a consideration equal to the market value of the asset—

- (a) where he acquires the asset otherwise than by way of a bargain made at arm's length and in particular where he acquires it by way of gift or by way of distribution from a company in respect of shares in the company, or
- (b) where he acquires the asset wholly or partly for a consideration that cannot be valued, or in connection with his own or another's loss of office or employment or diminution of emoluments, or otherwise in consideration for or recognition of his or another's services or past services in any office or employment or of any other service rendered or to be rendered by him or another, or
- (c) where he acquires the asset as trustee for creditors of the person making the disposal.

(5) In relation to assets held by a person as nominee for another person, or as trustee for another person absolutely entitled as against the trustee, or for any person who would be so entitled but for being an infant or other person under disability (or for two or more persons who are or would be jointly so entitled), this Part of this Act shall apply as if the property were vested in, and the acts of the nominee or trustee in relation to the assets were the acts of, the person or persons for whom he is the nominee or trustee (acquisitions from or disposals to him by that person or persons being disregarded accordingly).

(6) The conveyance or transfer by way of security of an asset or of an interest or right in or over it, or transfer of a subsisting interest or right by way of security in or over an asset (including

a retransfer on redemption of the security), shall not be treated for the purposes of this Part of this Act as involving any acquisition or disposal of the asset.

(7) Where a person entitled to an asset by way of security or to the benefit of a charge or incumbrance on an asset deals with the asset for the purpose of enforcing or giving effect to the security, charge or incumbrance his dealings with it shall be treated for the purposes of this Part of this Act as if they were done through him as nominee by the person entitled to it subject to the security, charge or incumbrance ; and this subsection shall apply to the dealings of any person appointed to enforce or give effect to the security, charge or incumbrance as receiver and manager or judicial factor as it applies to the dealings of the person entitled as aforesaid.

(8) An asset shall be treated as having been acquired free of any interest or right by way of security subsisting at the time of any acquisition of it, and as being disposed of free of any such interest or right subsisting at the time of the disposal ; and where an asset is acquired subject to any such interest or right the full amount of the liability thereby assumed by the person acquiring the asset shall form part of the consideration for the acquisition and disposal in addition to any other consideration.

(9) The amount of the gains accruing on the disposal of assets shall be computed in accordance with Part I of Schedule 6 to this Act, and subject to the further provisions in Schedules 7 and 8 to this Act, and in this section " capital sum " means any money or money's worth which is not excluded from the consideration taken into account in the computation under the said Part I of Schedule 6 to this Act.

(10) Every gain accruing after 6th April 1965 shall, except so far as otherwise expressly provided by this Part of this Act, be a chargeable gain, but subject to the provisions of Part II of Schedule 6 to this Act (which restricts the amount of chargeable gains accruing on the disposal of assets owned on 6th April 1965).

**23.**—(1) Except as otherwise expressly provided, the amount of a loss accruing on a disposal of an asset shall be computed in the same way as the amount of a gain accruing on a disposal is computed. Losses.

(2) Except as otherwise expressly provided, all the provisions of this Part of this Act which distinguish gains which are chargeable gains from those which are not, or which make part of a gain a chargeable gain, and part not, shall apply also to distinguish losses which are allowable losses from those which are not, and to make part of a loss an allowable loss, and

## PART III

part not ; and references in this Part of this Act to an allowable loss shall be construed accordingly.

(3) Subject to the provisions of this Part of this Act and, in particular, to paragraph 14 of Schedule 7, the occasion of the entire loss, destruction, dissipation or extinction of an asset shall, for the purposes of this Part of this Act, constitute a disposal of the asset whether or not any capital sum by way of compensation or otherwise is received in respect of the destruction, dissipation or extinction of the asset.

(4) If, on a claim by the owner of an asset, the inspector is satisfied that the value of an asset has become negligible, he may allow the claim and thereupon this Part of this Act shall have effect as if the claimant had sold, and immediately re-acquired, the asset for a consideration of an amount equal to the value specified in the claim.

(5) For the purposes of the two last foregoing subsections a building and any permanent or semi-permanent structure in the nature of a building, may be regarded as an asset separate from the land on which it is situated, but where either of those subsections applies in accordance with this subsection, the person deemed to make the disposal of the building shall be treated as if he had also sold, and immediately re-acquired, the site of the building or structure (including in the site any land occupied for purposes ancillary to the use of the building or structure) for a consideration equal to its market value at that time.

(6) A loss accruing to a person in a year of assessment during no part of which he is resident or ordinarily resident in the United Kingdom shall not be an allowable loss for the purposes of this Part of this Act unless, under section 20(2) of this Act, he would be chargeable to capital gains tax in respect of a chargeable gain if there had been a gain instead of a loss on that occasion.

(7) Except as provided by the next following section, an allowable loss accruing in a year of assessment shall not be allowable as a deduction from chargeable gains accruing in any earlier year of assessment, and relief shall not be given under this Part of this Act more than once in respect of any loss or part of a loss, and shall not be given under this Part of this Act if and so far as relief has been or may be given in respect of it under the Income Tax Acts.

Death.

24.—(1) On the death of an individual all the assets of which he was competent to dispose shall for the purposes of this Part of this Act be deemed to be disposed of by him at the date of death, and acquired by the personal representatives or other



person on whom they devolve, for a consideration equal to their market value at that date. PART III

(2) Subject to section 34 of this Act, the gains which accrue in consequence of subsection (1) of this section, together with any gains accruing to the deceased by reason of the disposal by him of any asset by way of *donatio mortis causa*, shall be aggregated and only so much of that aggregate as exceeds five thousand pounds shall constitute chargeable gains.

In arriving at the aggregate—

- (a) the respective amounts of the gains shall be computed in accordance with the provisions of this Act (other than this section) fixing the amount of chargeable gains, and
- (b) any allowable loss accruing in consequence of subsection (1) of this section, or in consequence of any *donatio mortis causa*, shall be deducted,

and the provisions of this subsection shall not affect the computation of the amount of any allowable loss.

(3) For the purposes of section 20(4) of this Act chargeable gains under subsection (2) of this section shall be included in the gains accruing to the deceased in the year of assessment in which the death occurs.

(4) For the purposes of the said section 20(4) and of the next following subsection allowable losses sustained in consequence of subsection (1) of this section shall be included in the losses sustained by the deceased in the year of assessment in which the death occurs so far as those losses have not been taken into account under subsection (2) of this section.

(5) Allowable losses sustained by an individual in the year of assessment in which he dies may, so far as they cannot be deducted from chargeable gains accruing in that year, be deducted from chargeable gains accruing to the deceased in the three years of assessment preceding the year of assessment in which the death occurs, taking chargeable gains accruing in a later year before those accruing in an earlier year.

(6) In relation to property forming part of the estate of a deceased person the personal representatives shall for the purposes of this Part of this Act be treated as being a single and continuing body of persons (distinct from the persons who may from time to time be the personal representatives), and that body shall be treated as having the deceased's residence, ordinary residence, and domicile at the date of death.

(7) On a person acquiring any asset as legatee—

- (a) no chargeable gain shall accrue to the personal representatives, and

## PART III

(b) the legatee shall be treated as if the personal representatives' acquisition of the asset had been his acquisition of it.

(8) Allowable losses which accrue to the personal representatives of a deceased person in the period of three years from the death, may, so far as they cannot otherwise be deducted from chargeable gains, be deducted from chargeable gains accruing to the deceased in the year of assessment in which the death occurs, or in the preceding three years of assessment, taking chargeable gains accruing in a later year before those accruing in an earlier year.

(9) In this section references to assets of which a deceased person was competent to dispose are references to assets of the deceased which (otherwise than in right of a power of appointment or of the testamentary power conferred by statute to dispose of entailed interests) he could, if of full age and capacity, have disposed of by his will, assuming that all the assets were situated in England and, if he was not domiciled in the United Kingdom, that he was domiciled in England.

(10) For the purposes of this section in its application to Scotland, where the deceased person was an heir of entail in possession of an entailed estate, whether *sui iuris* or not, or a proper liferenter of an estate, he shall be deemed to have been a person competent to dispose of such estate.

(11) If not more than two years after a death any of the dispositions of the property of which the deceased was competent to dispose, whether effected by will, or under the law relating to intestacies, or otherwise, are varied by a deed of family arrangement or similar instrument, this section shall apply as if the variations made by the deed or other instrument were effected by the deceased, and no disposition made by the deed or other instrument shall constitute a disposal for the purposes of this Part of this Act.

Settled  
property.

25.—(1) In relation to settled property, the trustees of the settlement shall for the purposes of this Part of this Act be treated as being a single and continuing body of persons (distinct from the persons who may from time to time be the trustees), and that body shall be treated as being resident and ordinarily resident in the United Kingdom unless the general administration of the trusts is ordinarily carried on outside the United Kingdom and the trustees or a majority of them for the time being are not resident or not ordinarily resident in the United Kingdom:

Provided that a person carrying on a business which consists of or includes the management of trusts, and acting as trustees of a trust in the course of that business, shall be treated

in relation to that trust as not resident in the United Kingdom if the whole of the settled property consists of or derives from property provided by a person not at the time (or, in the case of a trust arising under a testamentary disposition or on an intestacy or partial intestacy, at his death) domiciled, resident or ordinarily resident in the United Kingdom.

(2) A gift in settlement, whether revocable or irrevocable, is a disposal of the entire property thereby becoming settled property notwithstanding that the donor has some interest as a beneficiary under the settlement and notwithstanding that he is a trustee, or the sole trustee, of the settlement.

(3) On the occasion when a person becomes absolutely entitled to any settled property as against the trustee all the assets forming part of the settled property to which he becomes so entitled shall be deemed to have been disposed of by the trustee, and immediately reacquired by him in his capacity as a trustee within section 22(5) of this Act, for a consideration equal to their market value.

(4) On the termination at any time after 6th April 1965 of a life interest in possession in all or any part of settled property, all the assets forming part of the settled property, except any which at that time cease to be settled property, shall be deemed for the purposes of this Part of this Act at that time to be disposed of and immediately reacquired by the trustee for a consideration equal to their market value.

(5) If, in the case of the death of any individual, no relief is given under subsection (2) of the last foregoing section, or relief is so given in respect of an aggregate sum which is less than the amount available for relief under the said subsection (2), then that amount or, as the case may be, the difference between that amount and the aggregate sum in respect of which relief is so given shall be available for giving relief under this subsection, and—

- (a) any gains which accrue to the trustees of a settlement on the disposal of settled property deemed to be effected at the date of the death in accordance with subsection (3) or subsection (4) of this section on the termination of a life interest by the death, or otherwise in consequence of the death, shall be aggregated and only so much of that aggregate as exceeds the amount so available for giving relief under this subsection shall constitute chargeable gains,
- (b) if subsection (6) below has operated to prevent subsection (4) applying on the date of the death paragraph (a) above shall apply to gains accruing on the disposal of the settled property deemed to be effected

## PART III

on the next occasion (if any) when subsection (4) applies,

(c) in arriving at the aggregate—

(i) the respective amounts of the gains shall be computed in accordance with the provisions of this Act (other than this subsection) fixing the amount of chargeable gains, and

(ii) any allowable loss which accrues on the disposal shall be deducted,

and the provisions of this subsection shall not affect the computation of the amount of any allowable loss,

(d) if this subsection applies in relation to chargeable gains accruing to more than one body of trustees on the same death, the amount available for relief under this subsection shall be apportioned between those bodies of trustees according to the respective values of the settled property which those trustees are deemed respectively to have disposed of,

and the references in this subsection to the amount available for relief under subsection (2) of the last foregoing section are references to five thousand pounds, or as the case may be to that amount as reduced (or extinguished) under section 34 of this Act.

(6) If on any occasion subsection (4) of this section is applied in relation to a settlement the interval between that occasion and the next occasion on which it applies shall not be less than fifteen years, but where this subsection has operated to prevent the application of the said subsection (4), the said subsection (4) shall apply in relation to the settlement at the end of fifteen years from the occasion on which it last applied as if a life interest in possession in the settled property had terminated at the end of those fifteen years.

(7) If during the subsistence of a settlement there is a period of more than fifteen years throughout which there is no life interest in possession in the settled property, then at the end of the first fifteen years of that period, and of each succeeding fifteen years of that period, subsections (4) and (6) of this section shall apply as if a life interest in possession in the settled property had then terminated:

Provided that this subsection shall not apply to settled property if it and the income from it is wholly or primarily applicable for educational, cultural or recreational purposes, and the persons benefiting from the application for those purposes are confined to members of an association of persons for whose benefit the property was settled, not being persons all or most of whom are, in the terms of paragraph 21 of Schedule 7 to this Act, connected persons.

(8) On the occasion when a person becomes absolutely entitled to any settled property as against the trustee, any allowable loss which has accrued to the trustee in respect of property which is, or is represented by, the property to which that person so becomes entitled (including any allowable loss carried forward to the year of assessment in which that occasion falls), being a loss which cannot be deducted from chargeable gains accruing to the trustee in that year, but before that occasion, shall be treated as if it were an allowable loss accruing at that time to the person becoming so entitled, instead of to the trustee.

(9) If tax assessed on the trustees, or any one trustee, of a settlement in respect of a chargeable gain accruing to the trustees is not paid within six months from the date when it becomes payable by the trustees or trustee, and before or after the expiration of that period of six months the asset in respect of which the chargeable gain accrued, or any part of the proceeds of sale of that asset, is transferred by the trustees to a person who as against the trustees is absolutely entitled to it, that person may at any time within two years from the time when the tax became payable be assessed and charged (in the name of the trustees) to an amount of capital gains tax not exceeding tax chargeable on an amount equal to the amount of the chargeable gain and, where part only of the asset or of the proceeds was transferred, not exceeding a proportionate part of that amount.

(10) In this section "life interest" in relation to a settlement—

- (a) includes a right under the settlement to the income of, or the use or occupation of, settled property for the life of another or for any other period which will or may terminate before all the settled property becomes property to which some person is absolutely entitled as against the trustee,
- (b) does not include any right which is contingent on the exercise of the discretion of the trustee or the discretion of some other person, and
- (c) does not include an annuity, notwithstanding that the annuity is payable out of or charged on settled property or the income of settled property.

(11) For the purposes of this section, where part of the property comprised in a settlement is vested in one trustee or set of trustees and part in another (and in particular where settled land within the meaning of the Settled Land Act 1925 is vested in the tenant for life and investments representing capital money are vested in the trustees of the settlement), they shall be treated as together constituting and, in so far as they act separately, as acting on behalf of a single body of trustees. 1925 c. 18.

(12) If there is a life interest in a part of the settled property and, where that is a life interest in income, there is no right of

**PART III** recourse to, or to the income of, the remainder of the settled property, the part of the settled property in which the life interest subsists shall while it subsists be treated for the purposes of subsections (4), (5), (6) and (7) of this section as being settled property under a separate settlement.

(13) Subsection (7) of this section shall apply in relation to a settlement subsisting on 6th April 1965 as follows—

- (a) in the case of a settlement created on or after 6th April 1950, any period before 6th April 1965 shall be taken into account as it would if falling after that date, and
- (b) in the case of a settlement created before 6th April 1950 the time taken into account for the purposes of the said subsection (7) shall begin with the fifteenth anniversary of the date of creation of the settlement (whether it is the first or any subsequent fifteenth anniversary) falling in the period of fifteen years from 6th April 1950 to 5th April 1965,

but subsection (4) of this section shall not be applied by virtue of this subsection (taken together with subsection (7)) on a date falling before 7th April 1967.

Estate  
duty.

**26.—**(1) In determining the value of an estate for the purposes of estate duty allowance shall be made for capital gains tax chargeable on chargeable gains accruing on the death in consequence of the provisions of section 24(1) (as well as of any amount of capital gains tax owed by the deceased).

(2) In estimating the principal value of any settled property passing on a death, whether it continues to be settled property or not, an allowance shall be made for any capital gains tax chargeable in consequence of the death in respect of the settled property, so far as that tax falls to be paid out of the property so passing or to be borne by any person to whom the property so passes for any beneficial interest in possession.

(3) Where the principal value of an asset passing on a death falls, for the purposes of estate duty leviable on the death, to be ascertained under section 7(5) of the Finance Act 1894 (under which the asset's principal value is to be what it would have fetched if sold in the open market) and for the purposes of—

- (a) a conclusive assessment to capital gains tax chargeable in consequence of the death, or
- (b) a conclusive decision on a claim for an allowable loss accruing in consequence of the death,

the market value of the asset on the date of death has been fixed, the market value so fixed shall be taken to be the principal value of the asset for the purposes of the said section 7(5).

1894 c. 30.

(4) Subsection (3) of this section shall not apply where the way in which the principal value of an asset is to be ascertained under the said section 7(5) of the Finance Act 1894 is modified by any provision in the enactments relating to estate duty which has no corresponding provision in this Part of this Act. PART III  
1894 c. 30.

(5) If in an appeal against an assessment to capital gains tax chargeable in consequence of a death, or in an appeal against a decision on a claim for an allowable loss accruing in consequence of a death, the value fixed for the purposes of the assessment, or of the decision on the claim, as the market value of an asset on the date of the death is being or can be questioned, any person who would be entitled to be a party to proceedings questioning that market value in connection with estate duty on the death shall be entitled to be a party to the appeal so far as the proceedings relate to that question.

(6) For the purposes of this section an assessment to capital gains tax, and a decision on a claim for an allowable loss, is conclusive when it can no longer be varied either on appeal or by the decision of a court, but if, after it has become conclusive, an assessment to capital gains tax chargeable in consequence of the death is made which is based on a revision of the market value fixed by the assessment or decision which has become conclusive, subsection (3) of this section shall apply by reference to that revised market value, instead of the market value fixed by the assessment or decision which has become conclusive, unless, before the making of the second-mentioned assessment, a certificate has been issued under section 11 of the Finance Act 1894 discharging from any further claim for estate duty leviable on the death the asset in question, or the Board are precluded for any other reason from re-opening the question of the value for estate duty purposes of that asset.

(7) In this section references to an appeal against an assessment or against a decision on a claim include references to proceedings on a case stated by the Commissioners or other person hearing the appeal.

(8) In this section references to capital gains tax chargeable in consequence of a death are references to capital gains tax chargeable on gains—

- (a) accruing on the disposal of assets deemed under this Part of this Act to be disposed of by the deceased on his death, or
- (b) accruing to a trustee on the disposal of settled property deemed to be effected in accordance with section 25(3) of this Act,

and a corresponding construction shall be given to references to allowable losses accruing in consequence of a death.

## PART III

(9) In this section references to capital gains tax chargeable in consequence of a death also include references—

- (a) to capital gains tax chargeable on gains accruing to a trustee on a disposal of settled property deemed to be effected in accordance with section 25(4) of this Act on the termination of a life interest on a death, or
- (b) to capital gains tax on gains which would have so accrued but for the provisions of subsection (6) of the said section 25 by virtue of which the said subsection (4), instead of applying on the termination of the life interest, is to apply at the end of fifteen years from the occasion on which it last applied:

Provided that the allowance to be made under subsection (2) of this section in a case under paragraph (b) above shall be the amount of the capital gains tax which would have been so chargeable discounted at a yearly rate of interest of five per cent. for the period from the date of termination of the life interest to the end of the said fifteen year period.

1894 c. 30.

(10) This section shall be construed as one with Part I of the Finance Act 1894.

*Exemptions and reliefs*

Miscellaneous  
exemptions  
for certain  
kinds of  
property.

27.—(1) A mechanically propelled road vehicle constructed or adapted for the carriage of passengers shall not be a chargeable asset, except for a vehicle of a type not commonly used as a private vehicle and unsuitable to be so used.

(2) A gain accruing to an individual on a disposal by way of gift of an asset the market value of which does not exceed one hundred pounds shall not be a chargeable gain, but this subsection and section 17(6) of this Act shall not together apply to gifts made by the same individual in the same year of assessment the total value of which exceeds one hundred pounds.

(3) If the adjusted sale price and adjusted purchase price to be taken into account under Schedule 6 to this Act in computing the amount of a gain accruing on a disposal of securities of one of the descriptions in Schedule 9 to this Act are both within the exempt price range specified in that Schedule for those securities a gain accruing on that disposal shall not be a chargeable gain (and a loss so accruing shall not be an allowable loss) and if the range between those prices overlaps that exempt price range a proportion of a gain so accruing shall not be a chargeable gain, which shall be the proportion which the part of the range between those prices which overlaps that exempt price range bears to the whole of the range between those prices (and correspondingly a part of a loss so accruing shall not be an allowable loss).



In this subsection "adjusted sale price" means the amount of the consideration for the disposal and "adjusted purchase price" means the amount of the consideration for the acquisition (that is the acquisition by the person making the disposal), both adjusted, where the nominal amount of the securities being disposed of is not one hundred pounds, to represent a price for a nominal amount of one hundred pounds.

(4) Savings certificates and non-marketable securities issued under the National Loans Act 1939 or any corresponding enactment forming part of the law of Northern Ireland shall not be chargeable assets. 1939 c. 117.

(5) A gain shall not be a chargeable gain if accruing on the disposal by an individual of currency of any description acquired by him for the personal expenditure outside the United Kingdom of himself or his family or dependants (including expenditure on the provision or maintenance of any residence outside the United Kingdom).

(6) A gain shall not be a chargeable gain if accruing on the disposal by any person of a decoration awarded for valour or gallant conduct which he acquired otherwise than for consideration in money or money's worth.

(7) It is hereby declared that winnings from betting, including pool betting, or lotteries or games with prizes, are not chargeable gains, and rights to winnings obtained by participating in any pool betting or lottery or game with prizes shall not constitute chargeable assets.

(8) It is hereby declared that sums obtained by way of compensation or damages for any wrong or injury suffered by an individual in his person or in his profession or vocation are not chargeable gains.

(9) In subsection (4) of this section—

(a) "savings certificates" means savings certificates issued under section 7 of the National Debt Act 1958 or section 59 of the Finance Act 1920, and any war savings certificates as defined in section 11(2) of the National Debt Act 1958, together with any savings certificates issued under any enactment forming part of the law of Northern Ireland and corresponding to the said enactments, and 1958 c. 6. (7 & 8 Eliz. 2.). 1920 c. 18.

(b) "non-marketable securities" means securities which are not transferable, or which are transferable only with the consent of some Minister of the Crown, or the consent of a department of the Government of Northern Ireland, or only with the consent of the National Debt Commissioners.

## PART III

(10) If under this section an asset is not a chargeable asset, then no chargeable gain or allowable loss shall accrue on its disposal.

Life assurance  
and deferred  
annuities.

**28.—**(1) This section has effect as respects any policy of assurance or contract for a deferred annuity on the life of any person.

(2) No chargeable gain shall accrue on the disposal of, or of an interest in, the rights under any such policy of assurance or contract except where the person making the disposal is not the original beneficial owner and acquired the rights or interests for a consideration in money or money's worth.

(3) Subject to subsection (2) above, the occasion of the payment of the sum or sums assured by a policy of assurance or of the first instalment of a deferred annuity, and the occasion of the surrender of a policy of assurance or of the rights under a contract for a deferred annuity, shall be the occasion of a disposal of the rights under the policy of assurance or contract for a deferred annuity, and the amount of the consideration for the disposal of a contract for a deferred annuity shall be the market value at that time of the right to that and further instalments of the annuity.

Private  
residences.

**29.—**(1) This section applies to a gain accruing to an individual so far as attributable to the disposal of, or of an interest in,—

- (a) a dwelling-house or part of a dwelling-house which is, or has at any time in his period of ownership been, his only or main residence, or
- (b) land which he has for his own occupation and enjoyment with that residence as its garden or grounds up to an area (inclusive of the site of the dwelling-house) of one acre or such larger area as the Commissioners concerned may in any particular case determine, on being satisfied that, regard being had to the size and character of the dwelling-house, the larger area is required for the reasonable enjoyment of it (or of the part in question) as a residence.

In the case where part of the land occupied with a residence is and part is not within this subsection, then (up to the permitted area) that part shall be taken to be within this subsection which, if the remainder were separately occupied, would be the most suitable for occupation and enjoyment with the residence.

(2) The gain shall not be a chargeable gain if the dwelling-house or part of a dwelling-house has been the individual's

only or main residence throughout the period of ownership, or throughout the period of ownership except for all or any part of the last twelve months of that period.

(3) Where subsection (2) of this section does not apply a fraction of the gain shall not be a chargeable gain, and that fraction shall be—

- (a) the length of the part or parts of the period of ownership during which the dwelling-house or the part of the dwelling-house was the individual's only or main residence, but inclusive of the last twelve months of the period of ownership in any event, divided by
- (b) the length of the period of ownership.

(4) For the purposes of subsections (2) and (3) of this section—

- (a) a period of absence not exceeding three years (or periods of absence which together did not exceed three years), and in addition
- (b) any period of absence throughout which the individual worked in an employment or office all the duties of which were performed outside the United Kingdom, and in addition
- (c) any period of absence not exceeding four years (or periods of absence which together did not exceed four years) throughout which the individual was prevented from residing in the dwelling-house or part of the dwelling-house in consequence of the situation of his place of work or in consequence of any condition imposed by his employer requiring him to reside elsewhere, being a condition reasonably imposed to secure the effective performance by the employee of his duties,

shall be treated as if in that period of absence the dwelling-house or the part of the dwelling-house was the individual's only or main residence if both before and after the period there was a time when the dwelling-house was the individual's only or main residence.

In this subsection "period of absence" means a period during which the dwelling-house or the part of the dwelling-house was not the individual's only or main residence and throughout which he had no residence or main residence eligible for relief under this section.

(5) If the gain accrues from the disposal of a dwelling-house or part of a dwelling-house part of which is used exclusively for the purposes of a trade or business or of a profession or vocation, the gain shall be apportioned and the foregoing subsections shall apply in relation to the part of the gain apportioned to the part which is not exclusively used for those purposes.

## PART III

(6) If at any time in the period of ownership there is a change in what is occupied as the individual's residence, whether on account of a reconstruction or conversion of a building or for any other reason, or there have been changes as regards the use of part of the dwelling-house for the purpose of a trade or business, or of a profession or vocation, or for any other purpose, the relief given by this section may be adjusted in such manner as the Commissioners concerned may consider to be just and reasonable.

(7) So far as it is necessary for the purposes of this section to determine which of two or more residences is an individual's main residence for any period,—

- (a) the individual may conclude that question by notice in writing to the inspector given within two years from the beginning of that period, or given by the end of the year 1966-67, if that is later, but subject to a right to vary that notice by a further notice in writing to the inspector as respects any period beginning not earlier than two years before the giving of the further notice,
- (b) subject to paragraph (a) above, the question shall be concluded by the determination of the inspector, which may be as respects either the whole or specified parts of the period of ownership in question,

and notice of any determination of the inspector under paragraph (b) above shall be given to the individual who may appeal to the General Commissioners or the Special Commissioners against that determination within thirty days of service of the notice.

(8) In the case of a man and his wife living with him—

- (a) there can only be one residence or main residence for both, so long as living together, and, where a notice under subsection (7)(a) of this section affects both the husband and the wife, it must be made by both, and
- (b) if the one disposes of, or of his or her interest in, the dwelling-house or part of a dwelling-house which is their only or main residence to the other, and in particular if it passes on death to the other as legatee, the other's period of ownership shall begin with the beginning of the period of ownership of the one making the disposal, and
- (c) any notice under subsection (7)(b) above which affects a residence owned by the husband and a residence owned by the wife shall be given to each and either may appeal under that subsection.

(9) This section shall also apply in relation to a gain accruing to a trustee on a disposal of settled property being an asset

within subsection (1) of this section where during the period of ownership of the trustee the dwelling-house or part of the dwelling-house mentioned in that subsection has been the only or main residence of a person entitled to occupy it under the terms of the settlement and in this section as so applied—

- (a) references to the individual shall be taken as references to the trustee except in relation to the occupation of the dwelling-house or part of the dwelling-house, and
- (b) the notice which may be given to the inspector under subsection (7)(a) above shall be a joint notice by the trustee and the person entitled to occupy the dwelling-house or part of the dwelling-house.

(10) If as respects a gain accruing to an individual so far as attributable to the disposal of, or of an interest in, a dwelling-house or part of a dwelling-house which is, or has at any time in his period of ownership been, the sole residence of a dependent relative of the individual, provided rent-free and without any other consideration, the individual so claims, such relief shall be given in respect of it and its garden or grounds as would be given under this section, if the dwelling-house (or part of the dwelling-house) had been the individual's only or main residence in the period of residence by the dependent relative, and shall be so given in addition to any relief available under this section apart from this subsection :

Provided that—

- (a) not more than one dwelling-house (or part of a dwelling-house) may qualify for relief as being the residence of a dependent relative of the claimant at any one time nor, in the case of a man and his wife living with him, as being the residence of a dependent relative of the claimant or of the claimant's husband or wife at any one time, and
- (b) the inspector, before allowing a claim may require the claimant to show that the giving of the relief claimed will not under proviso (a) above preclude the giving of relief to the claimant's wife or husband or that a claim to any such relief has been relinquished.

In this subsection "dependent relative" means, in relation to an individual, a relative of the individual, or of his or her wife or husband, who is incapacitated by old age or infirmity from maintaining himself, or the mother of the individual or of his or her wife or husband, if the mother is widowed, or living apart from her husband, or, in consequence of dissolution or annulment of marriage, a single woman.

(11) This section shall not apply in relation to a gain unless the acquisition of, or of the interest in, the dwelling-house or

## PART III

the part of a dwelling-house was made for the purpose of residing in it and not wholly or partly for the purpose of realising a gain from the disposal of it, and shall not apply in relation to a gain so far as attributable to any expenditure which was incurred after the beginning of the period of ownership and was incurred wholly or partly for the purpose of realising a gain from the disposal.

(12) Apportionments of consideration shall be made wherever required by this section and, in particular, where a person disposes of a dwelling-house only part of which is his only or main residence.

(13) In this section “the period of ownership”—

- (a) where the individual has had different interests at different times shall be taken to begin from the first acquisition taken into account in arriving at the expenditure which under Schedule 6 to this Act is allowable as a deduction in computing under that Schedule the amount of the gain to which this section applies, and
- (b) for the purposes of subsections (2), (3) and (4) of this section, shall not include any period before 6th April 1965.

Chattels sold  
for £1,000  
or less.

30.—(1) Subject to this section a gain accruing on a disposal of an asset which is tangible movable property shall not be a chargeable gain if the amount or value of the consideration for the disposal does not exceed one thousand pounds.

(2) The amount of tax (whether capital gains tax or corporation tax) chargeable in respect of a gain accruing on a disposal of an asset which is tangible movable property for a consideration the amount or value of which exceeds one thousand pounds shall not exceed half the difference between the amount of that consideration and one thousand pounds.

For the purposes of this subsection the capital gains tax or corporation tax chargeable in respect of the gain shall be the amount of tax which would not have been chargeable but for that gain.

(3) Subsections (1) and (2) above shall not affect the amount of an allowable loss accruing on the disposal of an asset, but for the purposes of computing under this Part of this Act the amount of a loss accruing on the disposal of tangible movable property the consideration for the disposal shall, if less than one thousand pounds, be deemed to be one thousand pounds and the losses which are allowable losses shall be restricted accordingly.

(4) If two or more assets which have formed part of a set of articles of any description all owned at one time by one person are disposed of by that person, and—

- (a) to the same person, or
- (b) to persons who are acting in concert or who are, in the terms of paragraph 21 of Schedule 7 to this Act, connected persons,

whether on the same or different occasions, the two or more transactions shall be treated as a single transaction disposing of a single asset, but with any necessary apportionments of the reductions in tax, and in allowable losses, under subsections (2) and (3) of this section; and this subsection shall also apply where the assets, or some of the assets, are disposed of on different occasions, and one of them falls after 11th November 1964 but before 7th April 1965 but not so as to make any gain accruing on a disposal before 7th April 1965 a chargeable gain.

(5) If the disposal is of a right or interest in or over tangible movable property—

- (a) in the first instance subsections (1), (2) and (3) of this section shall be applied in relation to the asset as a whole, taking the consideration as including the market value of what remains undisposed of, in addition to the actual consideration,
  - (b) where the sum of the actual consideration and that market value exceeds one thousand pounds, the limitation on the amount of tax in subsection (2) of this section shall be to half the difference between that sum and one thousand pounds multiplied by the fraction equal to the actual consideration divided by the said sum, and
  - (c) where that sum is less than one thousand pounds any loss shall be restricted under subsection (3) of this section by deeming the consideration to be the actual consideration plus the said fraction of the difference between the said sum and one thousand pounds.
- (6) This section shall not apply—
- (a) in relation to a disposal of commodities of any description by a person dealing on a terminal market or dealing with or through a person ordinarily engaged in dealing on a terminal market, or
  - (b) in relation to a disposal of currency of any description.

**31.—**(1) A gain accruing on the disposal of an asset by way of gift, or accruing on a disposal on death of an asset bequeathed by the deceased, shall not be a chargeable gain if under section Works of art, etc.

PART III  
1894 c. 30.

15(2) of the Finance Act 1894 (gifts and bequests for national purposes, etc.) the Treasury remit estate duty by reference to the gift or bequest or, where (as in the case of a gift or in the case of an asset exempt from estate duty) remission under that section would have no effect for the purposes of estate duty, if the Treasury determine that the gift or bequest qualifies for relief under the said section 15(2).

1930 c. 28.  
1950 c. 15.

(2) A concession shall be given under this section in respect of the disposal of an asset on death if by virtue of section 40 of the Finance Act 1930 (which as amended by section 48 of the Finance Act 1950 exempts from estate duty objects of national, scientific, historic or artistic interest) the asset is exempt from estate duty chargeable by reference to that death, and a claim for exemption under that section may be made notwithstanding that, because the asset is exempt from estate duty or for any other reason, the allowance of the claim has no effect for the purposes of estate duty.

(3) A concession shall be given under this section in respect of the disposal of an asset which is an object to which the said section 40 applies, being—

(a) a disposal by way of gift, including a gift in settlement, or

(b) a disposal of settled property by the trustee on an occasion when, under section 25(3) or section 25(4) of this Act, the trustee is deemed to dispose and immediately re-acquire, settled property,

if an undertaking in the terms of section 48(1) of the Finance Act 1950 (under which the exempted objects must remain in the United Kingdom and reasonable steps taken for their preservation) is given by such person as the Treasury think appropriate in the circumstances of the case.

(4) The concession under subsection (2) or subsection (3) of this section shall be that both the person making the disposal and the person acquiring the asset on that disposal shall be treated for all the purposes of this Part of this Act as if the asset was acquired from the one making the disposal for a consideration of such amount as would secure that on the disposal neither a gain nor a loss would accrue to the one making the disposal.

(5) If there is a sale of the asset in relation to which section 40(2) of the Finance Act 1930 (under which the exemption is withdrawn if the exempted asset is sold otherwise than to certain national institutions or for certain other specified purposes) applies, or in relation to which it would have applied assuming that an undertaking given in respect of the asset under the said



section 48(1) or subsection (3) of this section had been given for the purposes of relief from estate duty, as well as for the purposes of relief from tax on chargeable gains, or if the Treasury are satisfied that at any time during the period for which an undertaking under either enactment was given it has not been observed in a material respect, the person selling the asset or, as the case may be, the owner of the asset, shall be treated for the purposes of this Part of this Act as having sold the asset for a consideration equal to its market value, and in the case of a failure to comply with the undertaking, having immediately reacquired it for a consideration equal to its market value.

(6) A gain shall not be a chargeable gain if accruing on the disposal of an asset by way of a sale to which the said section 40(2) would have applied (or would have applied on the assumptions in the last foregoing subsection), but for the proviso to that subsection, or but for express exception in any enactment amending the said section 40(2), including section 30(3) of the Finance Act 1953 and section 34(1) of the Finance Act 1956 (acceptance of objects in satisfaction of death duties). 1953 c. 34.  
1956 c. 54.

(7) The period for which an undertaking under subsection (3) of this section is given shall be until the asset again passes on a death or is disposed of, whether by way of sale or gift or otherwise (but without regard to any occasion on which, under this Part of this Act, assets are deemed to be disposed of), and any undertaking given after the passing of this Act under section 48(1) of the Finance Act 1950 shall be for the like period, and the reference in that subsection to the object's being sold shall be construed accordingly; and if assets subject to any such undertaking under the said section 48(1) or subsection (3) of this section are disposed of (construing references to disposal as above) otherwise than on sale, and without any such undertaking being given in replacement, section 40(2) of the Finance Act 1930 and subsection (5) of this section shall apply as if the assets had been then sold to an individual. 1950 c. 15.  
1930 c. 28.

(8) If in pursuance of subsection (5) of this section a person is treated as having on any occasion sold an asset and estate duty becomes payable on the same occasion then in determining the value of the asset for the purposes of the estate duty allowance shall be made for the capital gains tax chargeable on any chargeable gain accruing on that occasion.

(9) This section, without subsection (8), shall apply in relation to estate duty leviable under the law of Northern Ireland as it applies in relation to estate duty leviable under the law of Great Britain with the substitution for the estate duty enactments mentioned in this section of the corresponding enactments forming part of the law of Northern Ireland, and subject to any other necessary modifications.

**PART III**  
 Assets given,  
 devised or  
 bequeathed in  
 connection  
 with  
 preservation  
 of land for  
 public benefit.  
 1931 c. 28.  
 1936 c. 34.  
 1937 c. 54.  
 1949 c. 47.  
 1951 c. 43.  
 1963 c. 25.

**32.—(1)** A gain accruing on the disposal of an asset by way of gift, or accruing on a disposal on death of an asset devised or bequeathed by the deceased, shall not be a chargeable gain if under section 40 of the Finance Act 1931 (which, as amended by section 27 of the Finance Act 1936, section 31 of the Finance Act 1937, section 31 of the Finance Act 1949, section 33 of the Finance Act 1951 and section 54 of the Finance Act 1963, affords relief from estate duty in the case of land given to the National Trust or for certain other public purposes)—

- (a) the asset is exempt from estate duty which is or might have been leviable by reference to the gift, devise or bequest, or
  - (b) the Treasury remit estate duty so leviable or where (as in the case of a gift or in the case of an asset exempt from estate duty) remission under that section would have no effect for the purposes of estate duty, if the Treasury determine that the gift, devise or bequest qualifies for relief under that section.
- (2) A gain accruing—
- (a) on a disposal of assets forming part of property deemed under this Part of this Act to be effected by a deceased person on his death, or
  - (b) on a disposal of assets forming part of settled property deemed to be effected in accordance with section 25(3) of this Act in consequence of the termination of a life interest by death,

shall not be a chargeable gain if and to the extent that under section 31(3) of the Finance Act 1937 (which, as amended by section 31 of the Finance Act 1949, section 33 of the Finance Act 1951 and section 54 of the Finance Act 1963, affords relief from estate duty in respect of settled property to which the National Trust or some other public body is entitled subject to one or more life interests) exemption is to be granted as to the estate duty (if any) leviable on that death in respect of those assets.

(3) This section shall apply in relation to estate duty leviable under the law of Northern Ireland as it applies to estate duty leviable under the law of Great Britain with the substitution for the estate duty enactments mentioned in this section of the corresponding enactments forming part of the law of Northern Ireland and subject to any other necessary modifications.

Replacement  
 of business  
 assets.

**33.—(1)** If the consideration which a person carrying on a trade obtains for the disposal of, or of his interest in, assets (in this section referred to as “the old assets”) used, and used only, for the purposes of the trade throughout the period of

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ownership is applied by him in acquiring other assets, or an interest in other assets (in this section referred to as "the new assets") which on the acquisition are taken into use, and used only, for the purposes of the trade, and the old assets and new assets are within one, and the same one, of the classes of assets listed in this section, then the person carrying on the trade shall, on making a claim as respects the consideration which has been so applied, be treated for the purposes of this Part of this Act—

- (a) as if the consideration for the disposal of, or of the interest in, the old assets were (if otherwise of a greater amount or value) of such amount as would secure that on the disposal neither a loss nor a gain accrues to him, and
- (b) as if the amount or value of the consideration for the acquisition of, or of the interest in, the new assets were reduced by the excess of the amount or value of the actual consideration for the disposal of, or of the interest in, the old assets over the amount of the consideration which he is treated as receiving under paragraph (a) above,

but neither paragraph (a) nor paragraph (b) above shall affect the treatment for the purposes of this Part of this Act of the other party to the transaction involving the old assets or of the other party to the transaction involving the new assets.

(2) Subsection (1) of this section shall not apply if part only of the amount or value of the consideration for the disposal of, or of the interest in, the old assets is applied as described in that subsection but if all of the amount or value of the consideration except for a part which is less than the amount of the gain (whether all chargeable gain or not) accruing on the disposal of, or of the interest in, the old assets is so applied, then the person carrying on the trade, on making a claim as respects the consideration which has been so applied, shall be treated for the purposes of this Part of this Act—

- (a) as if the amount of the gain so accruing were reduced to the amount of the said part (and, if not all chargeable gain, with a proportionate reduction in the amount of the chargeable gain), and
- (b) as if the amount or value of the consideration for the acquisition of, or of the interest in, the new assets were reduced by the amount by which the gain is reduced under paragraph (a) of this subsection,

but neither paragraph (a) nor paragraph (b) above shall affect the treatment for the purposes of this Part of this Act of the other party to the transaction involving the old assets or of the other party to the transaction involving the new assets.

## PART III

(3) This section shall only apply if the acquisition of, or of the interest in, the new assets takes place, or an unconditional contract for the acquisition is entered into, in the period beginning twelve months before and ending twelve months after the disposal of, or of the interest in, the old assets, or at such earlier or later time as the Board may by notice in writing allow :

Provided that, where an unconditional contract for the acquisition is so entered into, this section may be applied on a provisional basis without waiting to ascertain whether the new assets, or the interest in the new assets, is acquired in pursuance of the contract, and, when that fact is ascertained, all necessary adjustments shall be made by making assessments or by repayment or discharge of tax, and shall be so made notwithstanding any limitation in this Act on the time within which assessments may be made.

(4) If two or more persons are carrying on a trade in partnership, this section shall not apply in relation to any one of them unless he is, under this Part of this Act, to be treated both as making a disposal of a share in, or in the interest in, the old assets, and as acquiring a share in, or in the interest in, the new assets ; and if those shares are different, that partner's share shall be taken for the purpose of this section to be the smaller share.

(5) This section shall not apply unless the acquisition of, or of the interest in, the new assets was made for the purpose of their use in the trade, and not wholly or partly for the purpose of realising a gain from the disposal of, or of the interest in, the new assets.

(6) The classes of assets for the purposes of this section are as follows.

**Class 1. Assets within the heads A and B below**

**A.** Except where the trade is a trade of dealing in or developing land, or of providing services for the occupier of land in which the person carrying on the trade has an estate or interest—

(a) any building or part of a building and any permanent or semi-permanent structure in the nature of a building, occupied (as well as used) only for the purposes of the trade, and

(b) any land occupied (as well as used) only for the purposes of the trade.

**B.** Fixed plant or machinery which does not form part of a building or of a permanent or semi-permanent structure in the nature of a building.

	Class 2	PART III
Ships.		
	Class 3	
Aircraft.		
	Class 4	
Goodwill.		

(7) If, over the period of ownership or any substantial part of the period of ownership, part of a building or structure is, and part is not, used for the purposes of a trade, this section shall apply as if the part so used, with any land occupied for purposes ancillary to the occupation and use of that part of the building or structure, were a separate asset, and subject to any necessary apportionments of consideration for an acquisition or disposal of, or of an interest in, the building or structure and other land.

(8) If the old assets were not used for the purposes of the trade throughout the period of ownership this section shall apply as if a part of the asset representing its use for the purposes of the trade having regard to the time and extent to which it was, and was not, used for those purposes, were a separate asset which had been wholly used for the purposes of the trade, and this subsection shall apply in relation to that part subject to any necessary apportionment of consideration for an acquisition or disposal of, or of the interest in, the asset.

(9) This section shall apply in relation to a person who, either successively or at the same time, carries on two trades which are in different localities, but which are concerned with goods or services of the same kind, as if, in relation to old assets used for the purposes of the one trade and new assets used for the purposes of the other trade, the two trades were the same trade.

(10) This section shall apply with the necessary modifications—

- (a) in relation to the discharge of the functions of a public authority,
- (b) in relation to the occupation of woodlands where the woodlands are managed by the occupier on a commercial basis and with a view to the realisation of profits, and
- (c) in relation to a profession, vocation, office or employment,

as it applies in relation to a trade, and in this section the expressions “trade”, “profession”, “vocation”, “office” and “employment” have the same meanings as in the Income Tax Acts, but not so as to apply the provisions of the Income Tax

**PART III** Acts as to the circumstances in which, on a change in the persons carrying on a trade, a trade is to be regarded as discontinued, or as set up and commenced.

(11) The provisions of this Part of this Act fixing the amount of the consideration deemed to be given for the acquisition or disposal of assets shall be applied before this section is applied.

(12) Without prejudice to the provisions of this Part of this Act providing generally for apportionments, where consideration is given for the acquisition or disposal of assets some or part of which are assets in relation to which a claim under subsection (1) or subsection (2) of this section applies, and some or part of which are not, the consideration shall be apportioned in such manner as is just and reasonable.

Transfer of  
business on  
retirement.

**34.—**(1) If an individual who has attained the age of sixty years—

- (a) disposes by way of sale or gift of the whole or part of a business which he has owned throughout the period of ten years ending with the disposal, or
- (b) disposes by way of sale or gift of shares or securities of a company which has been a trading company and his family company during the period of ten years ending with the disposal, and of which he has been a full time working director throughout that period,

then relief shall be given under this section in respect of gains accruing to him on the disposal and the amount available for that relief shall be—

- (i) if he has attained the age of sixty-five years, ten thousand pounds,
- (ii) if he has not attained the age of sixty-five years, two thousand pounds for every year by which his age exceeds sixty, plus, for any odd part of a year, a corresponding part of two thousand pounds.

(2) Where subsection (1)(a) above applies the gains accruing to the individual on the disposal of chargeable business assets comprised in the disposal by way of sale or gift shall be aggregated, and only so much of that aggregate as exceeds the amount available for relief under this section shall be chargeable gains (but not so as to affect liability in respect of gains accruing on the disposal of assets other than chargeable business assets).

(3) Where subsection (1)(b) above applies—

- (a) the gains which accrue to the individual on the disposal of the shares or securities shall be aggregated, and

- (b) of a proportion of that aggregate sum which is equal to the proportion which the part of the value of the company's assets (including cash) at the time of the disposal which is attributable to the value of the company's chargeable business assets bears to the whole of that value, only so much as exceeds the amount available for relief under this section shall constitute chargeable gains (but not so as to affect liability in respect of gains representing the balance of the said aggregate sum).

(4) So far as the amount available for relief under subsection (1) above is applied in giving relief to an individual as respects a disposal within that subsection it shall not be applied in giving relief to that individual as respects any other disposal (and the relief shall be applied in the order in which any disposals take place), and—

- (a) if the total amount of relief given to an individual under this section exceeds five thousand pounds section 24(2) of this Act shall apply on the death of the individual as if the five thousand pounds there mentioned were reduced by the amount of the excess, and
- (b) if the total amount of relief given to an individual under this section is ten thousand pounds, no relief shall be given under the said section 24(2) on the death of that individual.

(5) In arriving at the aggregate under subsection (2) or subsection (3) above—

- (a) the respective amounts of the gains shall be computed in accordance with the provisions of this Act (other than this section) fixing the amount of chargeable gains, and
- (b) any allowable loss which accrues on the disposal shall be deducted,

and the provisions of this section shall not affect the computation of the amount of any allowable loss.

(6) In this section—

“chargeable business asset” means an asset (including goodwill but not including shares or securities or other assets held as investments) which is, or is an interest in, an asset used for the purposes of a trade, profession, vocation, office or employment carried on by the individual, or as the case may be by the individual's family company, other than an asset on the disposal of which no chargeable gain accrues or (where the disposal is of shares or securities in the family

## PART III

company) on the disposal of which no chargeable gain would accrue if the family company disposed of the asset at the time of the disposal of the shares or securities ;

“ family company ” means, in relation to an individual, a company the voting rights in which are—

(a) as to not less than twenty-five per cent., exercisable by the individual, or

(b) as to not less than seventy-five per cent., exercisable by the individual or a member of his family, and, as to not less than ten per cent., exercisable by the individual himself, and

“ family ” means, in relation to an individual, the husband or wife of the individual, and a relative of the individual or the individual’s husband or wife, and “ relative ” means brother, sister, ancestor or lineal descendant ;

“ full time working director ” means a director who is required to devote substantially the whole of his time to the service of the company in a managerial or technical capacity ;

“ trade ”, “ profession ”, “ vocation ”, “ office ” and “ employment ” have the same meanings as in the Income Tax Acts ;

“ trading company ” has the meaning given by paragraph 8 of Schedule 18 to this Act,

and in this section references to the disposal of the whole or part of a business include references to the disposal of the whole or part of the assets provided or held for the purposes of an office or employment by the person exercising that office or employment.

Exemption  
for charities  
and other  
miscellaneous  
exemptions.

35.—(1) Subject to subsection (2) of this section a gain shall not be a chargeable gain if it accrues to a charity and is applicable and applied for charitable purposes.

(2) If property held on charitable trusts ceases to be subject to charitable trusts—

(a) the trustees shall be treated as if they had disposed of, and immediately re-acquired, the property for a consideration equal to its market value, any gain on the disposal being treated as not accruing to a charity, and

(b) if and so far as any of that property represents, directly or indirectly, the consideration for the disposal of assets



by the trustees, any gain accruing on that disposal shall be treated as not having accrued to a charity,

and, notwithstanding the provisions of this Act limiting the time for making assessments, an assessment to capital gains tax chargeable by virtue of paragraph (b) above may be made at any time not more than three years after the end of the year of assessment in which the property ceases to be subject to charitable trusts.

(3) In section 461 of the Income Tax Act 1952 and section 73(3) of the Finance Act 1960 (diplomatic privileges) references to income tax shall include references to capital gains tax, and a gain shall not be a chargeable gain if accruing to a consular officer or employee of any foreign state to which section 24 of the Finance Act 1954 for the time being applies on the disposal of assets which at the time of the disposal were situated outside the United Kingdom. 1952 c. 10. 1960 c. 44. 1954 c. 44.

(4) Gains shall not be chargeable gains if accruing on the disposal of stock to which subsection (1) or subsection (2) of section 119 of the Income Tax Act 1952 (stock in the books of the Bank of England held on behalf of the Crown or by the National Debt Commissioners) applies.

(5) A gain shall not be a chargeable gain if accruing on the disposal by the trustees of any settled property held on trusts to which section 459 of the Income Tax Act 1952 (funds for reducing the national debt) applies.

**36.**—(1) A gain shall not be a chargeable gain if accruing to a person from his disposal of investments held by him as part of a fund approved under section 379 of the Income Tax Act 1952 (approved superannuation funds) but so that where part only of a fund is approved under that section the gain shall be exempt from being a chargeable gain to the same extent only as income derived from the assets would be exempt under that section. Superannuation funds.

(2) A gain shall not be a chargeable gain if accruing to a person from his acquisition and disposal of assets held by him as part of a fund of which income is exempt from tax under any of the following enactments (which relate to superannuation and similar funds), that is to say,—

- (a) in the Income Tax Act 1952 sections 381, 382 and 385 ;
- (b) in the Finance Act 1956 section 22(5) and section 40(3) ; 1956 c. 54.
- (c) in the Finance Act 1961 section 21 ; 1961 c. 36.
- (d) section 4(5) of the Ministerial Salaries and Pensions Act 1965 c. 11. 1965.

**37.**—(1) If in accordance with section 67 of this Act the total net gains of a unit trust or investment trust for an accounting period are apportioned to shares in the unit trust or investment Unit trusts and investment trusts.

## PART III

trust the amount so apportioned to any shares shall be treated for the purposes of this Part of this Act as if it were expenditure allowable under paragraph 4 of Schedule 6 to this Act and incurred by the person holding the shares at the time when the amount was apportioned to those shares.

(2) For the purposes of this section and the said section 67 "investment trust" means, as respects any accounting period, a company which is not a close company as defined in Schedule 18 to this Act and which is approved for the purposes of this section for that accounting period by the Board, and the Board shall not approve any company unless it is shown to their satisfaction—

- (a) that the company's income is derived wholly or mainly from shares or securities; and
- (b) subject to subsection (3) of this section that no holding in a company, other than an investment trust or a company which would qualify as an investment trust but for paragraph (c) of this subsection, represents more than fifteen per cent. by value of the investing company's investments, and
- (c) that the shares or securities of the company, or a class of them, are quoted on a recognised stock exchange in the United Kingdom, and
- (d) that the distribution as dividend of surpluses arising from the realisation of investments is prohibited by the company's memorandum or articles of association, and
- (e) that the company does not retain in respect of any accounting period more than fifteen per cent. of the income it derives from shares and securities.

(3) Subsection (2)(b) above shall not apply—

- (a) to a holding in a company acquired before 6th April 1965 which on that date represented not more than twenty-five per cent. by value of the investing company's investments, or
- (b) to a holding in a company acquired on or after that date which, when it was acquired, represented not more than fifteen per cent. by value of the investing company's investments,

so long as no addition is made to the holding.

(4) For the purposes of subsection (3) above—

- (a) "holding" means the shares or securities (whether of one class or more than one class) held in any one company, and

- (b) an addition is made to a holding whenever the investing company acquires shares or securities of that one company, otherwise than by being allotted shares or securities without becoming liable to give any consideration, and if an addition is made to a holding that holding is acquired when the addition, or the latest addition, is made to the holding, and
- (c) where in connection with a scheme of reconstruction or amalgamation, a company issues shares or securities to persons holding shares or securities in the second company in respect of and in proportion to (or as nearly as may be in proportion to) their holdings in the second company, without those persons becoming liable to give any consideration, a holding of the shares or securities in the second company and a corresponding holding of the shares or securities so issued shall be regarded as the same holding,

and in subsection (2)(c) above "recognised stock exchange in the United Kingdom" has the same meaning as in the Prevention of Fraud (Investments) Act 1958 except that it includes the Belfast Stock Exchange. 1958 c. 45.

**38.**—(1) If throughout a year of assessment all the issued Unit trusts for units in a unit trust scheme as defined in section 26(1) of the exempt unit Prevention of Fraud (Investments) Act 1958 or section 22 of holders. the Prevention of Fraud (Investments) Act (Northern Ireland) 1940 c. 9 (N.I.). 1940 are assets such that any gain accruing if they were disposed of by the unit holder would be wholly exempt from capital gains tax or corporation tax (otherwise than by reason of residence) gains accruing to the unit trust scheme in that year of assessment shall not be chargeable gains.

(2) If throughout a year of assessment all the issued units in a unit trust scheme as so defined constitute investments to which section 36(1) of this Act applies, each being an investment such that any gain accruing if it were disposed of by the unit holder would either be wholly exempt from capital gains tax or corporation tax, or be so exempt as to not less than eighty-five per cent., then of all the gains accruing to the unit trust scheme in that year of assessment one-tenth (that is one-tenth of what would apart from this subsection be chargeable gains) shall be chargeable gains; and section 37 of this Act, with the provisions of section 67 applying for the purposes of the said section 37, shall apply in relation to chargeable gains accruing to the unit trust scheme in that year of assessment (as reduced under this subsection) where the unit trust scheme is not within section 67(1) of this Act, as well as where it is.

**PART III**  
**Double**  
**taxation**  
**relief.**  
 1952 c. 10.

**39.—(1)** For the purpose of giving relief from double taxation in relation to capital gains tax and tax on chargeable gains charged under the law of any country outside the United Kingdom in sections 347 and 348 of the Income Tax Act 1952 (double taxation relief and unilateral relief), with Schedules 16 and 17 to that Act, for references to income there shall be substituted references to capital gains and for references to income tax there shall be substituted references to capital gains tax meaning, as the context may require, tax charged under the law of the United Kingdom or tax charged under the law of a country outside the United Kingdom.

(2) Any arrangements set out in an order made under the said section 347 either before the passing of this Act, or, in the case of an order of which a draft was laid before the House of Commons before the passing of this Act, made after the passing of this Act, shall so far as they provide (in whatever terms) for relief from tax chargeable in the United Kingdom on capital gains have effect in relation to capital gains tax.

(3) So far as by virtue of this section capital gains tax charged under the law of a country outside the United Kingdom may be brought into account under the said provisions of the Income Tax Act 1952 as applied by this section, that tax, whether relief is given by virtue of this section in respect of it or not, shall not be taken into account for the purposes of those provisions of the Income Tax Act 1952 as they apply apart from this section.

(4) Section 353 of the Income Tax Act 1952 (disclosure of information for purposes of double taxation) shall apply in relation to capital gains tax as it applies in relation to income tax.

Relief in  
 respect of  
 delayed  
 remittances  
 of gains.

**40.—(1)** A person charged or chargeable for any year of assessment in respect of chargeable gains accruing to him from the disposal of assets situated outside the United Kingdom may claim that the following provisions of this section shall apply, on showing that the following conditions are satisfied, that is—

- (a) that he was unable to transfer those gains to the United Kingdom, and
- (b) that that inability was due to the laws of the territory where the income arose, or to the executive action of its government, or to the impossibility of obtaining foreign currency in that territory, and
- (c) that the inability was not due to any want of reasonable endeavours on his part.

(2) If he so claims then for the purposes of capital gains tax—

- (a) there shall be deducted from the amounts on which he is assessed to capital gains tax for the year in which the

chargeable gain accrued to the claimant the amount as respects which the conditions in paragraphs (a), (b) and (c) above are satisfied, so far as applicable, but

- (b) the amount so deducted shall be assessed to capital gains tax on the claimant (or his personal representatives) as if it were an amount of chargeable gains accruing in the year of assessment in which the said conditions cease to be satisfied.

(3) No claim under this section shall be made in respect of any chargeable gain more than six years after the end of the year of assessment in which that gain accrues.

(4) The personal representatives of a deceased person may make any claim which he might have made under this section if he had not died.

*Chargeable gains accruing to non-resident companies and trusts*

**41.**—(1) This section applies as respects chargeable gains accruing to a company—

Non-resident company.

- (a) which is not resident in the United Kingdom, and  
 (b) which would be a close company as defined by Schedule 18 to this Act if it were resident in the United Kingdom.

(2) Subject to this section, every person who at the time when the chargeable gain accrues to the company is resident or ordinarily resident in the United Kingdom, who, if an individual, is domiciled in the United Kingdom and who holds shares in the company shall be treated for the purposes of this Part of this Act as if a part of the chargeable gain had accrued to him.

(3) That part shall be equal to the proportion of the assets of the company to which that person would be entitled on a liquidation of the company at the time when the chargeable gain accrues to the company.

(4) If the part of a chargeable gain attributable to a person under subsection (2) of this section is less than one-twentieth, the said subsection (2) shall not apply to that person.

(5) This section shall not apply in relation to—

- (a) any amount in respect of the chargeable gain which is distributed, whether by way of dividend or distribution of capital or on the dissolution of the company, to persons holding shares in the company, or creditors of the company, within two years from the time when the chargeable gain accrued to the company, or  
 (b) a chargeable gain accruing on the disposal of assets, being tangible property, whether movable or immovable, or a lease of such property, where the property

P\*

## PART III

was used, and used only, for the purposes of a trade carried on by the company wholly outside the United Kingdom, or

(c) to a chargeable gain in respect of which the company is chargeable to tax by virtue of section 50(2)(b) of this Act.

(6) Subsection (5)(a) above shall not prevent the making of an assessment in pursuance of this section but if, by virtue of that paragraph, this section is excluded all such adjustments, whether by way of repayment or discharge of tax or otherwise, shall be made as will give effect to the provisions of that paragraph.

(7) The amount of capital gains tax paid by a person in pursuance of subsection (2) of this section (so far as not reimbursed by the company) shall be allowable as a deduction in the computation under this Part of this Act of a gain accruing on the disposal by him of the shares by reference to which the tax was paid.

(8) So far as it would go to reduce or extinguish chargeable gains accruing by virtue of this section to a person in a year of assessment this section shall apply in relation to a loss accruing to the company on the disposal of an asset in that year of assessment as it would apply if a gain instead of a loss had accrued to the company on the disposal, but shall only so apply in relation to that person; and subject to the foregoing provisions of this subsection this section shall not apply in relation to a loss accruing to the company.

(9) If the person owning any of the shares in the company at the time when the chargeable gain accrues to the company is itself a company which is not resident in the United Kingdom but which would be a close company as defined in Schedule 18 to this Act if it were resident in the United Kingdom, an amount equal to the amount apportioned under subsection (3) of this section out of the chargeable gain to the shares so owned shall be apportioned among the issued shares of the second-mentioned company, and the holders of those shares shall be treated in accordance with subsection (2) of this section, and so on through any number of companies.

Non-resident  
trust.

**42.**—(1) This section applies as respects chargeable gains accruing to the trustees of a settlement if the trustees are not resident and not ordinarily resident in the United Kingdom, and if the settlor, or one of the settlors, is domiciled and either resident or ordinarily resident in the United Kingdom, or was domiciled and either resident or ordinarily resident in the United Kingdom when he made his settlement.

(2) Any beneficiary under the settlement who is domiciled and either resident or ordinarily resident in the United Kingdom during any year of assessment shall be treated for the purposes of this Part of this Act as if an apportioned part of the amount, if any, on which the trustees would have been chargeable to capital gains tax under section 20(4) of this Act, if domiciled and either resident or ordinarily resident in the United Kingdom in that year of assessment, had been chargeable gains accruing to the beneficiary in that year of assessment; and for the purposes of this section any such amount shall be apportioned in such manner as is just and reasonable between persons having interests in the settled property, whether the interest be a life interest or an interest in reversion, and so that the chargeable gain is apportioned, as near as may be, according to the respective values of those interests, disregarding in the case of a defeasible interest the possibility of defeasance.

(3) For the purposes of this section—

- (a) if in any of the three years ending with that in which the chargeable gain accrues a person has received a payment or payments out of the income of the settled property made in exercise of a discretion he shall be regarded, in relation to that chargeable gain, as having an interest in the settled property of a value equal to that of an annuity of a yearly amount equal to one-third of the total of the payments so received by him in the said three years, and
  - (b) if a person receives at any time after the chargeable gain accrues a capital payment made out of the settled property in exercise of a discretion, being a payment which represents the chargeable gain in whole or part then, except so far as any part of the gain has been attributed under this section to some other person who is domiciled and resident or ordinarily resident in the United Kingdom, that person shall, if domiciled and resident or ordinarily resident in the United Kingdom, be treated as if the chargeable gain, or as the case may be the part of the chargeable gain represented by the capital payment, had accrued to him at the time when he received the capital payment.
- (4) In the case of a settlement made before 6th April 1965—
- (a) subsection (2) of this section shall not apply to a beneficiary whose interest is solely in the income of the settled property, and who cannot, by means of the exercise of any power of appointment or power of revocation or otherwise, obtain for himself, whether with or without the consent of any other person, any part of the capital represented by the settled property, and

## PART III

(b) payment of capital gains tax chargeable on a gain apportioned to a beneficiary in respect of an interest in reversion in any part of the capital represented by the settled property may be postponed until that person becomes absolutely entitled to that part of the settled property, or disposes of the whole or any part of his interest, unless he can, by any means described in paragraph (a) above, obtain for himself any of it at any earlier time,

and for the purposes of this subsection, property added to a settlement after the settlement is made shall be regarded as property under a separate settlement made at the time when the property is so added.

(5) In any case in which the amount of any capital gains tax payable by a beneficiary under a settlement in accordance with the provisions of this section is paid by the trustees of the settlement such amount shall not for the purposes of taxation be regarded as a payment to such beneficiary.

(6) This section shall not apply in relation to a loss accruing to the trustees of the settlement.

(7) In this section “settlement” and “settlor” have the same meanings as in Chapter III of Part XVIII of the Income Tax Act 1952 and “settled property” shall be construed accordingly.

1952 c. 10.

*Supplemental*

Residence  
and location  
of assets.

43.—(1) In this Part of this Act “resident” and “ordinarily resident” have the same meanings as in the Income Tax Acts.

(2) Subject to section 20(2) of this Act an individual who is in the United Kingdom for some temporary purpose only and not with any view or intent to establish his residence in the United Kingdom shall be charged to capital gains tax on chargeable gains accruing in any year of assessment if and only if the period (or the sum of the periods) for which he is resident in the United Kingdom in that year of assessment exceeds six months.

(3) For the purposes of this Part of this Act—

- (a) the situation of rights or interests (otherwise than by way of security) in or over immovable property is that of the immovable property,
- (b) subject to the following provisions of this subsection, the situation of rights or interests (otherwise than by way of security) in or over tangible movable property is that of the tangible movable property,
- (c) subject to the following provisions of this subsection, a debt, secured or unsecured, is situated in the United



Kingdom if and only if the creditor is resident in the United Kingdom,

- (d) shares or securities issued by any municipal or governmental authority, or by any body created by such an authority, are situated in the country of that authority,
- (e) subject to paragraph (d) above, registered shares or securities are situated where they are registered and, if registered in more than one register, where the principal register is situated,
- (f) a ship or aircraft is situated in the United Kingdom if and only if the owner is then resident in the United Kingdom, and an interest or right in or over a ship or aircraft is situated in the United Kingdom if and only if the person entitled to the interest or right is resident in the United Kingdom,
- (g) the situation of good-will as a trade, business or professional asset is at the place where the trade, business or profession is carried on,
- (h) patents, trade-marks and designs are situated where they are registered, and if registered in more than one register, where each register is situated, and copyright, franchises, rights and licences to use any copyright material, patent, trade-mark or design are situated in the United Kingdom if they, or any rights derived from them, are exercisable in the United Kingdom,
- (i) a judgment debt is situated where the judgment is recorded.

**44.**—(1) Subject to the following subsections, in this Part Valuation. of this Act “market value” in relation to any assets means the price which those assets might reasonably be expected to fetch on a sale in the open market.

(2) In estimating the market value of any assets no reduction shall be made in the estimate on account of the estimate being made on the assumption that the whole of the assets is to be placed on the market at one and the same time :

Provided that where capital gains tax is chargeable, or an allowable loss accrues, in consequence of death and the market value of any property on the date of death taken into account for the purposes of that tax or loss has been depreciated by reason of the death the estimate of the market value shall take that depreciation into account.

(3) Subject to paragraph 22(3) of Schedule 6 to this Act the market value of shares or securities quoted on the London Stock Exchange shall, except where in consequence of special

**PART III** circumstances prices so quoted are by themselves not a proper measure of market value, be as follows—

- (a) the lower of the two prices shown in the quotations for the shares or securities in the Stock Exchange Official Daily List on the relevant date plus one-quarter of the difference between those two figures, or
- (b) halfway between the highest and lowest prices at which bargains, other than bargains done at special prices, were recorded in the shares or securities for the relevant date,

choosing the amount under paragraph (a) if less than that under paragraph (b), or if no such bargains were recorded for the relevant date, and choosing the amount under paragraph (b) if less than that under paragraph (a):

Provided that—

- (i) this subsection shall not apply to shares or securities for which some other stock exchange in the United Kingdom affords a more active market; and
- (ii) if the London Stock Exchange is closed on the relevant date the market value shall be ascertained by reference to the latest previous date or earliest subsequent date on which it is open, whichever affords the lower market value.

1958 c. 45.

1940 c. 9 (N.I.).

(4) Subject to paragraph 22(3) of Schedule 6 to this Act in this Part of this Act “market value” in relation to any rights of unit holders in any unit trust scheme (as defined in section 26(1) of the Prevention of Fraud (Investments) Act 1958 or section 22 of the Prevention of Fraud (Investments) Act (Northern Ireland) 1940) the buying and selling prices of which are published daily by the managers of the scheme shall mean an amount equal to the buying price (that is the lower price) so published on the relevant date, or if none were published on that date, on the latest date before.

1947 c. 14.

(5) In relation to an asset of a kind the sale of which is subject to restrictions imposed under the Exchange Control Act 1947 such that part of what is paid by the purchaser is not retainable by the seller the market value, as arrived at under subsection (1), subsection (3) or subsection (4) of this section, shall be subject to such adjustment as is appropriate having regard to the difference between the amount payable by a purchaser and the amount receivable by a seller.

(6) If and so far as the question in dispute on any appeal against an assessment to tax (whether capital gains tax or corporation tax) on chargeable gains, or against a decision on a

claim under this Part of this Act is a question of the value of any land, or of a lease of land then— PART III

- (a) if the land is in England or Wales the question shall be determined on a reference to the Lands Tribunal, and
- (b) if the land is in Northern Ireland the question shall be determined on a reference to the Lands Tribunal for Northern Ireland.

(7) In relation to land and leases of land in Scotland for any reference to the Lands Tribunal there shall be substituted a reference to the Lands Tribunal for Scotland :

Provided that until sections 1 to 3 of the Lands Tribunal Act 1949 c. 42. 1949 come into force as regards Scotland, this subsection shall have effect as if for the reference to the Lands Tribunal for Scotland there were substituted a reference to a person selected from the panel of referees appointed under Part I of the Finance 1910 c. 8. (1909-1910) Act 1910.

(8) If and so far as any such appeal involves the question of the value of any shares or securities in a company resident in the United Kingdom, other than shares or securities dealt in on a stock exchange in the United Kingdom, that question shall be determined by the General Commissioners having jurisdiction in an appeal from an assessment to income tax or corporation tax made on the company, but subject to section 11(4) of the Income Tax Management Act 1964 (under which the assumption of jurisdiction by Commissioners cannot be questioned after the proceedings are finished). 1964 c. 37.

**45.—(1)** In this Part of this Act, unless the context otherwise requires,— Interpretation and other supplemental provisions.

- “ the Board ” means the Commissioners of Inland Revenue ;
- “ branch or agency ” means any factorship, agency, receivership, branch or management, but does not include any person within the exemptions in section 373 of the Income Tax Act 1952 (general agents and brokers), and 1952 c. 10.
- “ principal ” means, in relation to the branch or agency, the person, by whatever name called, managing or in charge of the branch or agency ;
- “ allowable loss ” has the meaning given by section 23 of this Act ;
- “ chargeable gain ” has the meaning given by section 22(10) of this Act ;
- “ class ”, in relation to shares or securities, means a class of shares or securities of any one company ;
- “ company ” includes any body corporate or unincorporated association but does not include a partnership ;
- “ control ” shall be construed in accordance with paragraph 3 of Schedule 18 to this Act ;

## PART III

## “ lease ”—

(a) in relation to land, includes an underlease, sublease or any tenancy or licence, and any agreement for a lease, underlease, sublease or tenancy or licence and, in the case of land outside the United Kingdom, any interest corresponding to a lease as so defined,

(b) in relation to any description of property other than land, means any kind of agreement or arrangement under which payments are made for the use of, or otherwise in respect of, property,

and “ lessor ”, “ lessee ” and “ rent ” shall be construed accordingly.

“ legatee ” includes any person taking under a testamentary disposition or on an intestacy or partial intestacy, whether he takes beneficially or as trustee, and a donatio mortis causa shall be treated as a testamentary disposition and shall not be treated as a gift ;

“ part disposal ” has the meaning given by section 22(2) of this Act ;

1952 c. 10.

“ personal representatives ” has the meaning assigned to it by section 423(4) of the Income Tax Act 1952 ;

“ settled property ” means, subject to subsection (8) below, any property held in trust other than property to which section 22(5) of this Act applies ;

“ shares ” includes stock, and shares or debentures comprised in any letter of allotment or similar instrument shall be treated as issued unless the right to the shares or debentures thereby conferred remains provisional until accepted and there has been no acceptance ;

“ trade ” has the same meaning as in the Income Tax Acts ;

1960 c. 44.

“ trading stock ” has the meaning given by section 143(4) of the Income Tax Act 1952 as extended by section 35(5) of the Finance Act 1960 ;

“wasting asset” has the meaning given by paragraph 9 of Schedule 6 to this Act and paragraph 1 of Schedule 8 to this Act;

“year of assessment” means, in relation to capital gains tax, a year beginning on 6th April and ending on 5th April in the following calendar year, and “1965-66” and so on indicate years of assessment as in the Income Tax Acts.

(2) References in this Part of this Act to Part X of the Income Tax Act 1952 shall be construed as if they were references contained in the Income Tax Acts.

(3) References in this Part of this Act to a married woman living with her husband should be construed in accordance with section 361(1)(2) of the Income Tax Act 1952. PART III  
1952 c. 10.

(4) A hire-purchase or other transaction under which the use and enjoyment of an asset is obtained by a person for a period at the end of which the property in the asset will or may pass to that person shall be treated for the purposes of this Part of this Act, both in relation to that person and in relation to the person from whom he obtains the use and enjoyment of the asset, as if it amounted to an entire disposal of the asset to that person at the beginning of the period for which he obtains the use and enjoyment of the asset, but subject to such adjustments of tax, whether by way of repayment or discharge of tax or otherwise, as may be required where the period for which that person has the use and enjoyment of the asset terminates without the property in the asset passing to him.

(5) In the case of a disposal within paragraph (a), (b) (c) or (d) of section 22(3) of this Act the time of the disposal shall be the time when the capital sum is received as described in that subsection.

(6) For the purposes of section 20(7) of this Act, there shall be treated as received in the United Kingdom in respect of any gain all amounts paid, used or enjoyed in or in any manner or form transmitted or brought to the United Kingdom and section 24 of the Finance Act 1953 (under which income applied outside the United Kingdom in payment of debts is, in certain cases, treated as received in the United Kingdom) shall apply as it would apply for purposes of section 132(3) of the Income Tax Act 1952 if the gain were income arising from possessions out of the United Kingdom. 1953 c. 34.

(7) Where two or more persons carry on a trade or business in partnership—

- (a) tax in respect of chargeable gains accruing to them on the disposal of any partnership assets shall, in Scotland as well as elsewhere in the United Kingdom, be assessed and charged on them separately, and
- (b) any partnership dealings shall be treated as dealings by the partners and not by the firm as such, and
- (c) section 147 of the Income Tax Act 1952 (residence of partnerships) shall apply in relation to tax chargeable in pursuance of this Part of this Act as it applies in relation to income tax.

(8) This Part of this Act shall apply in relation to any unit trust scheme (as defined in section 26(1) of the Prevention of Fraud (Investments) Act 1958 or section 22 of the Prevention 1958 c. 45.

**PART III** of Fraud (Investments) Act (Northern Ireland) 1940 as if the  
 1940 c. 9 (N.I.). scheme were a company, as if the rights of the unit holders  
 were shares in the company, and in the case of an authorised  
 unit trust scheme within the meaning of section 71 of the  
 1960 c. 44. Finance Act 1960 as if the company were resident and ordinarily  
 resident in the United Kingdom.

(9) Any provision in this Part of this Act introducing the assumption that assets are sold and immediately re-acquired shall not imply that any expenditure is incurred as incidental to the sale or re-acquisition.

(10) Any reference in any Act passed before this Act and, unless the contrary is expressly provided, in any Act passed with or after this Act, to duties leviable on death shall not include a reference to capital gains tax and references to profits or gains in the Income Tax Acts shall not include references to chargeable gains.

1952 c. 10. (11) Section 512 of the Income Tax Act 1952 (which overrides exemptions under local Acts and other special exemptions) shall apply in relation to tax chargeable in pursuance of this Part of this Act as it applies in relation to income tax.

(12) Schedule 10 to this Act (administration) shall have effect for the purposes of this Act.

## PART IV

### TAXATION OF COMPANIES AND OF COMPANY DISTRIBUTIONS

#### *General system of taxation*

Introduction  
 for companies  
 etc. of  
 corporation  
 tax, in place  
 of income  
 tax and  
 profits tax.

**46.**—(1) For the financial years 1964 and 1965 there shall be charged on profits of companies a tax, to be called corporation tax, at such rate as Parliament may hereafter determine; and corporation tax shall be charged also, and this Part of this Act shall apply, for any later financial year for which Parliament so determines.

(2) For years of assessment after the year 1965-66 the provisions of the Income Tax Acts relating to the charge of income tax other than surtax shall not apply to income of a company (not arising to it in a fiduciary or representative capacity) if—

- (a) the company is resident in the United Kingdom; or
- (b) the income is, in the case of a company not so resident, within the chargeable profits of the company as defined for purposes of corporation tax.

## PART IV

(3) The profits tax shall not be chargeable for accounting periods or parts of accounting periods falling after the end of the year 1965-66, and references to the years of charge to the national defence contribution shall be construed accordingly as references to a period ending with that year.

(4) A company shall not be chargeable to capital gains tax in respect of gains accruing to it so that it is chargeable in respect of them to corporation tax or would be so chargeable but for an exemption from corporation tax.

(5) In this Part of this Act, unless the context otherwise requires—

- (a) “company” means, subject to sections 66 and 67 of this Act, any body corporate or unincorporated association, but does not include a partnership;
- (b) “profits” means income and chargeable gains, and “chargeable gains” has the same meaning as in Part III of this Act.

**47.**—(1) Except as otherwise provided by this Part of this Act, corporation tax shall not be chargeable on dividends and other distributions of a company resident in the United Kingdom, nor shall any such dividends or distributions be taken into account in computing income for corporation tax; but income tax for a year of assessment after the year 1965-66 shall be chargeable under a new Schedule F in respect of all dividends and other distributions in that year of a company resident in the United Kingdom which are not charged under Schedule D or Schedule E and are not specially exempted from income tax, and for purposes of income tax all such distributions shall be regarded as income, however they fall to be dealt with in the hands of the recipient.

Taxation of  
company  
distributions.

(2) Income tax under Schedule F for any year of assessment shall be charged in respect of any distribution made in the year on such sum as, after deduction of income tax thereon at the standard rate, equals the amount or value of the distribution after any deduction of income tax actually made; and, subject to any enactment to the contrary, the distribution shall be deemed for purposes of income tax to represent income, of an amount equal to that sum, on which income tax has been borne by deduction:

Provided that in the case of preference dividends the tax chargeable and the amount of income represented by the dividends shall be determined by reference to the fixed gross rate of dividend.

## PART IV

1952 c. 10.

(3) Where, in the year 1966-67 or any later year of assessment, a company resident in the United Kingdom makes any distribution, not being a payment of interest other than yearly interest nor a payment in respect of which deductions or repayments of income tax may fall to be made under section 157 (pay as you earn) of the Income Tax Act 1952, the company shall under this subsection account for and pay income tax in respect of the distribution at the standard rate for that year.

(4) Where a company is liable under subsection (3) above to account for income tax in respect of any payment made by it, and the company is not otherwise entitled to deduct income tax from the payment, the company on making the payment shall be entitled under this subsection to deduct out of it an amount equal to the income tax for which it is liable to account in respect of the payment; and as against any person entitled to the payment the company shall be acquitted and discharged of so much money as is represented by the deduction, as if that sum had been actually paid.

1963 c. 25.

Section 50 of the Finance Act 1963 (certificates of deduction) shall apply in relation to this subsection as it applies in relation to section 169 or 170 of the Income Tax Act 1952.

(5) Schedule 11 to this Act shall have effect with respect to the meaning in this Part of this Act of "distribution", and for determining the persons to whom certain distributions are to be treated as made; but references in this Part of this Act to distributions of a company, except references in any provision specially relating to a winding-up, shall not apply to distributions made in respect of share capital in a winding-up, nor shall any dividend or bonus deductible in computing income as mentioned in section 444(2) of the Income Tax Act 1952 (which relates to industrial and provident societies and bodies engaged in mutual trading) be regarded as a distribution.

Tax on  
distributions  
etc. received  
by U.K.  
company.

**48.—**(1) Subject to the provisions of this Part of this Act a company resident in the United Kingdom shall not, in respect of distributions received in the year 1966-67 or a later year of assessment from another such company (in this Part of this Act referred to as the recipient's "franked investment income"), be entitled to repayment of income tax on any surplus in amount or value of that franked investment income over the aggregate amount or value of the distributions made by it in that year.

(2) Where in any such year of assessment a company has such a surplus of franked investment income, the surplus shall be carried forward to the following year and treated for purposes



of this section (including any further application of this subsection) as an amount of franked investment income received in that year; but where by virtue of this subsection income tax in respect of franked investment income received in any year of assessment becomes repayable in a later year, it shall be repaid at the rate for the year in which the income was received, and tax for an earlier year of assessment shall be repaid before tax for a later year.

(3) Where a company receives dividends from another company (both being resident in the United Kingdom), and either—

- (a) the company paying the dividends is a subsidiary of the other or of a company so resident of which the other is a subsidiary; or
- (b) the business of the company paying the dividends consists wholly or mainly of the carrying on of a trade or trades, and three-quarters or more of the ordinary share capital of that company is owned between them by five or fewer companies so resident, of which the company receiving the dividends is one and of which none owns less than one-twentieth of that capital;

then, subject to Schedule 12 to this Act, the company receiving the dividends and the company paying them may jointly elect that this subsection shall apply to the dividends received from the latter by the former, and so long as the election is in force any such dividends shall be excluded from section 47(3) of this Act and from this section, and are accordingly not included, unless otherwise stated, in references to the franked investment income of the company receiving them (but are in this Part of this Act referred to as “group income” of that company):

Provided that an election under this subsection shall not prevent the payment of any amount of dividends under deduction of income tax, and where notwithstanding the election any amount is so paid, this Part of this Act shall have effect in relation to it as if there had been no such election.

(4) Subsection (1) above shall not apply to a company which is wholly exempt from corporation tax or is only not exempt in respect of trading income, nor to any distributions received by a company which fall, or would if they consisted of dividends on shares fall, within any exemption from income tax conferred by any provision of the Income Tax Acts having effect at the passing of this Act.

(5) No payment made in or after the year 1966-67 by a company resident in the United Kingdom shall by virtue of this section or otherwise be treated for any purpose of the Income Tax Acts as paid out of profits or gains brought into charge to

## PART IV

income tax ; nor shall any right or obligation under the Income Tax Acts to deduct income tax from any payment be affected by the fact that the recipient is a company not chargeable to income tax in respect of the payment.

(6) Subject to the provisions of this Part of this Act, where in the year 1966-67 or any later year of assessment a company resident in the United Kingdom receives any payment on which it bears income tax by deduction (not being franked investment income), the income tax thereon shall be set off against any corporation tax assessable on the company by an assessment made for the accounting period in which that payment falls to be taken into account for corporation tax (or would fall to be taken into account but for any exemption from corporation tax) ; and accordingly in respect of that payment the company, unless wholly exempt from corporation tax, shall not be entitled to a repayment of income tax before the assessment for that accounting period is finally determined and it appears that a repayment is due.

(7) Where in the year 1966-67 or any later year of assessment a company receives from another company (both being resident in the United Kingdom) any such payments as are referred to below in this subsection, and the conditions of subsection (3)(a) or (b) above would be satisfied in relation to the companies if the payments were dividends, then, subject to Schedule 12 to this Act, the company receiving the payments and the company paying them may jointly elect that this subsection shall apply to any such payments received from the latter by the former, and so long as the election is in force those payments may be made without deduction of income tax and section 170 of the Income Tax Act 1952 shall not apply thereto.

1952 c. 10.

The payments for which an election may be made under this subsection are any payments which are for corporation tax charges on income of the company making them.

(8) Schedule 12 to this Act shall have effect for the purpose of implementing the foregoing subsections, and for regulating the time and manner in which companies resident in the United Kingdom are to account for and pay income tax in respect of distributions made by them, and in respect of payments from which tax is deductible other than distributions, or are to be repaid income tax in respect of distributions and payments received by them.

(9) References in this section to distributions or payments received by a company apply to any received by another person on behalf of or in trust for the company, but not to any received by the company on behalf of or in trust for another person,

and nothing in this section shall apply to distributions in respect of which the company making them is not liable (apart from any election under subsection (3) above) to account for income tax under section 47(3) of this Act ; and references to “franked investment income” and “group income” shall be construed accordingly.

PART IV

### *Corporation tax*

49.—(1) Subject to any exceptions provided for by this Part of this Act, a company shall be chargeable to corporation tax on all its profits wherever arising.

General  
scheme of  
corporation  
tax.

(2) A company shall be chargeable to corporation tax on profits accruing for its benefit under any trust, or arising under any partnership, in any case in which it would be so chargeable if the profits accrued to it directly ; and a company shall be chargeable to corporation tax on profits arising in the winding up of the company, but shall not otherwise be chargeable to corporation tax on profits accruing to it in a fiduciary or representative capacity except as respects its own beneficial interest (if any) in those profits.

(3) Corporation tax for any financial year shall be charged on profits arising in that year ; but assessments to corporation tax shall be made on a company by reference to accounting periods, and the amount chargeable (after making all proper deductions) of the profits arising in an accounting period shall, where necessary, be apportioned between the financial years in which the accounting period falls.

(4) Except as provided by this Part of this Act, corporation tax assessed for an accounting period shall be paid within nine months from the end of that period or, if it is later, within one month from the making of the assessment.

(5) No assessment to corporation tax for the financial year 1964 or 1965 shall be made before the passing of an Act fixing the rate of tax for the year ; but in the financial year 1966 or any later year assessments for accounting periods falling wholly or partly in that year or (subject to subsection (6) below) in the preceding year may, notwithstanding that corporation tax has not at the time been charged for the year in question, charge tax for so much of the period as falls within that year according to the rate of tax last fixed, but any such charge shall be subject to later adjustment, if need be, by discharge or repayment of tax or by a further assessment if for that year corporation tax is not charged by an Act passed not later than 5th August next after the end of the year or is charged otherwise than as it has been assessed.

## PART IV

(6) Where the Committee of Ways and Means of the House of Commons (being a Committee of the whole House) passes a Resolution for fixing the rate of corporation tax for the financial year 1966 or any later year, or for altering the tax for any such year, and the Resolution is agreed to by the House, then any assessment to tax afterwards made by virtue of subsection (5) above may be made in accordance with the Resolution; but no assessment made by virtue of that subsection more than one month after the end of any financial year shall charge tax for that year, unless a Resolution for charging corporation tax for that year has been so passed and agreed to, nor shall any assessment be made by virtue of any such Resolution more than four months after the date on which the Resolution is passed by the Committee of Ways and Means.

(7) Corporation tax shall be under the care and management of the Commissioners of Inland Revenue (in this Part of this Act referred to as "the Board"), and the Board may do all such acts as may be deemed necessary and expedient for raising, collecting, receiving and accounting for the tax in the like manner as they are authorised to do with relation to any other duties under their care and management; and all enactments relating to the assessing, collecting, receiving and accounting for income tax (including enactments conferring or regulating a right of appeal), so far as they are consistent with the provisions of this Part of this Act, shall apply in like manner as nearly as may be in relation to corporation tax.

Companies  
not resident  
in the United  
Kingdom.

50.—(1) A company not resident in the United Kingdom shall not be within the charge to corporation tax unless it carries on a trade in the United Kingdom through a branch or agency but, if it does so, it shall, subject to any exceptions provided for by this Part of this Act, be chargeable to corporation tax on all its chargeable profits wherever arising.

(2) For purposes of corporation tax the chargeable profits of a company not resident in the United Kingdom but carrying on a trade there through a branch or agency shall be—

- (a) any trading income arising directly or indirectly through or from the branch or agency, and any income from property or rights used by, or held by or for, the branch or agency (but so that this paragraph shall not include distributions received from companies resident in the United Kingdom); and
- (b) such chargeable gains accruing on the disposal of assets situated in the United Kingdom as are by Part III of this Act made chargeable to capital gains tax in the case of an individual not resident or ordinarily resident in the United Kingdom.

(3) Where, in the year 1966-67 or any later year of assessment, a company not resident in the United Kingdom receives any payment on which it bears income tax by deduction, and the payment forms part of, or is to be taken into account in computing, the company's income chargeable to corporation tax, the income tax thereon shall be set off against any corporation tax assessable on that income by an assessment made for the accounting period in which the payment falls to be taken into account for corporation tax; and accordingly in respect of that payment the company shall not be entitled to a repayment of income tax before the assessment for that accounting period is finally determined and it appears that a repayment is due.

(4) Without prejudice to the general application of income tax procedure to corporation tax, the provisions of Part XVI of the Income Tax Act 1952 relating to the assessment and charge of income tax on persons not resident in the United Kingdom, so far as they are applicable to tax chargeable on a company, shall apply with any necessary adaptations in relation to corporation tax chargeable on companies not resident in the United Kingdom. 1952 c. 10.

**51.**—(1) Except as otherwise provided by this Part of this Act, corporation tax shall be assessed and charged for any accounting period of a company on the full amount of the profits arising in the period (whether or not received in or transmitted to the United Kingdom) without any other deduction than is authorised by this Act. Basis of, and periods for, assessment.

(2) An accounting period of a company shall begin for purposes of corporation tax whenever—

- (a) the company, not then being within the charge to tax, comes within it, whether by the coming into force of any provision of this Part of this Act, or by the company becoming resident in the United Kingdom or acquiring a source of income, or otherwise; or
- (b) an accounting period of the company ends without the company then ceasing to be within the charge to tax.

(3) An accounting period of a company shall end for purposes of corporation tax on the first occurrence of any of the following:—

- (a) the expiration of twelve months from the beginning of the accounting period;
- (b) an accounting date of the company or, if there is a period for which the company does not make up accounts, the end of that period;

## PART IV

- (c) the company beginning or ceasing to carry on any trade, or to be, in respect of a trade, within the charge to tax ;
- (d) the company beginning or ceasing to be resident in the United Kingdom ;
- (e) the company ceasing to be within the charge to tax.

(4) For the purposes of this section a company resident in the United Kingdom, if not otherwise within the charge to corporation tax, shall be treated as coming within the charge to tax at the beginning of the year 1966-67 or at the time when it commences to carry on business, whichever is the later.

(5) If a company carrying on more than one trade makes up accounts of any of them to different dates, and does not make up general accounts for the whole of the company's activities, subsection (3)(b) above shall apply with reference to the accounting date of such one of the trades as the Board may determine.

(6) Notwithstanding anything in the foregoing subsections, where a company is wound up, an accounting period shall end and a new one begin with the commencement of the winding up, and thereafter an accounting period shall not end otherwise than by the expiration of twelve months from its beginning or by the completion of the winding up.

For this purpose a winding up is to be taken to commence on the passing by the company of a resolution for the winding up of the company, or on the presentation of a winding up petition if no such resolution has previously been passed and a winding up order is made on the petition, or on the doing of any other act for a like purpose in the case of a winding up otherwise than under the Companies Act 1948.

1948 c. 38.

(7) Where it appears to the inspector that the beginning or end of any accounting period of a company is uncertain, he may make an assessment on the company for such period, not exceeding twelve months, as appears to him appropriate, and that period shall be treated for all purposes as an accounting period of the company unless either the inspector on further facts coming to his knowledge sees fit to revise it or on an appeal against the assessment in respect of some other matter the company shows the true accounting periods ; and if on an appeal against an assessment made by virtue of this subsection the company shows the true accounting periods, the assessment appealed against shall, as regards the period to which it relates, have effect as an assessment or assessments for the true accounting periods, and there may be made such other assessments for any such periods or any of them as might have been made at the time when the assessment appealed against was made.

**52.**—(1) In computing the corporation tax chargeable for any accounting period of a company any charges on income paid by the company in the accounting period (but not before the year 1966-67), so far as paid out of the company's profits brought into charge to corporation tax, shall be allowed as deductions against the total profits for the period as reduced by any other relief from tax. PART IV  
Allowance  
of charges  
on income.

(2) Subject to the following subsections, "charges on income" means for the purposes of corporation tax payments of any description mentioned in subsection (3) below, not being dividends or other distributions of the company; but no payment which is deductible in computing profits or any description of profits for purposes of corporation tax shall be treated as a charge on income.

(3) The payments referred to in subsection (2) above are—

(a) any yearly interest, annuity or other annual payment and any such other payments as are mentioned in section 169(3) of the Income Tax Act 1952, but not including sums falling within section 169(4) (rents, etc.); and 1952 c. 10.

(b) any other interest payable in the United Kingdom on an advance from a bank carrying on a bona fide banking business in the United Kingdom, or from a person who in the opinion of the Board is bona fide carrying on business as a member of a stock exchange in the United Kingdom or bona fide carrying on the business of a discount house in the United Kingdom;

and for the purposes of this section any interest payable by a company as mentioned in paragraph (b) above shall be treated as paid on its being debited to the company's account in the books of the person to whom it is payable.

(4) No such payment made by a company as is mentioned in subsection (3) above shall be treated as a charge on income if—

(a) the payment is charged to capital, or the payment is not ultimately borne by the company; or

(b) the payment is not made under a liability incurred for a valuable and sufficient consideration (and, in the case of a company not resident in the United Kingdom, incurred wholly and exclusively for the purposes of a trade carried on by it in the United Kingdom through a branch or agency), and is not a covenanted donation to charity.

In this subsection "covenanted donation to charity" means a payment under a disposition or covenant made by the company in favour of a body of persons or trust established for

**PART IV** charitable purposes only, whereby the like annual payments (of which the donation is one) become payable for a period which may exceed six years and is not capable of earlier termination under any power exercisable without the consent of the persons for the time being entitled to the payments.

(5) No such payment as is mentioned in subsection (3)(a) above made by a company to a person not resident in the United Kingdom shall be treated as a charge on income unless the company is so resident and either—

1952 c. 10.

- (a) the company deducts income tax from the payment in accordance with section 170 of the Income Tax Act 1952, and accounts under this Part of this Act for the tax so deducted ; or
- (b) the company is carrying on a trade and the payment is a payment of interest satisfying the conditions of section 138(1)(c) to (e) of the Income Tax Act 1952 (under which section certain interest payable overseas is deductible in computing trading profits for purposes of income tax) and the liability to pay the interest was incurred wholly or mainly for the purposes of activities of that trade carried on outside the United Kingdom ; or
- (c) the payment is one payable out of income brought into charge to tax under Case IV or V of Schedule D :

Provided that for purposes of paragraph (b) above the company shall be treated as carrying on any trade carried on by a subsidiary of it (both being bodies corporate), if the subsidiary also is resident in the United Kingdom ; and for this purpose "subsidiary", subject to subsection (6) below, has the meaning assigned to it for certain purposes of the profits tax by section 42 of the Finance Act 1938.

1938 c. 46.

(6) In determining for the purpose of subsection (5)(b) above whether one company is a subsidiary of another that other company shall be treated as not being the owner—

- (a) of any share capital which it owns directly in a body corporate if a profit on a sale of the shares would be treated as a trading receipt of its trade ; or
- (b) of any share capital which it owns indirectly, and which is owned directly by a body corporate for which a profit on the sale of the shares would be a trading receipt ; or
- (c) of any share capital which it owns directly or indirectly in a body corporate not resident in the United Kingdom.

(7) The deductions authorised by subsection (3)(a) above shall include five-sixths and no more of any payment made



as an instalment, or part of an instalment, of an annuity within the meaning of the Tithe Acts 1936 and 1951 ; and subsection (4)(b) shall not apply to any such payment. PART IV  
1936 c. 43.  
1951 c. 62.

**53.**—(1) Except as otherwise provided by this Part of this Act, the amount of any income shall for purposes of corporation tax be computed in accordance with income tax principles, all questions as to the amounts which are or are not to be taken into account as income, or in computing income, or charged to tax as a person's income, or as to the time when any such amount is to be treated as arising, being determined in accordance with income tax law and practice as if accounting periods were years of assessment. General  
rules for  
computation  
of income.

(2) For the purposes of this section " income tax law " means, in relation to any accounting period, the law applying, for the year of assessment in which the period ends, to the charge on individuals of income tax other than surtax, except that—

(a) it includes also all such enactments of the Income Tax Acts applying for the year 1965-66 as make special provision for companies in relation to matters referred to in subsection (1) above ; and

(b) it does not include such of the enactments of the Income Tax Acts so applying as make special provision for individuals in relation to those matters.

(3) Accordingly for purposes of corporation tax income shall be computed, and the assessment shall be made, under the like Schedules and Cases as apply for purposes of income tax, and in accordance with the rules applicable to those Schedules and Cases, but (subject to the provisions of this Part of this Act) the amounts so computed for the several sources of income, if more than one, together with any amount to be included in respect of chargeable gains shall be aggregated to arrive at the total profits.

(4) Nothing in this section shall be taken to mean that income arising in any period is to be computed by reference to any other period (except in so far as this results from apportioning to different parts of a period income of the whole period).

(5) Subject to the next following section and to any enactment applied by this section which expressly authorises such a deduction, no deduction shall be made in computing income from any source—

(a) in respect of dividends or other distributions ; nor

(b) in respect of any yearly interest, annuity or other annual payment or in respect of any such other payments as are mentioned in section 169(3) of the Income Tax Act 1952 c. 10. Act 1952, but not including sums falling within section 169(4) (rents, etc.).

## PART IV

(6) Without prejudice to the generality of subsection (1) above, any provision of the Income Tax Acts which confers an exemption from income tax, or which provides for a person to be charged to income tax on any amount (whether expressed to be income or not, and whether an actual amount or not), shall have the like effect for purposes of corporation tax, so far as is consistent with this Part of this Act.

Miscellaneous  
special rules  
for  
computation  
of income.

54.—(1) For purposes of corporation tax, income tax law as applied by section 53 above shall have effect subject to the following subsections.

(2) Where a company begins or ceases to carry on a trade, or to be within the charge to corporation tax in respect of a trade, the company's income shall be computed as if that were the commencement or, as the case may be, discontinuance of the trade, whether or not the trade is in fact commenced or discontinued :

Provided that where any provision of the Income Tax Acts is applied for corporation tax by this Part of this Act, this subsection shall not have effect for any purpose of that provision if under any enactment other than section 19 of the Finance Act 1953 a trade is not to be treated by virtue of that section as permanently discontinued for the corresponding income tax purpose.

1953 c. 34.

1952 c. 10.

(3) In computing income from a trade neither section 53(5)(b) above nor section 137(l) of the Income Tax Act 1952 shall prevent the deduction of yearly interest payable in the United Kingdom on an advance from a bank carrying on a bona fide banking business in the United Kingdom ; but section 138 of the Income Tax Act 1952 (under which certain interest payable overseas is deductible in computing trading profits) shall not apply for corporation tax.

(4) In computing a company's income for any accounting period from the letting of rights to work minerals in the United Kingdom there may be deducted any sums disbursed by the company wholly, exclusively and necessarily as expenses of management or supervision of those minerals in that period :

Provided that any enactments restricting the relief from income tax that might be given under section 181 of the Income Tax Act 1952 shall apply to restrict in like manner the deductions that may be made under this subsection.

(5) In so far as a company's income for any accounting period is to be computed by reference to the annual value of woodlands, the income arising in a period of less than twelve months shall be computed by reference to a proportionate part of the

annual value and, if the annual value is different in different parts of an accounting period, shall be separately computed for each of those parts.

(6) Where a company is chargeable to corporation tax in respect of a trade under Case V of Schedule D, the income from the trade shall be computed in accordance with the rules applicable to Case I of Schedule D.

(7) The amount of any income assessed under Case IV or V of Schedule D shall be treated as reduced (where such a deduction cannot be made under, and is not forbidden by, any provision of the Income Tax Acts applied by this Act) by any sum which has been paid in respect of income tax in the place where the income has arisen.

(8) Cases IV and V of Schedule D shall for purposes of corporation tax extend to companies not resident in the United Kingdom, so far as those companies are chargeable to tax on income of descriptions which, in the case of companies resident in the United Kingdom, fall within those Cases (but without prejudice to any provision of the Income Tax Acts specially exempting non-residents from income tax on any particular description of income).

55.—(1) Subject to the provisions of this section, the amount to be included in respect of chargeable gains in a company's total profits for any accounting period shall be the total amount of chargeable gains accruing to the company in the accounting period after deducting any allowable losses accruing to the company in the period and, so far as they have not been allowed as a deduction from chargeable gains accruing in any previous accounting period, any allowable losses previously accruing to the company while it has been within the charge to corporation tax: Computation of chargeable gains.

Provided that nothing in this subsection shall apply to gains or losses accruing before the year 1965-66.

(2) Except as otherwise provided by this Part of this Act, the total amount of the chargeable gains to be so included shall for purposes of corporation tax be computed in accordance with the principles applying for capital gains tax, all questions as to the amounts which are or are not to be taken into account as chargeable gains or as allowable losses, or in computing gains or losses, or charged to tax as a person's gain, or as to the time when any such amount is to be treated as accruing, being determined in accordance with the provisions relating to capital gains tax as if accounting periods were years of assessment.

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(3) Subject to subsection (7) below, where the provisions of this Act relating to capital gains tax contain any reference to income tax or to the Income Tax Acts the reference shall, in relation to a company, be construed as a reference to corporation tax or to the Corporation Tax Acts, except where the reference is to income tax in respect of a hypothetical trade ; but—

- (a) nothing in this section shall be taken as applying for corporation tax the alternative method of charging capital gains tax by reference to a notional charge to income tax under Case VI of Schedule D ; and
- (b) in so far as the said provisions operate by reference to matters of any specified description, account shall for corporation tax be taken of matters of that description which are confined to companies, but not of any which are confined to individuals.

(4) The provisions of this Act relating to capital gains tax in connection with the replacement of trade assets shall, in their application for corporation tax, have effect, with any necessary modifications, in relation to the discharge of the functions of a public authority as they have effect in relation to a trade.

(5) For purposes of corporation tax the provisions of this Act relating to capital gains tax shall have effect subject to the provisions made in relation to groups of companies by Part I of Schedule 13 to this Act ; and Part II of that Schedule shall have effect with reference to the collection from persons connected with a company of corporation tax chargeable on the company in respect of chargeable gains.

(6) Part I of Schedule 13 to this Act, except in so far as it relates to recovery of tax, shall also have effect in relation to bodies from time to time established by or under any enactment for the carrying on of any industry or part of an industry, or of any undertaking, under national ownership or control as if they were companies within the meaning of the said Part I, and as if any such bodies charged with related functions (and in particular the Boards and Holding Company established under the Transport Act 1962) and subsidiaries of any of them formed a group, and as if also any two or more such bodies charged at different times with the same or related functions were members of a group :

Provided that this subsection shall have effect subject to any enactment by virtue of which property, rights, liabilities or activities of one such body fall to be treated for corporation tax as those of another.

## PART IV

(7) Part III of this Act as extended by this section shall not be affected in its operation by the fact that capital gains tax and corporation tax are distinct taxes but, so far as is consistent with this Part of this Act, shall apply in relation to capital gains tax and corporation tax on chargeable gains as if they were one tax, so that, in particular, a matter which in a case involving two individuals is relevant for both of them in relation to capital gains tax shall in a like case involving an individual and a company be relevant for him in relation to that tax and for it in relation to corporation tax.

(8) In this Part of this Act "allowable loss" does not include for purposes of corporation tax in respect of chargeable gains a loss accruing to a company in such circumstances that if a gain accrued the company would be exempt from corporation tax in respect of it.

**56.**—(1) In computing for purposes of corporation tax a company's profits for any accounting period there shall be made in accordance with this section all such deductions and additions as are required to give effect to the provisions of the Income Tax Acts which relate to allowances (including investment allowances) and charges in respect of capital expenditure, as those provisions are applied by this Part of this Act. Deductions and additions in computation of profits for capital allowances and related charges.

(2) Allowances and charges which fall to be made for any accounting period in taxing a trade shall be given effect by treating the amount of any allowance as a trading expense of the trade in that period, and by treating the amount on which any such charge is to be made as a trading receipt of the trade in that period.

(3) Allowances which are to be made for any accounting period by way of discharge or repayment of tax shall, as far as may be, be given effect by deducting the amount of the allowance from any income of the period, being income of the class against which the allowance is available or primarily available.

(4) Balancing charges for any accounting period not falling to be made in taxing a trade shall, notwithstanding any provision for them to be made under Case VI of Schedule D, be given effect by treating the amount on which the charge is to be made as income of the same class as that against which the corresponding allowances are available or primarily available.

(5) Where an allowance which is to be made for any accounting period by way of discharge or repayment of tax cannot be given full effect under subsection (3) above in that period by reason of a want or deficiency of income of the relevant class,

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then (so long as the company remains within the charge to tax) the amount unallowed shall be carried forward to the succeeding accounting period, except in so far as effect is given to it under subsection (6) below; and the amount so carried forward shall be treated for purposes of this section, including any further application of this subsection, as the amount of a corresponding allowance for that period.

(6) Where an allowance which is to be made for any accounting period by way of discharge or repayment of tax, and which is available primarily against income of a specified class cannot be given full effect under subsection (3) above in that period by reason of a want or deficiency of income of that class, the company may claim that effect shall be given to the allowance against the profits (of whatever description) of that accounting period and, if the company was then within the charge to tax, of preceding accounting periods ending within the time specified in subsection (7) below; and, subject to that subsection and to any relief for earlier allowances or for losses, the profits of any of those accounting periods shall then be treated as reduced by the amount unallowed under subsection (3) above, or by so much of that amount as cannot be given effect under this subsection against profits of a later accounting period.

(7) The time referred to in subsection (6) above is a time equal in length to the accounting period for which the allowance falls to be made; but the amount or aggregate amount of the reduction which may be made under that subsection in the profits of an accounting period falling partly before that time shall not, with the amount of any reduction falling to be made therein under any corresponding provision of this Part of this Act relating to losses, exceed a part of those profits proportionate to the part of the period falling within that time.

1960 c. 44.

1952 c. 10.

(8) This section shall not affect the manner of making allowances or charges falling to be made by virtue of section 72(2)(b) of the Finance Act 1960 (estate management expenditure), except in so far as it affects the operation of section 313 of the Income Tax Act, 1952; but in relation to allowances and charges falling to be made by virtue of section 72(2)(a) (business management expenditure), subsections (1) to (4) of this section shall apply as if any such allowances were to be made by way of discharge or repayment of tax and to be available against income of the business referred to in section 72(2)(a).

Deduction of management expenses of investment companies (including savings banks).

57.—(1) In computing for purposes of corporation tax the total profits for any accounting period of an investment company resident in the United Kingdom there shall be deducted any sums disbursed as expenses of management (including commissions) for that period, except any such expenses as are deductible in computing income for the purpose of Case VIII of Schedule D :

Provided that—

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- (a) there shall be deducted from the amount treated as expenses of management the amount of any income derived from sources not charged to tax, other than franked investment income and group income; and
- (b) any enactment restricting the relief from income tax that might be given under section 425 of the Income Tax Act 1952 shall apply to restrict in like manner the deductions that may be made under this subsection. 1952 c. 10.

(2) Where in any accounting period of an investment company the expenses of management deductible under subsection (1) above, together with any charges on income paid in the accounting period wholly and exclusively for purposes of the company's business, exceed the amount of the profits from which they are deductible, the excess shall be carried forward to the succeeding accounting period; and the amount so carried forward shall be treated for purposes of this section, including any further application of this subsection, as if it had been disbursed as expenses of management for that accounting period.

(3) For purposes of subsections (1) and (2) above, there shall be added to a company's expenses of management in any accounting period the amount of any allowances falling to be made to the company for that period by virtue of section 72 of the Finance Act 1960, in so far as effect cannot be given to them under section 56(3) of this Act. 1960 c. 44.

(4) For purposes of this section and of other provisions of this Act relating to expenses of management "investment company" means any company whose business consists wholly or mainly in the making of investments, and the principal part of whose income is derived therefrom, but includes any savings bank or other bank for savings.

(5) Section 425 of the Income Tax Act 1952 (relief for expenses of management) shall not have effect for corporation tax, nor for income tax for any year of assessment after the year 1965-66, except in so far as section 425(6) is applied under this Part of this Act to the computation of any income.

Accordingly in section 72(2) of the Finance Act 1960 for sub-paragraphs (i) and (ii) of paragraph (a) there shall be substituted the words "the business of an investment company (as defined in section 57 of the Finance Act 1965) or of a company carrying on the business of life assurance".

58.—(1) Where in any accounting period a company carrying on a trade incurs a loss in the trade, the company may claim to set the loss off for purposes of corporation tax against any

Relief for trading losses, other than terminal losses.

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**PART IV** trading income from the trade in succeeding accounting periods ; and (so long as the company continues to carry on the trade) its trading income from the trade in any succeeding accounting period shall then be treated as reduced by the amount of the loss, or by so much of that amount as cannot, on that claim or on a claim (if made) under subsection (2) below, be relieved against income or profits of an earlier accounting period.

(2) Where in any accounting period a company carrying on a trade incurs a loss in the trade, then (subject to subsection (4) below) the company may claim to set the loss off for purposes of corporation tax against profits (of whatever description) of that accounting period and, if the company was then carrying on the trade and the claim so requires, of preceding accounting periods ending within the time specified in subsection (3) below ; and, subject to that subsection and to any relief for an earlier loss, the profits of any of those periods shall then be treated as reduced by the amount of the loss, or by so much of that amount as cannot be relieved under this subsection against profits of a later accounting period.

(3) The time referred to in subsection (2) above is a time equal in length to the accounting period in which the loss is incurred ; but the amount of the reduction which may be made under that subsection in the profits of an accounting period falling partly before that time shall not exceed a part of those profits proportionate to the part of the period falling within that time.

(4) Subsection (2) above shall not apply to trades falling within Case V of Schedule D ; and, except in so far as it represents an excess in respect of expenditure incurred before the year 1960-61 of capital allowances over balancing charges, a loss incurred in a trade in any accounting period shall not be relieved under that subsection, unless the trade is one carried on in the exercise of functions conferred by or under any enactment (including an enactment contained in a local or private Act), or it is shown that for that accounting period the trade was being carried on on a commercial basis and with a view to the realisation of gain in the trade or in any larger undertaking of which the trade formed part.

(5) For purposes of subsection (4) above, the fact that a trade was being carried on at any time so as to afford a reasonable expectation of gain shall be conclusive evidence that it was then being carried on with a view to the realisation of gain ; and where in an accounting period there is a change in the manner in which a trade is being carried on, it shall for those purposes be treated as having throughout the accounting



period been carried on in the way in which it was being carried on by the end of that period.

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(6) The amount of a loss incurred in a trade in an accounting period shall be computed for purposes of this section in like manner as trading income from the trade in that period would have been computed.

(7) For purposes of this section "trading income" means, in relation to any trade, the income which falls or would fall to be included in respect of the trade in the total profits of the company; but where in an accounting period a company incurs a loss in a trade in respect of which it is within the charge to corporation tax under Case I or V of Schedule D, and in any later accounting period to which the loss or any part of it is carried forward under subsection (1) above relief in respect thereof cannot be given, or cannot wholly be given, because the amount of the trading income of the trade is insufficient, any interest or dividends on investments which would fall to be taken into account as trading receipts in computing that trading income but for the fact that they have been subjected to tax under other provisions shall be treated for purposes of subsection (1) above as if they were trading income of the trade.

(8) Where in an accounting period the charges on income paid by a company—

- (a) exceed the amount of the profits against which they are deductible; and
- (b) include payments made wholly and exclusively for the purposes of a trade carried on by the company;

then, up to the amount of that excess or of those payments, whichever is the less, the charges on income so paid shall in computing a loss for purposes of subsection (1) above be deductible as if they were trading expenses of the trade.

(9) In this section references to a company carrying on a trade refer to the company carrying it on so as to be within the charge to corporation tax in respect of it.

**59.**—(1) Where a company ceasing to carry on a trade has in an accounting period falling wholly or partly within the previous twelve months incurred a loss in the trade, the company may claim to set the loss off for purposes of corporation tax against trading income from the trade in accounting periods falling wholly or partly within the three years preceding those twelve months (or within any less period throughout which the company has carried on the trade); and, subject to the following subsections and to any relief for earlier losses, the trading income of any of those periods shall be then treated as reduced

Relief for terminal loss in a trade.

**PART IV** by the amount of the loss, or by so much of that amount as cannot be relieved under this subsection against income of a later accounting period:

Provided that relief shall not be given under this subsection in respect of any loss in so far as the loss has been or can be otherwise taken into account so as to reduce or relieve any charge to tax.

(2) Where a loss is incurred in an accounting period falling partly outside the twelve months mentioned in subsection (1) above, relief shall be given under that subsection in respect of a part only of that loss proportionate to the part of the period falling within those twelve months; and the amount of the reduction which may be made under that subsection in the trading income of an accounting period falling partly outside the three years there mentioned shall not exceed a part of that income proportionate to the part of the period falling within those three years.

(3) A claim for relief under this section may require that capital allowances in respect of the trade, being allowances which fall to be made to the company by way of discharge or repayment of tax and to be so made for an accounting period falling wholly or partly within the twelve months ending when the company ceases to carry on the trade, shall (so far as they cannot be otherwise taken into account so as to reduce or relieve any charge to corporation tax) be added to the loss incurred by the company in that accounting period or, if the company has not incurred a loss in the period, shall be treated as a loss so incurred:

Provided that the allowances for any period shall not be treated as including amounts carried forward from an earlier period.

(4) Section 58(6) to (9) above shall apply for purposes of this section as they apply for purposes of section 58(1); and relief shall not be given under this section in respect of a loss incurred in a trade so as to interfere with any relief under section 52 above in respect of payments made wholly and exclusively for purposes of that trade.

Losses in transactions from which income would be chargeable under Schedule D Case VI.

**60.**—(1) Subject to subsection (2) below, where in any accounting period a company incurs a loss in a transaction in respect of which the company is within the charge to corporation tax under Case VI of Schedule D, the company may claim to set the loss off against the amount of any income arising from transactions in respect of which the company is assessed to corporation tax under that Case for the same or any subsequent accounting period; and the company's income in any

accounting period from such transactions shall then be treated as reduced by the amount of the loss, or by so much of that amount as cannot be relieved under this section against income of an earlier accounting period.

(2) This section shall not apply to a loss incurred in a transaction falling within section 22, 23 or 24 of the Finance Act 1963 c. 25. Act 1963 (treatment of premiums as rent, etc.).

**61.—(1)** Where, on a company ("the predecessor") ceasing to carry on a trade, another company ("the successor") begins to carry it on, and—

Company reconstructions without change of ownership.

- (a) on or at any time within two years after that event the trade or an interest amounting to not less than a three-fourths share in it belongs to the same persons as the trade or such an interest belonged to at some time within a year before that event; and
- (b) the trade is not, within the period taken for the comparison under paragraph (a) above, carried on otherwise than by a company which is within the charge to tax in respect of it;

then this Part of this Act shall have effect subject to subsections (2) to (6) below.

In paragraphs (a) and (b) above references to the trade shall apply also to any other trade of which the activities comprise the activities of the first mentioned trade.

(2) The trade shall not be treated as permanently discontinued nor a new trade as set up and commenced for the purpose of the allowances and charges provided for by section 56 of this Act; but there shall be made to or on the successor in accordance with that section all such allowances and charges as would, if the predecessor had continued to carry on the trade, have fallen to be made to or on it, and the amount of any such allowance or charge shall be computed as if the successor had been carrying on the trade since the predecessor began to do so and as if everything done to or by the predecessor had been done to or by the successor (but so that no sale or transfer which on the transfer of the trade is made to the successor by the predecessor of any assets in use for the purpose of the trade shall be treated as giving rise to any such allowance or charge).

(3) The predecessor shall not be entitled to relief under section 59 of this Act, except as provided by subsection (6) below; and, subject to any claim made by the predecessor under section 58(2) of this Act, the successor shall be entitled to relief under section 58(1), as for a loss sustained by the

**PART IV** successor in carrying on the trade, for any amount for which the predecessor would have been entitled to claim relief if it had continued to carry on the trade.

1959 c. 58. (4) Any securities (within the meaning of section 23 of the Finance Act 1959) which at the time when the predecessor ceases to carry on the trade form part of the trading stock belonging to the trade shall be treated for purposes of that section as having been sold at that time in the open market by the predecessor and as having been purchased at that time in the open market by the successor.

1963 c. 25 (5) For purposes of Schedule 8 to the Finance Act 1963 (transitional allowances for annual value of trade premises) any occupation of land for the purposes of the trade by the predecessor shall be treated as having been the occupation of the successor.

(6) On the successor ceasing to carry on the trade—

- (a) if the successor does so within four years of succeeding to it, any relief which might be given to the successor under section 59 of this Act on its ceasing to carry on the trade may, so far as it cannot be given to the successor, be given to the predecessor as if the predecessor had incurred the loss (including any amount treated as a loss under section 59(3)); and
- (b) if the successor ceases to carry on the trade within one year of succeeding to it, relief may be given to the predecessor under section 59 of this Act in respect of any loss incurred by it (or amount treated as such a loss under section 59(3));

but for the purposes of section 59 of this Act, as it applies by virtue of this subsection to the giving of relief to the predecessor, the predecessor shall be treated as ceasing to carry on the trade when the successor does so.

(7) Where the successor ceases to carry on the trade within the period taken for the comparison under subsection (1)(a) above and, on its doing so a third company begins to carry on the trade, then no relief shall be given to the predecessor by virtue of subsection (6) above by reference to that event, but subject to that subsections (2) to (6) above shall apply both in relation to that event (together with the new predecessor and successor) and to the earlier event (together with the original predecessor and successor), but so that—

- (a) in relation to the earlier event “successor” shall include the successor at either event; and
- (b) in relation to the later event “predecessor” shall include the predecessor at either event;

and if the conditions of this subsection are thereafter again satisfied, it shall apply again in like manner. PART IV

(8) Where, on a company ceasing to carry on a trade, another company begins to carry on the activities of the trade as part of its trade, then that part of the trade carried on by the successor shall be treated for the purposes of this section as a separate trade, if the effect of so treating it is that subsection (1) or (7) has effect on that event in relation to that separate trade; and where, on a company ceasing to carry on part of a trade, another company begins to carry on the activities of that part as its trade or part of its trade, the predecessor shall for purposes of this section be treated as having carried on that part of its trade as a separate trade if the effect of so treating it is that subsection (1) or (7) above has effect on that event in relation to that separate trade.

Where under this subsection any activities of a company's trade fall, on the company ceasing or beginning to carry them on, to be treated as a separate trade, the accounting periods of the company shall be adjusted accordingly, and any necessary apportionment shall be made of receipts, expenses, allowances or charges.

(9) Section 17(4) to (7) of the Finance Act 1954 (which state 1954 c. 44. the persons a trade is to be treated as belonging to) shall apply for the purposes of this section, with the substitution for the reference in subsection (4)(c) to the conditions there mentioned being satisfied of a reference to subsection (1) or (7) of this section having effect in relation to an event; but that section (together with section 15 of the Finance Act 1964) shall cease 1964 c. 49. to have effect for any other purpose, except as respects any relevant change occurring before the year 1966-67.

*General provisions affecting both income tax and corporation tax*

62.—(1) Where a company has a surplus of franked investment income for any year of assessment, the company may claim that the amount of the surplus shall for all or any of the purposes mentioned in subsection (2) below be treated as if it were a like amount of profits chargeable to corporation tax, and subject to subsection (4) below those provisions shall apply in accordance with this section to reduce the amount of the surplus for purposes of section 48 of this Act so that income tax shall be repayable accordingly. Set off of losses etc. against franked investment income.

(2) The purposes for which a claim may be made under subsection (1) above are those of—

- (a) the deduction of charges on income under section 52 of this Act;
- (b) the deduction of expenses of management under section 57 of this Act;

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(c) the setting of certain capital allowances against total profits under section 56(6) of this Act ;

(d) the setting of trading losses against total profits under section 58(2) of this Act.

(3) Where a company makes a claim under this section for any year of assessment, then—

(a) the amount to which the claim relates shall for purposes of the claim be treated as profits of the accounting period or periods comprising or together comprising that year, and shall be apportioned between them (if more than one) in proportion to the parts of the year respectively comprised in them ;

(b) the reduction falling to be made in profits of an accounting period shall be made as far as may be in profits chargeable to corporation tax rather than in the amount treated as profits so chargeable under this section.

(4) Where a claim under this section relates to section 56(6) or 58(2) and an accounting period of the company falls partly before and partly after the time mentioned in that subsection, then—

(a) the restriction imposed by section 56(7) or 58(3) on the amount of the relief shall be applied only to any relief to be given apart from this section, and shall be applied without regard to any amount treated as income of the period under this section ; but

(b) relief under this section shall be given only against so much (if any) of the amount so treated as would under subsection (3)(a) above be apportioned to the part of the period falling after the said time if that part were a separate accounting period.

(5) Where—

(a) on a claim made under this section for any year of assessment relief is given in respect of the whole or part of any loss incurred in a trade, or of any amount which could be treated as a loss under section 58(8) of this Act ; and

(b) in a later year of assessment the distributions on which the company pays the income tax under section 47(3) of this Act exceed its franked investment income ;

then (unless the company has ceased to carry on the trade or to be within the charge to corporation tax in respect of it) the company shall, for purposes of section 58(1) of this Act, be treated as having, in the accounting period ending at or

last before the beginning of the later year of assessment, incurred a loss equal to whichever is the lesser of—

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- (i) the excess referred to in paragraph (b) above ; and
- (ii) the amount in respect of which relief was given as aforesaid, or so much of that amount as remains after deduction of any part of it dealt with under this subsection in relation to an earlier year of assessment.

(6) Subsection (5) above shall apply, with the necessary adaptations,—

- (a) in relation to relief given in respect of management expenses ; and
- (b) in relation to relief given in respect of capital allowances ;

as it applies in relation to relief given in respect of a loss (the reference to the company ceasing to be within the charge to corporation tax in respect of the trade being construed as a reference to its ceasing to be within that charge at all) :

Provided that any amount which may be dealt with under subsection (5) as a loss shall be so dealt with rather than under this subsection, except in so far as the company concerned otherwise elects.

(7) Where a company has a surplus of franked investment income in any year of assessment, the company, instead of or in addition to making a claim under subsection (1) above, may claim that the surplus shall be taken into account for relief under section 58(1) or under section 59 of this Act, up to the amount of franked investment income for the year which, if chargeable to corporation tax, would have been so taken into account by virtue of section 58(7) ; and where the company makes a claim under this subsection, then (subject to the restriction to the said amount of franked investment income)—

- (a) if the claim relates to section 58(1), subsections (3) and (5) of this section shall apply in relation to it, with the substitution in subsection (3) of references to trading income for the references to profits ; and
- (b) if the claim relates to section 59, subsections (3) and (4) of this section shall apply in relation to it, with the like substitution in subsection (3) and with the substitution in subsection (4) of a reference to section 59(1) for the reference to section 56(6) or 58(2) and of a reference to section 59(2) for the reference to section 56(7) or 58(3).

(8) For the purposes of a claim made under this section for any year of assessment the surplus of franked investment income

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**PART IV** for any year of assessment shall be calculated without regard to the part, if any, carried forward from an earlier year of assessment.

Application and adaptation of Income Tax Acts as to capital allowances and other matters.  
1952 c. 10.  
1954 c. 44.

**63.—(1)** Except in so far as this Part of this Act otherwise provides, Parts X and XI of the Income Tax Act 1952, and any other provisions of the Income Tax Acts relating to the making of allowances or charges under or in accordance with the said Parts X and XI, including section 16 of the Finance Act 1954 (investment allowances), shall apply equally for purposes of corporation tax and for purposes of income tax, and to that intent shall be amended in accordance with Schedule 14 to this Act.

(2) For purposes of corporation tax the right to an allowance or liability to a charge for an accounting period, and the rate or amount of any such allowance or charge, shall be determined under the provisions referred to in subsection (1) above by applying the law in force for the year of assessment in which the accounting period ends, and similarly with all matters related to years of assessment and not to accounting periods.

(3) Where a company not resident in the United Kingdom is within the charge to corporation tax in respect of one source of income and to income tax in respect of another source, then in applying the provisions referred to in subsection (1) above allowances related to any source of income shall be given effect against income chargeable to the same tax as is chargeable on income from that source.

(4) Without prejudice to the general application to corporation tax of the provisions of the Income Tax Acts relating to the computation of income, Part I of Schedule 15 to this Act shall have effect for the purpose of applying to corporation tax or otherwise adapting the provisions of those Acts there mentioned; and Part II of that Schedule shall have effect for securing the continuity of income tax and corporation tax in relation to the carry forward of losses and other matters.

(5) Where by virtue of this Part of this Act any provision of the Income Tax Acts applies both to income tax and to corporation tax, it shall not be affected in its operation by the fact that they are distinct taxes but, so far as consistent with this Part of this Act, shall apply in relation to income tax and corporation tax as if they were one tax, so that, in particular, a matter which in a case involving two individuals is relevant for both of them in relation to income tax shall in a like case involving an individual and a company be relevant for him in relation to that tax and for it in relation to corporation tax; and for that purpose in any such provision of the Income



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Tax Acts references to a relief from or charge to income tax or to a specified provision of those Acts shall, in the absence of or subject to any express adaptation made by this Act, be construed as being or including a reference to any corresponding relief from or charge to corporation tax or to any corresponding provision of the Corporation Tax Acts.

**64.**—(1) Subject to any express amendments made by this Part of this Act, Part XIII of the Income Tax Act 1952, together with any other enactment relating or referring to double taxation relief, and (except in so far as arrangements made after the passing of this Act provide otherwise) any arrangements made under section 347 in relation to the profits tax, shall have effect in relation to corporation tax and income chargeable thereto as they are expressed to have effect in relation to the profits tax and profits chargeable thereto (with the substitution of accounting periods for chargeable accounting periods), and not as they have effect in relation to income tax: Double taxation relief, and overseas trade corporations. 1952 c. 10.

Provided that—

- (a) section 352 (shipping or air transport profits, and profits arising through agencies) shall have effect as if references in that section and in any arrangements under it to income tax included corporation tax; and
- (b) this subsection shall not affect the operation, as they are applied to corporation tax by this Part of this Act, of the following provisions (which relate to procedural matters), that is to say, sections 347(3), 348(3) and 353 and paragraph 13 of Schedule 16; and
- (c) in relation to corporation tax in respect of chargeable gains such of the provisions of the said Part XIII as are applicable to capital gains tax shall have effect as they have effect in relation to that tax.

(2) There shall cease to have effect in the Income Tax Act 1952—

- (a) as from the year 1966-67, section 201 (relief, in respect of dividends paid by companies resident abroad, for United Kingdom income tax on their profits); and
- (b) as from such date as Parliament may hereafter determine, paragraph 4 of Part I of Schedule 17 (unilateral relief, in respect of dividends paid by companies resident in the Commonwealth territories, for overseas taxation on their profits);

and Part I of Schedule 16 to this Act shall have effect in relation to the taking into account in connection with dividends of non-resident companies of taxation on their profits, in relation

## PART IV

to the computation of income where double taxation relief is allowed, and in relation to the limits on double taxation relief from income tax.

The said section 201 shall not have effect for corporation tax for any financial year.

1957 c. 49.

(3) Part IV of the Finance Act 1957 (overseas trade corporations) shall not apply for purposes of corporation tax, except in so far as the operation of corporation tax in relation to a company depends on the operation of income tax in the period before the year 1966-67 and the operation of income tax in that period is affected by a company being or having been an overseas trade corporation; but the provisions of Part II of Schedule 16 to this Act shall have effect for transitional purposes in connection with overseas trade corporations.

Dividend stripping, and bondwashing.

**65.**—(1) Where a person has a holding in a company resident in the United Kingdom (being a body corporate), and—

- (a) the holding amounts to, or is an ingredient in a holding amounting to, ten per cent. of all holdings of the same class in the company; and
- (b) that person acquired the holding at a time in or after the year 1960-61 (but whether before or after the commencement of this Act); and
- (c) a distribution not falling within subsection (7) or (8) below is made to him in respect of the holding in or after the year 1966-67 otherwise than wholly out of profits arising to the company since that time;

then for the purpose of the charge on that person (hereinafter referred to as “the recipient”) to corporation tax or income tax, and of any liability or right of his to account for and pay or to set off or be repaid either tax, subsections (2) to (5) below shall have effect in relation to that distribution or so much of it as is made otherwise than out of profits arising as aforesaid (hereinafter referred to as “the relevant distribution”); and section 4 of the Finance (No. 2) Act 1955 shall not apply to dividends paid in or after the year 1966-67.

1955 c. 17.

(4 &amp; 5 Eliz. 2.).

(2) If the recipient is a dealer (that is to say for the purposes of this section, a person dealing in investments or whose profits on the sale of investments are part of his trading profits), then the relevant distribution and any income tax deducted or treated under this Part of this Act as deducted from it shall be disregarded, except that the net amount of the relevant distribution shall in computing the income from his trade as a dealer be brought into account as a trading receipt, and in the case of a company shall be so brought into account notwithstanding that it is franked investment income.

(3) If the recipient is a company and is not a dealer, the relevant distribution and any income tax deducted or treated under this Part of this Act as deducted from it shall be disregarded, except that for the purpose of corporation tax in respect of any chargeable gains the net amount of the relevant distribution shall be treated as if it were a capital distribution (within the meaning of Part III of this Act) received in respect of the holding.

(4) If the recipient is neither a company nor a dealer, but is carrying on a trade, then in ascertaining whether any or what repayment of income tax is to be made to him in respect of a loss incurred in the trade, the relevant distribution and any income tax deducted or treated under this Part of this Act as deducted from it shall be disregarded.

(5) If the recipient is entitled (for himself or for any trust or fund) to claim exemption in any respect from income tax, the exemption shall not extend to tax on the relevant distribution, but the relevant distribution and any income tax deducted or treated under this Part of this Act as deducted from it shall be disregarded in determining whether any payment made by the recipient is to be treated as made out of profits or gains brought into charge to income tax.

(6) If the recipient is a company, any election made under section 48(3) of this Act shall not apply to the relevant distribution.

(7) Subsection (1)(c) above shall not apply to a distribution if in accordance with section 203(3) of the Income Tax Act 1952 (which relates to the sale and re-purchase of securities) the acquisition of the holding on which the distribution is made is to be disregarded in computing for the purposes specified therein the profits arising from, or loss sustained in, the recipient's trade. 1952 c. 10.

(8) Where a distribution is made to a person in respect of a holding in a company within one year of his acquisition of that holding, subsection (1)(c) above shall not apply to the distribution if the annual rate of distribution on the holding in the said year—

- (a) is not substantially greater than the annual rate of distribution on the holding in the period of three years ending with the acquisition; and
- (b) does not substantially exceed a normal return on the cost to that person of acquiring the holding:

Provided that—

- (i) paragraph (a) of this subsection shall not apply where the holding was acquired in the ordinary course of a business of arranging public issues and placings of shares and securities; and

## PART IV

(ii) in applying that paragraph in any other case there shall be taken and made such averages and adjustments as appear to be necessary for a fair comparison, including adjustments to take account of new issues affecting the proportion of the company's capital represented by the holding and of distribution made on holdings formerly representing the same capital or part of it.

1959 c. 58.

(9) Where the application of subsection (1)(c) above to a distribution is excluded by subsection (8) above, then section 24(1) or 26(1) of the Finance Act 1959 (which relate to certain purchases and sales of securities) shall also not apply to it; but where in a case falling within section 23 of that Act the first buyer is a company, and is not a dealer, subsection (3) above shall apply in relation to the appropriate amount in respect of the interest as determined in accordance with Schedule 6 to that Act as it is expressed to apply in relation to a relevant distribution, and shall so apply in relation to securities and interest within the meaning of the said section 23, whatever their nature.

(10) Where a person having a holding in a company is a dealer, but a profit on the sale of the holding would not form part of his trading profits, then as regards that holding he shall be treated for purposes of this section as if he were not a dealer.

1955 c. 17.

(4 &amp; 5 Eliz. 2.). Act 1955.

(11) The provisions of Schedule 17 to this Act shall have effect for the interpretation of this section and for its modification in particular cases, and for transitional purposes relating to this section or section 4 of the Finance (No. 2)

*Local authorities, unit trusts and special  
classes of company*

Local  
authorities.

**66.**—(1) A local authority in the United Kingdom shall after the year 1965-66 be exempt from all charge to income tax in respect of its income, and shall be exempt from corporation tax and capital gains tax, and is not included in the expression "company" as used in this Part of this Act; and this subsection shall apply to a local authority association as it applies to a local authority.

(2) In this section "local authority" means—

1875 c. 83.

- (a) in relation to England and Wales, any authority being, within the meaning of the Local Loans Act 1875, an authority having power to levy a rate, and includes a joint board or joint committee of such authorities;
- (b) in relation to Scotland, any county council, town council or district council, and any statutory authority, commissioners or trustees having power to levy a rate as

defined in section 379 of the Local Government (Scotland) Act 1947, or to issue a requisition for payment of money to be raised out of such a rate, and includes any joint board or joint committee of such authorities appointed under any enactment, order or scheme ;

PART IV

1947 c. 43.

- (c) in relation to Northern Ireland, the council of any county, county or other borough, or urban or rural district, any other body of which all or substantially all the members are elected by local government electors and which is established for public local purposes and has power to raise money for those purposes by rates leviable on the basis of assessments in respect of land, and any committee or board appointed wholly or partly by a county or district council or by several such councils jointly.

(3) In subsection (2)(a) and (b) above any reference to a joint board or joint committee of such authorities as are there mentioned applies, and applies only, to a joint board or joint committee of which all the constituent members are such authorities or which, having such authorities and other bodies corporate as its constituent members, is authorised by or under any enactment to require from those authorities, but not from other constituent members, the payment of sums to meet or towards meeting the amount or estimated amount by which its revenue for any period falls short or may fall short of its expenditure for that period ; and for this purpose, if a member of a joint board or joint committee is a representative of or appointed by any authority or body, that authority or body (and not he) is to be treated as a constituent member of the board or committee.

(4) In this section “local authority association” means any incorporated or unincorporated association of which all the constituent members are local authorities, groups of local authorities or local authority associations and which has for its object or primary object the protection and furtherance of the interests in general of local authorities or any description of local authorities ; and for this purpose, if a member of an association is a representative of or appointed by any authority, group of authorities or association, that authority, group or association (and not he) is to be treated as a constituent member of the association.

(5) In section 166 of the Income Tax Act 1952 (which restricts the operation of Chapter II of Part VI of that Act in relation to persons in employment with a local authority) for the reference to a local authority as defined for the purposes of section 171 of that Act there shall be substituted a reference to a local authority as defined in this section.

**PART IV**  
**Unit trusts**  
**and investment**  
**trusts.**  
 1960 c. 44.

**67.—(1)** Section 69 of the Finance Act 1960 (which provides for unit trusts to be dealt with for income tax purposes as investment companies) shall apply in relation to corporation tax as it is expressed to apply in relation to income tax, as if in section 71(1), in the definition of “authorised unit trust scheme”, for the words “or chargeable accounting period (for profits tax purposes)” there were substituted the words “or accounting period (for corporation tax purposes)”, and references in this Part of this Act to a body corporate shall be construed accordingly; but—

(a) the first reference to income in section 69(1) shall include chargeable gains; and

1952 c. 10.

(b) for the references in section 69(2) to sections 425 and 184(1) of the Income Tax Act 1952 there shall be substituted respectively references to section 57 and to section 47(4) of this Act.

(2) Where in an accounting period of a unit trust the aggregate of the capital sums paid in respect of the cancellation of units exceeds the aggregate of the capital sums received in respect of the creation of units, then the amount (as computed apart from this provision) of any chargeable gain or allowable loss accruing to the unit trust in that period shall be taken as reduced by the appropriate fraction of it, that is to say, by the same fraction as the said excess is of the total net consideration received by the unit trust on the disposal of chargeable assets during the period after deduction of the incidental costs of making the disposal (or, if the said excess is greater than the said total net consideration, shall be taken to be nil).

(3) For purposes of section 37 of this Act the total net gains of a unit trust for an accounting period are the excess, if any, of the chargeable gains accruing to the unit trust in the period over the allowable losses deductible from those gains (as those gains and losses are computed for the charge to tax on the unit trust), after deduction from that excess of the tax which will be charged on the unit trust for the period in respect of chargeable gains, and the proportion attributable to any unit holder of the total net gains for any accounting period shall be determined by the unit trust, regard being among other things had, as between units of different classes, to the proportion of the assets of the unit trust representing gains on capital which would be attributable to the respective classes in a liquidation of the unit trust; and no apportionment which the unit trust makes under this section shall be questionable in any proceedings by the unit holders or by any other person.

(4) After carrying out an apportionment under subsection (3) of this section the unit trust shall give any unit holder to

whom part of the total net gains is attributable a notice referring to the provisions of this section and certifying— PART IV

(a) the total net gains (employing that term) of the unit trust for the accounting period, so far as known ;  
and

(b) the amount apportioned to him ;

and the unit holders between whom the total net gains are to be apportioned shall (except on an apportionment made in accordance with subsection (5) below) be determined by reference to the same date as the right to payment of the first dividend after the end of the accounting period, and that date shall be deemed to be the date when the apportionment is made and shall be specified in the notice.

(5) The apportionment under subsection (3) of this section shall be carried out separately for each accounting period but a notice may be issued in respect of part of an accounting period apportioned in the light of the information available at the time, and an apportionment (or final apportionment) for an accounting period may be made at or after the end of the period, notwithstanding that any amounts are not finally ascertained ; but if at any time it is found that too much or too little has been apportioned it shall be corrected as soon as may be by deduction from or addition to the total net gains of a later accounting period or periods.

(6) A notice under subsection (4) of this section may be combined with the statement in writing required to be given under section 199 of the Income Tax Act 1952 (statements in dividend warrants, etc.). 1952 c. 10.

(7) Before the notices under subsection (4) of this section are sent out, particulars of the apportionments shall be submitted to the inspector, and the notices shall not be sent out without his approval, but subject to a right of appeal to the General Commissioners having jurisdiction in any assessment on the unit trust, being a right of appeal against the refusal of the inspector to give his approval.

In the application of this subsection to Northern Ireland for the reference to the General Commissioners there shall be substituted a reference to the Special Commissioners.

(8) Anything required by subsections (3) to (7) above to be done by a unit trust shall be done by the managers of the unit trust with the approval of the trustee.

(9) Subsections (3) to (7) above shall apply in relation to an investment trust as they apply in relation to a unit trust with the necessary adaptations of references to units and unit holders ; and for this purpose "investment trust" has the meaning assigned to it by section 37 of this Act.

**PART IV**  
**Rate of tax**  
**for unit trusts**  
**and investment**  
**trusts.**

**68.** The rate of tax payable by a unit trust or by an investment trust approved by the Board for the purposes of sections 37 and 67 of this Act on any chargeable gains accruing in any accounting period (as calculated in accordance with section 55 of this Act) shall not exceed that payable in that period by an individual under section 20(3) of this Act.

**Insurance**  
**companies.**  
 1952 c. 10.

**69.—(1)** Subject to the provisions of this section and of section 426(1) of the Income Tax Act 1952 (under which life assurance business is to be treated as a separate business), section 57 of this Act shall apply for computing the profits of a company carrying on life assurance business, whether mutual or proprietary, (and not charged to corporation tax in respect of it under Case I of Schedule D), whether or not the company is resident in the United Kingdom, as that section applies in relation to an investment company, except that—

- (a) there shall be deducted from the amount treated as expenses of management for any accounting period the amount of any fines, fees or profits arising from reversions ; and
- (b) no deduction shall be made under proviso (a) to section 57(1) in respect of income derived from sources not charged to tax, but proviso (b) shall include enactments applying to companies carrying on life assurance business though not to investment companies.

(2) The relief in respect of management expenses given under subsection (1) above for any accounting period shall not reduce the corporation tax paid by the company to less than would have been paid if it had been charged to tax in respect of its life assurance business under Case I of Schedule D, and where in any accounting period this subsection applies to prevent or restrict the deduction of expenses of management in computing profits chargeable to corporation tax, then—

- (a) if the amount on which the company would be so charged under Case I of Schedule D exceeds those profits (before any such deduction) an amount equal to that excess shall be deducted from the amount of franked investment income that may be treated as profits of the period chargeable to corporation tax for purposes of a claim under section 62 of this Act ; and
- (b) subject to any claim under section 62 for that accounting period, the excess to be carried forward by virtue of section 57(2) of this Act shall be increased accordingly.



The reference in paragraph 2(1) of Schedule 6 to this Act to computing income or profits or gains or losses shall not be taken as applying to a computation of a company's income for purposes of this subsection.

(3) The foregoing sections of this Part of this Act shall, in relation to companies carrying on life assurance business, have effect subject to the following modifications:—

- (a) the exclusion from the charge to corporation tax of the distributions of companies resident in the United Kingdom shall not prevent franked investment income of a company so resident from being taken into account as part of the profits in computing trading income in accordance with the rules applicable to Case I of Schedule D, and in ascertaining for purposes of section 58 or 59 of this Act whether and to what extent a company has incurred a loss on its life assurance business any profits derived from the investments of its life assurance fund (including franked investment income of a company so resident) shall be treated as part of the profits of that business;
- (b) in the case of a company carrying on general annuity business, the annuities paid by the company, so far as referable to that business and so far as they do not exceed the income charged to corporation tax and franked investment income of the part of the annuity fund so referable, shall be treated as charges on income, but section 60 of this Act shall not be taken to apply to a loss incurred by a company on its pension annuity business or its general annuity business;
- (c) the extent to which, and the manner in which, income from investments of the life assurance fund is to be charged to corporation tax shall—
  - (i) in cases falling within section 429 of the Income Tax Act 1952, be determined in accordance with that section (and, where they apply, paragraph 3 of Part III of Schedule 18 to that Act and section 28(1) of the Finance Act 1959); and
  - (ii) in cases falling within section 430 of the Income Tax Act 1952, be determined in accordance with that section (and, where it applies, section 436(3)), distributions received from companies resident in the United Kingdom being brought into account notwithstanding their exclusion from the charge to corporation tax;
- (d) where section 429 of the Income Tax Act 1952 has effect in relation to income arising from investments of any part of a company's life assurance fund, it shall

## PART IV

have the like effect in relation to chargeable gains accruing from the disposal of any such investments, and losses so accruing shall not be allowable losses.

1952 c. 10.

(4) Where by virtue of section 429 of the Income Tax Act 1952 corporation tax is payable by reference to the amount of income received in the United Kingdom, and under section 347 or 348 credit for any tax falls to be allowed in respect of that income, the amount received shall be treated as increased by an amount equal to the tax which falls to be taken into account in determining whether any, and if so what, credit is to be allowed against corporation tax (including in the case of a dividend any such tax not charged directly or by deduction in respect of the dividend, but excluding tax not payable but falling to be taken into account by virtue of section 17 of the Finance Act 1961 (foreign tax reliefs to promote development)).

1961 c. 36.

(5) Without prejudice to the general application of income tax law for purposes of corporation tax, sections 426(1) and (2) and 427 of the Income Tax Act 1952 and section 24 of the Finance Act 1956 shall, subject to the provisions of this section, apply for purposes of corporation tax, including corporation tax in respect of chargeable gains, as they applied for purposes of income tax, and references to profits or income shall accordingly include chargeable gains; and the exclusion from the charge to corporation tax of the distributions of companies resident in the United Kingdom shall not prevent them from being taken into account as part of the profits in computing under section 24 of the Finance Act 1956 the profits arising to an assurance company from pension annuity business or from general annuity business.

1956 c. 54.

(6) Section 427(2) of the Income Tax Act 1952 (which provides for repayment of income tax on income reserved for policy holders where the standard rate exceeds seven shillings and sixpence in the pound) shall apply to chargeable gains as it applies to income, applying—

- (a) to franked investment income as if income tax deducted or treated under this Part of this Act as deducted from it were income tax borne by the company; and
- (b) to income chargeable to corporation tax and to chargeable gains as if references to the standard rate of income tax were references to the rate of corporation tax.

(7) Except under section 427(2) of the Income Tax Act 1952 a company resident in the United Kingdom shall not be entitled to repayment of income tax deducted or treated under this Part of this Act as deducted from such part of the franked investment income from investments held in connection with its life assurance business as belongs or is allocated to, or is reserved for,

or expended on behalf of, policy holders ; but notwithstanding anything in section 48 of this Act, any such company carrying on life assurance business shall be entitled to repayment of income tax in respect of franked investment income of the company's annuity fund in so far as—

- (a) it is referable in accordance with section 24 of the 1956 c. 54. Finance Act 1956 to pension annuity business ; or
- (b) being referable to general annuity business, it does not have to be taken into account to enable annuities referable to that business to be treated as charges on income.

Any franked investment income on which income tax is repayable as mentioned in this subsection, or which is taken into account as mentioned in paragraph (b), shall be left out of account under section 48 of this Act.

(8) Where—

- (a) a company carrying on life assurance business has before the date of the passing of this Act issued policies of life assurance—
  - (i) providing for benefits which consist to any extent of investments of a specified description or of a sum of money to be determined by reference to the value of such investments ; but
  - (ii) not providing for the deduction from those benefits of any amount by reference to tax chargeable in respect of chargeable gains ; and
- (b) the investments of the company's life assurance fund, so far as referable to those policies, consist wholly or mainly of investments of the description so specified ; and
- (c) on the company becoming liable under any of those policies for any such benefits (including benefits to be provided on the surrender of a policy), a chargeable gain accrues to the company from the disposal in meeting or for the purpose of meeting that liability of investments of that description forming part of its life assurance fund, or would so accrue if the liability were met by or from the proceeds of such a disposal ;

then the company shall be entitled as against the person receiving the benefits to retain out of them a part of them not exceeding in amount or value corporation tax in respect of the gain referred to at (c) above, computed without regard to any amount retained under this provision, and computed at the rate of corporation tax for the time being in force or, if no

**PART IV** rate has yet been fixed for the financial year, at the rate last in force or, if no rate has yet been fixed for any financial year, at a rate of thirty-five per cent. :

Provided that in so far as the chargeable gain represents or would represent a gain belonging or allocated to, or reserved for, policy holders the amount that is to be retained shall be computed by reference to a rate of tax not exceeding thirty-seven and a half per cent.

1952 c. 10.

(9) Without prejudice to the general application of income tax law for purposes of corporation tax, section 431 of the Income Tax Act 1952 (capital redemption business) shall apply for purposes of corporation tax, including corporation tax in respect of chargeable gains, as it applies for purposes of income tax, but as if section 431(2) provided that in ascertaining for purposes of section 58 or 59 of this Act whether and to what extent a company has incurred a loss on its capital redemption business any profits derived from investments held in connection with the capital redemption business (including franked investment income of a company resident in the United Kingdom) shall be treated as part of the profits of that business.

Industrial and provident societies.

**70.—**(1) Notwithstanding anything in this Act, share interest or loan interest paid by a registered industrial and provident society shall not be treated as a distribution, and subject to subsection (3) below any share interest or loan interest paid in an accounting period of the society—

- (a) shall be deductible in computing for purposes of corporation tax the income of the society for that period from the trade carried on by the society ; or
- (b) if the society is not carrying on a trade, shall be treated as a charge on the income of the society.

(2) As regards share interest and loan interest paid in or after the year 1966-67 section 443(4) of the Income Tax Act 1952 shall not have effect, but at the end of section 442 there shall be added as a new subsection (4):—

“ (4) Every registered industrial and provident society shall, within three months after the end of any accounting period for corporation tax of the society, deliver to the surveyor a return in such form as the Commissioners of Inland Revenue may prescribe showing—

- (a) the name and place of residence of every person to whom the society has by virtue of this section paid without deduction of income tax sums amounting to more than fifteen pounds in that period ; and
- (b) the amount so paid in that period to each of those persons.”

(3) If for any accounting period of a registered industrial and provident society a return under section 442(4) of the Income Tax Act 1952 is not duly made, share interest and loan interest paid by the society in that period shall not be deductible in computing income for purposes of corporation tax or be treated as a charge on income. PART IV  
1952 c. 10.

(4) As regards share interest and loan interest paid before the year 1966-67 subsection (3) above shall apply to the returns required by section 443(4) of the Income Tax Act 1952; but subsection (1)(b) above shall not apply to share interest or loan interest so paid, except in so far as relief cannot be given in respect of it under section 443(1)(a) of that Act.

(5) Any claim made by a housing association under section 43 of the Finance Act 1963 after the year 1965-66 shall be made as theretofore for a year of assessment or part of a year of assessment. 1963 c. 25.

(6) A housing association within the meaning of the said section 43 shall be exempt from corporation tax in respect of chargeable gains accruing to it on the disposal by way of sale of any property which has been or is being occupied by a tenant of the housing association:

Provided that this subsection shall not apply to an association except on a claim made on that behalf for an accounting period or part thereof during which it was approved for the purposes of the said section 43, and Schedule 10 to the Finance Act 1963 shall have effect in relation to any such claim, with any necessary adaptations, as it has effect in relation to a claim under that section.

(7) If in the course of, or as part of, a union or amalgamation of two or more industrial and provident societies, or a transfer of engagements from one industrial and provident society to another, there is a disposal of an asset by one society to another, both shall be treated for purposes of corporation tax in respect of chargeable gains as if the asset were acquired from the one making the disposal for a consideration of such amount as would secure that on the disposal neither a gain nor a loss would accrue to the one making the disposal.

(8) Where in accordance with a scheme approved under section 5 of the Housing Act 1964 the Housing Corporation acquires from a housing society the society's interest in all the land held by the society for carrying out its objects, or where after the Housing Corporation has so acquired from a housing society all the land so held by it the Corporation disposes to a single housing society of the whole of that land (except any part previously disposed of or agreed to be disposed of otherwise than to a housing society), together with all related assets, then both parties 1964 c. 56.

## PART IV

to the disposal of the land to the Housing Corporation or, as the case may be, by the Housing Corporation shall be treated for purposes of corporation tax in respect of chargeable gains as if the land and any related assets disposed of therewith (and each part of that land and those assets) were acquired from the one making the disposal for a consideration of such amount as would secure that on the disposal neither a gain nor a loss would accrue to the one making the disposal.

1964 c. 56.

In this subsection "housing society" has the same meaning as in Part I of the Housing Act 1964, and "related assets" means in relation to an acquisition of land by the Housing Corporation assets acquired by the Corporation in accordance with the same scheme as that land, and in relation to a disposal of land by the Housing Corporation assets held by the Corporation for purposes of the same scheme as that land.

(9) Subsections (1) and (7) of this section shall have effect as if references to a registered industrial and provident society included any co-operative association established and resident in the United Kingdom, and having as its object or primary object to assist its members in the carrying on of agricultural or horticultural businesses on land occupied by them in the United Kingdom or in the carrying on of businesses consisting in the catching or taking of fish or shellfish.

In this subsection "co-operative association" means a body of persons having a written constitution from which the Minister of Agriculture, Fisheries and Food (as regards England or Wales), the Secretary of State (as regards Scotland) or the Ministry of Agriculture for Northern Ireland (as regards Northern Ireland) is satisfied, having regard to the provision made as to the manner in which the income of the body is to be applied for the benefit of its members and all other relevant provisions, that the body is in substance a co-operative association.

1952 c. 10.

(10) Section 446 of the Income Tax Act 1952 shall apply for the interpretation of this section as it applies for the interpretation of Part XXI of that Act.

Building societies.

71.—(1) As respects the year 1966-67 and later years of assessment section 445 of the Income Tax Act 1952 (under which a building society may make and receive interest payments without deduction of income tax under arrangements for it to be specially assessed under Schedule D) shall have effect notwithstanding the provisions of this Part of this Act requiring income tax to be deducted from distributions; and—

(a) in section 445(1) there shall be substituted for paragraph (a)—

"(a) on such sums as may be determined in

accordance with the arrangements the society is liable to account for and pay an amount representing income tax calculated in part at the standard rate and in part at a reduced rate which takes into account the operation of the subsequent provisions of this section ;”

and accordingly in the proviso, immediately before the words “ the total tax ”, there shall be inserted the words “ (if the amount so payable by the society under the arrangements is regarded as income tax for the year of assessment) ” ;

- (b) section 445(3)(b) shall not apply to interest paid by a company not resident in the United Kingdom under a liability incurred wholly and exclusively for the purposes of a trade carried on by it in the United Kingdom through a branch or agency.

(2) Where for any such year of assessment a building society enters into arrangements under section 445 of the Income Tax Act 1952, dividends or interest payable in respect of shares in, or deposits with or loans to, the society shall be dealt with for the purposes of corporation tax as follows :—

- (a) in computing for any accounting period ending in the year of assessment the total profits of the society there shall be allowed as a deduction the actual amount paid or credited in the accounting period of any such dividends or interest, together with the amount accounted for and paid by the society in respect thereof as representing income tax ;
- (b) in computing the income of a company which is paid or credited in the year of assessment with any such dividends or interest, the company shall be treated as having received an amount which, after deduction of income tax at the standard rate for the year of assessment, is equal to the amount paid or credited, and shall be entitled to a set off or repayment of income tax accordingly, except that the dividends or interest shall not be brought into account under Schedule 12 to this Act ;
- (c) no part of any such dividends or interest paid or credited in the year of assessment shall be treated as a distribution of the society or as franked investment income of any company resident in the United Kingdom.

(3) Where for the year 1965-66 a building society enters into arrangements under section 445 of the Income Tax Act 1952—

## PART IV

- (a) if a society which but for the arrangements would be assessed to income tax for the year 1965-66 by reference to a period ending before that year is under the arrangements (and without any election thereunder by the society) so assessed by reference to a period ending in that year, then subsection (4) below shall apply to the society in place of the general provisions of this Part of this Act as to the time for payment of corporation tax ; and
- (b) subsection (2)(a) above shall have effect in relation to any accounting period of the society ending in that year with the substitution for the reference to the amount accounted for and paid by the society in respect of the dividends and interest as representing income tax of a reference to the amount computed by reference to the dividends or interest in accordance with the provision made by those arrangements with reference to dividends and interest for charging the society to income tax for that year.
- (4) Where this subsection applies to a building society, then—
- (a) corporation tax assessed on the society for any accounting period shall be paid within one month from the making of the assessment, except that if the society's basis period for the year 1965-66 does not extend into the year 1966, the tax shall not be payable before the like time after the last day of the accounting period as 1st January 1966 is after the last day of that basis period ; but
- (b) if corporation tax has not become payable by the society for an accounting period by the like time from the beginning of that period as there is between the beginning of the said basis period and 1st January 1966, the society shall at that time from the beginning of the accounting period make a provisional payment of tax computed on the amount on which the society is chargeable to corporation tax for the accounting period last ended (or, as the case may be, is chargeable to income tax by reference to the said basis period), with such adjustments, if any, as may be required for periods of different length or as may be agreed between the society and the inspector.

References in this subsection to a society's basis period for the year 1965-66 are references to the period by reference to which the society is assessed to income tax for that year under the arrangements referred to in subsection (3) above.

- (5) If in the course of, or as part of, a union or amalgamation of two or more building societies, or a transfer of engagements



from one building society to another, there is a disposal of an asset by one society to another, both shall be treated for purposes of corporation tax in respect of chargeable gains as if the asset were acquired from the one making the disposal for a consideration of such amount as would secure that on the disposal neither a gain nor a loss would accrue to the one making the disposal.

**72.—**(1) Subject to subsection (2) below, where a company carries on any business of mutual trading or mutual insurance or other mutual business, the provisions of this Part of this Act relating to distributions shall apply to distributions made by the company notwithstanding that they are made to persons participating in the mutual activities of that business and derive from those activities, but shall so apply only to the extent to which the distributions are made out of profits of the company which are brought into charge to corporation tax or out of franked investment income (including group income).

Companies carrying on mutual business, or not carrying on a business.

(2) In the case of a company carrying on any mutual life assurance business, the provisions of this Act relating to distributions shall not apply to distributions made to persons participating in the mutual activities of that business and derived from those activities; but if the business includes annuity business, the annuities payable in the course of that business shall not be treated as charges on the income of the company to any greater extent than if the business were not mutual but were being carried on by the company with a view to the realisation of profits for the company.

(3) Subject to the foregoing subsections, the fact that a distribution made by a company carrying on any such business is derived from the mutual activities of that business and the recipient is a person participating in those activities shall not affect the character which the payment or other receipt has for purposes of corporation tax or income tax in the hands of the recipient.

(4) Where a company does not and never has carried on a trade or a business of holding investments, and is not established for purposes which include the carrying on of a trade or of such a business, the provisions of this Part of this Act relating to distributions shall apply to distributions made by the company only to the extent to which the distributions are made out of profits of the company which are brought into charge to corporation tax or out of franked investment income.

**73.—**(1) So long as a trade is carried on by persons in partnership, and any of those persons is a company, the profits of the trade and any loss (including a terminal loss) incurred therein

Company partnerships.

**PART IV** shall be computed for purposes of corporation tax in like manner and by reference to the like accounting periods as if the partnership were a company, and without regard to any change in the persons engaged in carrying on the trade:

Provided that—

(a) references to distributions shall not apply ;

(b) no deduction or addition shall be made for charges on income, or for capital allowances and charges, nor in any accounting period for losses incurred in any other period ;

(c) a change in the persons engaged in carrying on the trade shall be treated as the transfer of the trade to a different company, if there continues to be a company so engaged after the change but not a company that was so engaged before the change.

(2) A company's share in the profits or loss of any accounting period or in any matter excluded from the computation by proviso (b) to subsection (1) above shall be determined according to the interests of the partners during that period and corporation tax shall be chargeable as if that share derived from a trade carried on by it alone, and the company shall be assessed and charged to tax accordingly:

Provided that for purposes of any relief from tax which may be given against total profits a company may claim that any profits in respect of which it is chargeable in accordance with this section and, so far as it cannot be relieved against those profits, any matter for which relief may be given against them in accordance with this section shall be dealt with as if they derived from a separate trade carried on by it otherwise than in partnership (any necessary apportionment being made where accounting periods of the company do not coincide with those of the partnership).

(3) Where any of the persons engaged in carrying on the trade is an individual, income tax shall be chargeable in respect of his share of the profits, and he shall be entitled to relief for his share of any loss, as if all the partners had been individuals, except that—

(a) income tax shall be chargeable and any relief from income tax shall be given by reference to the computations made for corporation tax, but so that the amounts so computed for an accounting period of the capital allowances and charges falling to be made in taxing the trade shall (as regards the individual's share of them) be given or made for the year or years

of assessment comprising that period and, where necessary, be apportioned accordingly; and PART IV

- (b) section 19 of the Finance Act 1953 (discontinuances) shall not apply by reason of any change in the persons engaged in carrying on the trade unless an individual begins or ceases to be so engaged, and where it does apply, an election under section 19(3) shall be made only by the individuals so engaged and only if an individual so engaged before the change continues to be so engaged after it; and 1953 c. 44.
- (c) section 18 of the Finance Act 1954 (terminal loss) shall not apply except where section 59 of this Act applies to the partnership as a whole. 1954 c. 44.

(4) Section 144 of the Income Tax Act 1952 (partnership statements and assessments) shall apply to income tax chargeable in accordance with this section, matters relevant only to corporation tax being omitted from the statement required by section 144 and from the assessment, and the obligation to make and deliver the statement being that of the individual partner or partners. 1952 c. 10.

(5) Where a trade or business is carried on by two or more persons in partnership, and the control and management of the trade or business is situated abroad but those persons include a company resident in the United Kingdom, then as regards that company this section shall have effect as if the partnership were resident in the United Kingdom, and an assessment may be made on the company accordingly.

(6) Subject to subsection (5) above, where the partners in a partnership include a company, section 147 of the Income Tax Act 1952 shall apply whether for corporation tax or income tax, and this section shall have effect accordingly.

(7) In this section "capital allowances and charges" means any such allowances and charges as are within section 56 of this Act, other than those which for income tax are given or made by deduction or addition in the computation of profits or gains.

#### *Close companies*

74.—(1) In computing for corporation tax the profits of a close company for any accounting period, the deduction that may be made for the remuneration of directors other than whole-time service directors shall not, subject to subsection (2) below, exceed fifteen per cent. of the company's profits, computed before making any deduction for that remuneration or for investment allowances, and with the addition of franked investment income from companies not within its group (if it has one):

Restriction for close companies on deduction for directors' remuneration.

## PART IV

Provided that for any accounting period for which the company so elects this subsection shall apply with the substitution for the reference to fifteen per cent. of the company's profits for that period of a reference to fifteen per cent. of the profits of a period of the same length, computed as aforesaid but according to the average of the three years preceding the accounting period, or of such part (not being less than twelve months) of those three years as falls after the company commenced to carry on business or became resident in the United Kingdom, so, however, that in arriving at the average for a period beginning before the year 1966-67 there shall be brought into the computation profits arising from the company's trade or business which are chargeable to profits tax, computed as for that tax, together with any such franked investment income (within the meaning of that tax) as would not, if received in like circumstances after the year 1965-66, be treated as coming from within the company's group.

For this purpose distributions received by the company from another are to be treated as coming from within the company's group if but only if dividends so received are group income or would be group income if the companies so elected, and, where the proviso to this subsection has effect, the amount of the profits of the three years there mentioned or the relevant part of those three years shall, if the case requires, be arrived at by division and apportionment or aggregation of profits or losses for periods of account wholly or partly comprised therein.

(2) Subsection (1) above shall not reduce the deduction for any accounting period below £4,000 nor, if there are for more than half the accounting period at least two directors to whom subsection (3) below applies, below the aggregate remuneration, within the limits permitted by subsection (3), of those directors.

(3) This subsection applies to directors who are required to devote substantially the whole of their time to the service of the company in a managerial or technical capacity but are not whole-time service directors, and the limits on the deduction permitted by reference to their remuneration are as follows:—

- (a) an overall limit of £13,000, reduced to £10,000 if for half or more of the accounting period there are less than four such directors, and to £7,000 if for half or more of it there are less than three; and
- (b) a limit of £4,000 on the remuneration of the highest paid such director and £3,000 on that of any other, except that if the remuneration of the highest paid such director is less than £4,000, an amount equal to the difference may be made up on the remuneration of the others.

“The highest paid such director”, if no one such director is the highest paid, means one such director having remuneration as high as that of any of the others.

(4) In relation to an accounting period of less than twelve months each of the sums of money numerically specified in subsections (2) and (3) shall be proportionately reduced.

(5) Where a company is a close company for part only of an accounting period and the deduction which would otherwise be allowable for that period for directors' remuneration is decreased under this section, the decrease shall be such part of that which would be made apart from this subsection as is proportionate to that part of the period.

(6) This section shall apply in relation to a company having more than one source of income so as to restrict the aggregate deductions to be made in any manner for the remuneration of directors, including deductions giving rise to or augmenting a loss.

**75.**—(1) Where after the end of the year 1965-66 a close company, otherwise than in the ordinary course of a business carried on by it which includes the lending of money, makes any loan or advances any money to an individual who is a participator in the company or an associate of a participator, there shall be assessed on and recoverable from the company, as if it were an amount of income tax chargeable on the company, an amount equal to income tax on the grossed up equivalent of the loan or advance.

Assessment of close companies to income tax in respect of certain loans.

(2) Where, after a company has paid the amount assessed on it under subsection (1) above in respect of any loan or advance, the loan or advance or any part of it is repaid to the company, the amount paid by the company or a proportionate part of it shall be repaid.

(3) Where a company is assessed or liable to be assessed under this section in respect of a loan or advance, and releases or writes off the whole or part of the debt in respect of it, the person to whom it was made shall be treated for purposes of surtax as having then received an amount of income equal to the grossed up equivalent of the amount so released or written off:

Provided that if the loan or advance was made to a person who has since died, or to trustees of a trust which has come to an end, this subsection instead of applying to the person to whom it was made shall apply to the person from whom the debt is due at the time of the release or writing off (and if it is due from him as personal representative within the meaning of Part XIX of the Income Tax Act 1952, the amount treated as

1952 c. 10.

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received by him shall accordingly be, as regards surtax, included for purposes of the said Part XIX in the aggregate income of the estate).

(4) For purposes of this section the grossed up equivalent of an amount is such sum as after deduction of income tax at the standard rate is equal to that amount, and shall be computed by reference to the standard rate for the year of assessment in which the loan or advance is made or, as the case may be, the debt is wholly or partly released or written off.

1952 c. 10.

(5) Subsection (3) of this section shall not have effect in relation to a loan or advance made to a person if any sum falls in respect of the loan or advance to be included in his income by virtue of section 408 of the Income Tax 1952, except in so far as the amount released or written off exceeds the sums previously falling to be so included (without the addition for income tax provided for by section 408(4)); and where any amount is included in a person's income by virtue of subsection (3) above in respect of any loan or advance, there shall be a corresponding reduction in the amount (if any) afterwards falling to be so included in respect of it by virtue of the said section 408.

(6) Where under arrangements made by any person otherwise than in the ordinary course of a business carried on by him—

- (a) a close company makes a loan or advance to a person who is not a participator in the company or an associate of a participator; and
- (b) some person other than the close company makes a payment or transfers property to, or releases or satisfies (in whole or in part) a liability of, an individual who is a participator in the company or an associate of a participator;

then, unless in respect of the matter referred to at (b) above there falls to be included in the total income for purposes of surtax of the participator or associate an amount not less than the grossed up equivalent of the loan or advance, this section shall apply as if the loan or advance had been made to him.

(7) In subsections (1) and (6)(b) above the references to an individual shall apply also to a company receiving the loan or advance in a fiduciary or representative capacity and to a company not resident in the United Kingdom.

Assessment  
of close  
companies on  
consideration  
for certain  
restrictive  
covenants etc.

76.—(1) Where, in respect of any payment made or consideration given by a company after the year 1965-66, any sum falls by virtue of section 242 of the Income Tax Act 1952 (charge of surtax on consideration for certain restrictive covenants etc.) to be included in an individual's total income for purposes of

surtax, and at the time when the payment is made or the consideration is given the company is a close company and the individual is a participator in the company or an associate of a participator, there shall be assessed on and recoverable from the company, as if it were an amount of income tax chargeable on the company, an amount equal to income tax on the sum falling to be included in the individual's income as aforesaid, at the standard rate for the year of assessment in which the payment is made or consideration is given.

(2) Where subsection (1) above would apply to any payment or consideration if the condition that the company is a close company and the individual a participator in it or an associate of a participator were satisfied at the time when the payment is made or the consideration is given, the subsection shall apply if either—

- (a) at that time the individual holds or is about to hold an office or employment with the company and the condition is satisfied within two years afterwards ; or
- (b) at that time the individual holds or has held an office or employment with the company and the condition has been satisfied within two years previously.

**77.—**(1) If in any accounting period of a close company there is a shortfall in the company's distributions, there shall be assessed on and recoverable from the company, as if it were an amount of income tax chargeable on the company, an amount equal to the income tax for which the company would be liable to account under section 47(3) of this Act on a distribution equal in amount (before deduction of income tax) to the shortfall and made twelve months after the end of the accounting period (income tax having been deducted). Shortfall in distributions of close company (income tax at standard rate).

(2) For the purposes of this section the shortfall in a company's distributions for any accounting period is, save as otherwise provided by this section, the amount (if any) by which the distributions for the period fall short of the required standard ; and the required standard is the distributable income for the period, less so much of that income (not exceeding, in the case of a company which is neither a trading company nor a member of a trading group, the amount of the estate or trading income) as the company shows could not be distributed without prejudice to the requirements of the company's business :

Provided that the required standard shall in no case exceed the company's distributable investment income for the period plus sixty per cent. of the estate or trading income of the period, and for the purpose of this proviso in its application to a trading company not having any associated company the estate or

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trading income for the period, if it is less than £9,000, shall be treated as reduced by one-fifth of the amount required to make it up to £9,000 or, if it is less than £1,500, shall be disregarded.

(3) In arriving at the required standard for any accounting period—

- (a) regard shall be had not only to the current requirements of the company's business but also to such other requirements as may be necessary or advisable for the maintenance and development of that business, but for this purpose sections 246(2) and (3) and 258(1) and (4) of the Income Tax Act 1952, except section 246(2) proviso, shall apply as they applied for the corresponding purpose of section 245 ;
- (b) the amount of the estate or trading income shall be taken at the amount included in respect of it in the distributable income ;
- (c) for an accounting period of less than twelve months the sums of £9,000 and £1,500 specified in the proviso to subsection (2) above shall be proportionately reduced ;
- (d) if the company is a trading company and for part of the period has, and for part of the period has not, got an associated company, the required standard shall be arrived at by aggregating the amounts for those parts separately computed as if they were distinct accounting periods.

1952 c. 10.

(4) Where a company is subject to any restriction imposed by law as regards the making of distributions, any shortfall in its distributions for an accounting period shall be disregarded to the extent to which the company could not make distributions up to the required standard without contravening that restriction.

(5) Where a company is in respect of any year of assessment assessed under this section in respect of a shortfall in distributions, and there is in that year a surplus of franked investment income (including any amount carried forward from an earlier year), the company may claim that the shortfall shall be set off as far as may be against that surplus, and each of them shall then (as regards the company) be treated as reduced by the amount of the set-off.

Effect shall be given to a claim under this subsection in priority to any claim for the same year under section 62 of this Act, but the set-off shall be made as far as may be against any part of the surplus which has been carried forward from an earlier year of assessment.

(6) Where a company is assessed under this section in respect of a shortfall in distributions for any accounting period, then (so long as the company remains a close company) it may



for any later accounting period for which there is no such shortfall claim that the shortfall of the earlier period, or so much of it as has not been dealt with under this subsection, shall, in determining the income tax payable by the company in respect of distributions for the later period or, as the case may be, in arriving at any surplus of franked investment income, be deducted rateably from the distributions made by the company for the later period:

Provided that no deduction shall be made under this subsection from the distributions for any accounting period so as to reduce those distributions below the required standard or below the amount of the directors' remuneration included in the distributions in computing them for purposes of this section.

**78.—**(1) Subject to the provisions of this section, the income of a close company for any accounting period may for purposes of surtax be apportioned by the Board among the participators, and any amount apportioned to a close company (whether originally or by one or more sub-apportionments under this provision) may be further apportioned among the participators in that company; and on any such apportionment section 249 of the Income Tax Act 1952, as adapted by this section, shall apply as it applied on an apportionment of a company's income under Chapter III of Part IX of that Act.

Apportionment for surtax of close company's income.

1952 c. 10.

(2) For purposes of an apportionment under this section, there shall be added to the amount of income to be apportioned any amounts which were deducted in respect of annual payments in arriving at the company's distributable income for the accounting period and which in the case of an individual would not have been deductible or would have been treated as his income in computing his total income for surtax.

(3) Except in the case of a trading company, there may be apportioned under this section, if the Board see reason for it, the whole of a company's income for an accounting period up to the amount of the required standard (notwithstanding that there has been no shortfall in distributions for that period), together with any addition to be made under subsection (2) above but with such reduction, if any, as may be just in respect of distributions made for the period to persons other than participators and associates of participators (or amounts treated as such for purposes of section 77 above):

Provided that for this purpose the required standard shall be treated as reduced by so much of any shortfall in the distributions for the period as would under section 77(4) above be disregarded in an assessment made in respect of that shortfall.

(4) Subject to subsections (2) and (3) above, an apportionment shall not be made under this section of a company's income for an accounting period unless an assessment is made

**PART IV** on the company under section 77 of this Act in respect of a shortfall in its distributions for that period, and the amount apportioned shall be the amount of that assessment.

(5) Any apportionment made under this section, including any sub-apportionment of an amount directly or indirectly apportioned to a company, shall be made according to the respective interests in the company in question of the participators, except that—

1952 c. 10.

(a) in the case of any company, the provisos to section 258(3) of the Income Tax Act 1952 and section 259(1) of that Act (which enable regard to be had to beneficial interests in loans, or to the interests which would arise in a winding up) shall apply as they applied in the case of an investment company to apportionments under Chapter III of Part IX of that Act (a reference to a participator being substituted for any reference to a member or to a loan creditor); and

(b) if the company is not a trading company, section 260 of that Act (which gave further powers to have regard to underlying interests) except subsection (5) shall also apply in like manner.

(6) Where an apportionment is made by virtue of subsection (3) above, an individual shall not be charged to surtax on an amount treated in consequence of the apportionment or any sub-apportionment as being his income except in so far as it exceeds the amount which, apart from the apportionment, falls in respect of distributions made by the company in the accounting period to be included in the statement of total income to be made by him for purposes of surtax; and no individual shall be charged to surtax by virtue of any apportionment under this section unless the sum or (where there is a sub-apportionment) aggregate sum on which he is so chargeable amounts either to £100 or more or to five per cent. or more of the amount apportioned.

(7) Subject to subsection (6) above, on an apportionment under this section, section 249 of the Income Tax Act 1952 shall apply subject to the following modifications:—

(a) for any reference to a member there shall be substituted a reference to a participator;

(b) subsection (2)(c) shall not apply, and any amount treated under the section as a person's income for purposes of surtax shall be deemed for those purposes to have been received by him at the end of the accounting period to which the apportionment relates; and

(c) there shall not be deducted from the amount apportioned to any person (whether on the original

apportionment or any sub-apportionment) any amount in fact distributed to him ; and PART IV

- (d) so much of section 249(5) as provides for undistributed income not to rank for surtax when subsequently distributed shall not apply unless on the occasion of its distribution the distributions for the accounting period exceed the required standard, and shall then apply only to the same fraction of any amount to which an individual is entitled as that excess is of the whole distributions for the period.

**79.** The provisions of Schedule 18 to this Act shall have Supplementary effect for the interpretation and operation of the foregoing provisions sections of this Act relating to close companies, for their modification in certain cases and for other purposes there dealt with ; and those sections shall have effect subject to and in accordance with the provisions of that Schedule. about close companies.

#### *Commencement and transitional*

**80.—(1)** A company not within the charge to income tax for the year 1965-66 in respect of a source of income shall not come within the charge to corporation tax in respect of that source for any period before the end of that year. Commencement of corporation tax for existing companies, and transition from income tax.

(2) Where a company is within the charge to income tax for that year in respect of a source of income, the company shall not come within the charge to corporation tax in respect of the source for any period before the end of that year, unless the charge to income tax for that year falls to be ascertained by reference to a period ending before the end of that year and the company possesses the source at the end of that year, but shall in that case be within the charge to corporation tax in respect of the source from the end of the basis period for income tax for that year or, if it is later, the end of the basis period for the year 1964-65.

(3) Where, in respect of a trade chargeable under Case I or II of Schedule D, a company is within the charge to income tax from a time before the financial year 1965, then (so long as the company continues to be within the charge to corporation tax in respect of that trade) section 49(4) of this Act shall not apply to the company, but corporation tax assessed on the company (or on some person in its place) for any accounting period, whether or not in respect of the trade, shall be paid within the like interval from the end of the accounting period as there was between the end of the basis period of the trade for the year 1965-66 and 1st January 1966 or, if it is later, within one month from the making of the assessment :

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Provided that this subsection shall not apply unless the said interval is longer than nine months.

Where this subsection applies to a company having distinct trades with different basis periods, that one of the basis periods which ends soonest shall be taken.

(4) In this section any reference to the basis period for the year 1964-65 or 1965-66 is, in relation to any source of income, a reference to the period on the income of which the income tax (if any) chargeable for that year falls to be finally computed in respect of the source or, where by virtue of any provision of the Income Tax Acts the income of any other period is to be taken to be the income of the said period, that other period.

(5) Where a company is within the charge to income tax in respect of a trade at the end of the year 1965-66, and continues to carry on the trade after the end of that year, section 54(2) of this Act shall not apply to treat the trade as permanently discontinued and a new trade as set up and commenced on the company first coming within the charge to corporation tax in respect of the trade.

1952 c. 10.

(6) Where in the case of a trade carried on by a company the year 1965-66 is the second year of assessment within the meaning of section 129 of the Income Tax Act 1952 (period of computation of profits for second and third years of trade), the company may at any time within the following six years give or revoke the like notice under that section for that year as, but for this Part of this Act, could be given for that and the succeeding year.

1952 c. 33.

(7) Section 130 of the Income Tax Act 1952 (period of computation of profits on discontinuance of trade) shall not apply in relation to income tax for any year of assessment on the discontinuance after the end of the year 1965-66 of a trade carried on by a company; nor shall section 18 of the Finance Act 1952 (period of computation under Case III, IV or V of Schedule D for source of income disposed of etc.) apply in the case of a company in relation to income tax for the year 1965-66, unless that year is the last year in which the company possesses the source, or that year or the preceding year is to be treated under section 18(1)(c), (2) or (4) as if it were the last year.

1954 c. 44.

(8) Where a company is carrying on a trade at the end of the year 1965-66, and a relevant change within the meaning of Schedule 3 (company reconstructions) to the Finance Act 1954 has occurred in the trade before the end of that year, then for all purposes of corporation tax the company and all other persons affected shall be treated as if the company had carried on the trade from the end of the basis period for the year 1965-66 and as if anything done to or by its predecessors in

carrying on the trade since the end of that period had been done to or by it; and they shall also be so treated for purposes of any relief from income tax in respect of losses incurred in the trade after the end of that basis period.

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(9) Where subsections (1), (2) and (7) above would operate differently for different parts of a source of income (not being a trade) if those parts were treated as separate sources for the purposes of those subsections, they shall be so treated.

**81.**—(1) Subject to subsection (4) below, there shall be disregarded for the purposes of the profits tax for any chargeable accounting period profits in respect of which a body corporate, society or other body is within the charge to corporation tax, and all amounts which would be deductible in computing any such profits for profits tax purposes (in so far as they are also deductible in computing other profits for those purposes) and which are deductible for corporation tax, except that—

- (a) if that body or society is within the charge to corporation tax in respect of the profits for part only of the chargeable accounting period, this subsection shall apply in relation to that part, and there shall be made the like apportionments between that part and the remainder, as if the two parts were separate chargeable accounting periods; and
- (b) in the case of a close company, a deduction may be made in respect of the remuneration of directors other than whole-time service directors, so long as the deduction, when added to the amount of any deduction that may be made for corporation tax (or such part of any such deduction as is apportionable to the chargeable accounting period), does not exceed the deduction which would have been permitted under paragraph 11 of Schedule 4 to the Finance Act 1937 if this subsection had not had effect.

(2) Subject to subsection (4) below, where a body or society is within the charge to corporation tax in respect of a trade for periods comprising the whole or part of the year 1964-65 or 1965-66, then in respect of allowances and charges made for purposes of income tax in charging the profits or gains of the trade for that year no deduction or addition shall be made under paragraph 1 or 2 (capital allowances) of Part I of Schedule 8 to the Finance Act 1947 for purposes of the profits tax for any accounting period falling wholly or partly within the said periods, except such deduction or addition, if any, as would be made for any part of that accounting period falling outside the said periods if that part were a separate accounting period.

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PART IV  
1947 c. 35.

(3) Paragraph 4 of Part I of Schedule 8 to the Finance Act 1947 (which provides for capital allowances and charges to be made in the case of businesses not chargeable to income tax under Case I of Schedule D) shall not have effect for the making of deductions or additions by reference to the period after the year 1965-66.

(4) Where, apart from this provision, the profits tax would be chargeable in accordance with this section on profits of any trade or business, the body or society chargeable may, by notice in writing given to the Board before 6th April 1968 or within such longer time as the Board may in any case allow, elect that this section, except subsection (3), shall not have effect in relation to that body or society.

(5) No enactment limiting the time for making assessments to the profits tax shall prevent the making of such an assessment in consequence of an election under section 80(6) of this Act, if it is made within the time allowed for making an assessment to income tax in consequence of that election.

(6) No assessment shall be made to profits tax in respect of any distribution made after 5th April 1966.

Interim charge  
of tax on  
capital gains  
of companies,  
and exclusion  
of companies  
and local  
authorities  
from Case VII  
of Schedule D.

1962 c. 44.

**82.**—(1) Where after the end of the year 1964-65 a company is resident in the United Kingdom, or is carrying on a trade there through a branch or agency, but has not come within the charge to corporation tax in respect of any source of income or part of a source, capital gains tax at the rate of thirty-five per cent. shall be assessed and charged on the company in respect of the total amount of chargeable gains accruing to the company before it comes within the charge to corporation tax as aforesaid, after deducting any allowable losses accruing to it in that period and any losses which, under Chapter II of Part II of the Finance Act 1962, are allowable against gains accruing to it in the year 1964-65 but cannot be so allowed.

(2) Income tax shall not be charged by virtue of section 10 or section 14 of the Finance Act 1962 (short-term gains) in respect of an acquisition and disposal of any chargeable assets by a company or by a local authority (as defined in section 66 of this Act) or a local authority association (as so defined), and section 10(7) (profits tax on short-term gains) shall cease to have effect; and accordingly sections 10 and 14 shall not apply for corporation tax.

This subsection has effect—

(a) in relation to an acquisition or disposal if either the acquisition or the disposal, whichever is the earlier, occurs on or before 6th April 1965 but the disposal or acquisition, whichever is the later, occurs after 6th April 1965; and

(b) in relation to an acquisition and disposal if both the acquisition and the disposal occur on or after 6th April 1965.

(3) In the case of a gain of any amount accruing to a company on an acquisition and disposal within subsection (2)(a) above, the gain shall be treated for purposes of subsection (1) above or, as the case may be, of corporation tax as if it were a chargeable gain, and any loss so accruing shall be brought into account accordingly; and for those purposes the question whether any and, if so what, gain or loss so accrues shall accordingly be determined in accordance with the provisions applicable to income tax chargeable under Case VII of Schedule D and not in accordance with the provisions of Part III of this Act.

(4) Any losses which are allowable against chargeable gains under subsection (1) above or would be so allowable but for the company being within the charge to corporation tax from the beginning of the year 1965-66, in so far as they cannot be allowed against chargeable gains under subsection (1), shall be treated for purposes of corporation tax as if they were allowable losses accruing to the company while within the charge to corporation tax and not earlier than the year 1965-66.

(5) Capital gains tax shall not be charged under this section in respect of gains accruing to an overseas trade corporation on the disposal of assets which constitute property, or an interest in property, which is situated outside the United Kingdom and directly employed for the purposes of a trade carried on by the overseas trade corporation; and accordingly losses arising on the disposal of assets situated outside the United Kingdom which constitute property, or an interest in property, directly employed for the purposes of a trade carried on by an overseas trade corporation shall not be allowable losses for purposes of this section.

(6) The provisions applicable by virtue of this Part of this Act to corporation tax in respect of chargeable gains shall, with any necessary modifications, apply in relation to capital gains tax chargeable by virtue of this section, in so far as they are provisions which—

- (a) confer or relate to any exemption or relief from tax, including the relief from tax of gains not received in the United Kingdom, or provide for any corresponding restriction of allowable losses; or
- (b) affect the incidence of tax or the computation of gains or losses, or the matters which may give rise to a charge to tax;

## PART IV

and the provisions so applied shall extend to all the provisions of Schedule 13 to this Act, including those relating to the recovery of tax, and to the provisions relating to the apportionment of chargeable gains accruing to unit trusts and investment trusts:

Provided that references in Part I of the said Schedule 13 to a company shall not apply to an overseas trade corporation.

Dividend  
increases in  
1965-66.

**83.**—(1) Where in the year 1965-66 a company resident in the United Kingdom pays a gross amount in dividends greater than the standard amount, then subject to the provisions of this section the excess shall (as regards that company) be brought into account under sections 47(3) and 48 of this Act as if it were the gross amount of dividends paid by the company on the first day of the year 1966-67 after deduction of income tax at the standard rate for that year (and were not the subject of an election under section 48(3)):

Provided that, in relation to the cases dealt with by Schedule 19 to this Act, this section shall have effect subject to the provisions of that Schedule.

(2) Except in the case of a company not carrying on business earlier than December 1963, the standard amount shall be taken to be the amount of the standard dividends unless and until the standard amount is ascertained in accordance with subsection (3) below.

(3) Except in the case of a company not carrying on business earlier than December 1963, if the amount ascertained in accordance with this subsection is higher than the amount of the standard dividends, the standard amount shall be whichever is the higher of—

(a) seven and a half per cent. of the company's share capital in the financial year 1965; and

(b) up to the amount of the company's profits in the financial year 1965, the amount of the standard dividends increased (if there is occasion) in proportion either—

(i) to any increase in the profits in the financial year 1965 as compared with the standard profits; or

(ii) if it is the larger proportionate increase, to any increase in the share capital in the financial year 1965 as compared with that in the standard period:

Provided that in the case of a company not having a period of account ending before December 1964, or not having commenced to carry on business three years at least before the end



of the last such period of account, the standard amount shall not be less than one half the amount of the profits of the financial year 1965.

(4) In the case of a company not carrying on business earlier than December 1963, the standard amount shall be whichever is the higher of—

- (a) seven and a half per cent. of the company's share capital in the financial year 1965 ; and
- (b) one-half the amount of the company's profits in the financial year 1965.

(5) Where in the year 1965-66 a company pays a dividend for a period ending in the financial year 1964, being a period of account of not more than twelve months, then if the company so requires subsection (3) above, or in the case of a company not carrying on business earlier than December 1963 subsection (4), shall have effect in relation to the company with the company's profits in that period of account substituted for those in the financial year 1965.

(6) For purposes of this section, except as otherwise provided by subsection (7) below—

- (a) a company's profits and share capital in the financial year 1965, if the company so requires, shall both be ascertained by reference to a period of twelve months selected by the company, being a period ending in that year and not beginning earlier than the end of the standard period or earlier than the time when the company commenced to carry on business ;
- (b) the standard period of a company is the three years ending with the company's last accounting date before December 1964 ;
- (c) the standard dividends of a company are whichever is the greater of—
  - (i) one third of the gross amount of the dividends of the company which were paid in the three years up to the beginning of December 1964 ; and
  - (ii) seven and a half per cent. of the company's share capital in the standard period ;
- (d) the standard profits of a company are whichever is the greater of—
  - (i) one third of the company's profits for the standard period ; and
  - (ii) ten per cent. of the company's share capital in the standard period.

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(7) Where a company's last accounting date before December 1964 is less than three years after it commenced to carry on business, the company's standard period is the period between its commencing to carry on business and the beginning of December 1964, or if that is more than three years, the last three years or such other three years as the company may select in that period; and if the standard period is less than three years, then the three years referred to in subsection (6)(c) above shall be replaced for the company by the standard period, and the references to one third in subsection (6)(c) and (d) above shall be replaced for the company by references to the fraction which one year is of the standard period.

(8) For purposes of this section a company's share capital in any period shall be computed by taking the initial capital and adjusting it—

- (a) by adding the amount or value of any consideration actually received during the period for the issue of share capital or on the payment up of issued share capital, but so that the addition shall be reduced in each case by such fraction of the amount or value as the part of the period before receipt is of the whole period; and
- (b) by deducting the amount or value of any money or other assets paid or transferred by the company during the period for the repayment of any share capital, but so that the deduction shall be reduced in each case by such fraction of the amount or value as the part of the period before the payment or transfer is of the whole period.

In this subsection "the initial capital" means—

- (i) in relation to the standard period, the amount at the beginning of the period of the paid-up share capital and of any share premium account (or other comparable account by whatever name called); and
- (ii) in relation to any later period, the said amount adjusted by making for the period from the beginning of the standard period to the beginning of the later period the like additions and deductions as are provided for by paragraphs (a) and (b) above, but so that no such addition or deduction shall be reduced as there mentioned.

(9) For purposes of this section the amount of a company's profits for any period shall be taken to be the amount (as it would, apart from the provisions of this Act, be computed for purposes of the profits tax) of the profits of the company, computed without abatement and including franked investment

income, except that regard shall not be had to section 22 of the Finance Act 1937 (under which profits or losses of a subsidiary may be treated as those of the principal company) or to any limitation on the deductions that may be allowed in respect of the remuneration of the directors, nor to any investment allowances, initial allowances or balancing charges, to any scientific research allowance in respect of expenditure incurred after 5th November 1962 or to so much of any annual allowance made at a rate determined under section 38 or 39 of the Finance Act 1963 (free depreciation in development districts) or under section 14 of this Act, as exceeds an allowance at a yearly rate of fifteen per cent. of the relevant amount of expenditure. PART IV  
1937 c. 54.  
1963 c. 25.

(10) For purposes of this section the amount of a company's profits for any period when it was an overseas trade corporation shall be computed as if it had never been an overseas trade corporation; and any amount treated by virtue of this section as dividends paid in the year 1966-67 shall be disregarded for purposes of section 26 of the Finance Act 1957 (under which an overseas trade corporation is chargeable to income tax by reference to dividends paid out of exempt trading income), and shall for this purpose be treated as comprising dividends paid later rather than dividends paid earlier. 1957 c. 49.

(11) Where a company has in the year 1965-66 paid a gross amount in dividends greater than the standard amount, it may, not later than two years after the end of that year, apply to the Board to be exempted from the foregoing provisions of this section, and if the company shows that it was not the company's main purpose or one of its main purposes in paying that excess to avoid or reduce a liability under section 47(3) of this Act in respect of dividends paid after that year, the Board shall certify that the company is entitled to exemption under this subsection, and subsection (1) above shall then not apply to the company.

If on an application duly made by a company the Board refuse a certificate under this subsection, the company shall have the like right of appeal to the Special Commissioners against the refusal as if it were an assessment made on the company under Schedule D, and the enactments relating to an appeal against such an assessment (including any enactment relating to the statement of a case for the opinion of the High Court) shall apply accordingly.

(12) In the foregoing subsections "dividend" does not include a capital dividend; but where in the year 1965-66 after 27th April 1965 a company resident in the United Kingdom pays an amount in capital dividends greater than the yearly average of the amounts so paid by it before that year and since the beginning of the year 1962-63 (or, if later, the date the company com-

**PART IV** menced to carry on business) the excess shall as regards that company be brought into account under sections 47(3) and 48 of this Act as if it were the gross amount of dividends paid by the company on the first day of the year 1966-67 after deduction of income tax at the standard rate for that year (and were not the subject of an election under section 48(3)) :

Provided that any capital dividend paid after 27th April 1965 shall be regarded for the purposes of this subsection as having been paid before that date if—

- (i) it was declared by the company in general meeting before that date ; or
- (ii) it was declared in general meeting after that date but in accordance with a recommendation of the directors and the directors' decision to make that recommendation was, with the authority of the directors, publicly announced before that date ; or
- (iii) it was paid in accordance with a decision of the directors, and that decision was, with their authority, publicly announced before that date.

(13) For the purposes of this section “ gross amount ” in relation to any dividends paid or treated as paid means the amount which, after deduction of income tax thereon at the standard rate for the year of assessment when the payment or supposed payment takes place, is equal to the amount paid or treated as paid :

Provided that the gross amount of dividends paid after deduction of income tax at a reduced rate in accordance with section 19 of the Finance Act 1962 shall be determined by reference to that reduced rate instead of the standard rate.

1962 c. 44.

(14) This section shall not apply to a company which has ceased to carry on business before the year 1966-67 or of which the business is at the beginning of that year being carried on by a liquidator in the winding up of the company, nor shall this section have effect by virtue of section 69 of the Finance Act 1960 in relation to the trustees of a unit trust scheme.

1960 c. 44.

Transitional relief for existing companies with overseas trading income.

**84.—**(1) Where a company resident in the United Kingdom shows, as regards the base year (that is to say, such one of the years 1962-63, 1963-64 and 1964-65 as the company may select as its base year for purposes of this section),—

- (a) that the company possessed an overseas source of trading income ; and
- (b) that in respect of that source there was allowed credit for foreign tax which exceeds the current charge to corporation tax in any of the seven years of assessment beginning with the year 1966-67, calculated on the income from the source in the base year ;

then for each source and each of those seven years for which it is shown to be so, the company shall, subject to the adjustments and restrictions below mentioned, be given relief in an amount equal to the excess at (b) above:

Provided that the aggregate relief for all sources, as calculated apart from this proviso, shall be reduced by one-fifth in the year 1969-70, by two-fifths in the year 1970-71, by three-fifths in the year 1971-72 and by four-fifths in the year 1972-73.

(2) The aggregate relief for any year of assessment, as calculated in accordance with subsection (1) above apart from any reduction under the proviso to that subsection, shall, where necessary, be reduced so as not to exceed the adjusted aggregate amount in the related period of the unused credit for foreign tax in respect of the company's income from overseas sources of trading income; and for this purpose the said aggregate amount is to be adjusted by computing the unused credit for foreign tax in respect of the income from any source—

- (a) where the company is not within the charge to corporation tax in respect of the source, by treating the income as nevertheless chargeable to corporation tax and not chargeable to income tax or profits tax; and
- (b) where the foreign tax is more than 56½ per cent., by disallowing the unused credit in respect of the excess; and
- (c) by calculating the income without any deduction for the unused credit.

(3) The aggregate relief for any year of assessment, as calculated in accordance with the foregoing subsections apart from any reduction under the proviso to subsection (1), shall, where necessary, be reduced so as not to exceed the amount after deducting income tax borne by the company on franked investment income of the income tax deducted or deductible from the company's dividends paid in that year, reduced in the proportion (if it is less than one) which, in the related period, the amount charged to corporation tax of the company's income from overseas sources of trading income having an unused credit for foreign tax bears to the amount so charged of the company's income from all sources:

Provided that—

- (a) the amount of any income shall for purposes of this subsection be calculated without deduction for any unused credit for foreign tax; and
- (b) where in the related period or any part of it, the company is not within the charge to corporation tax in respect of any source of income, this subsection shall have effect

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in relation thereto as if income from the source (so far as of a description chargeable to corporation tax) had been charged to corporation tax and not charged to income tax or profits tax.

(4) If, in any year of assessment for which relief is claimed, the net amount of the dividends paid by the company exceeds the net amount of the company's dividends in each of the four years of assessment 1962-63, 1963-64, 1964-65 and 1965-66, then the aggregate relief, as calculated in accordance with the foregoing subsections apart from any reduction under the proviso to subsection (1), shall be reduced by four-fifths of whichever excess is the least :

Provided that—

- (a) if the net amount of the dividends in any of the years 1962-63, 1963-64 and 1964-65 is higher than the corresponding amount for the year before that year, and is also higher than the corresponding amount for the year after (adjusted, if it is the year 1965-66, for the increase in the standard rate of income tax), the year to which this applies shall be left out of account, but if it applies to the year 1962-63, the year 1961-62 shall be substituted ; and
- (b) in determining whether there is any such excess in the case of the year 1965-66, or what is the amount of that excess, there shall be deducted from the dividends paid in that year any amount treated under section 83 of this Act as paid in the following year ; and
- (c) if between any earlier year of assessment and that for which relief is claimed there has been any increase in the paid up share capital of the company for any new consideration received by the company, then the dividends paid in the earlier year shall be treated as increased by such amount as is equal before deduction of income tax therefrom to six per cent. of the amount or value of that consideration.

(5) Where, in any year of assessment for which relief is claimed, the company by virtue of an election under section 48 of this Act pays any dividends without deduction of income tax, then the relief shall be reduced in the proportion which those dividends bear to the total amount of the dividends paid by the company in that year or, if all the dividends so paid are paid without deduction of income tax, relief shall not be given to the company for that year.

(6) In relation to the cases dealt with by Schedule 20 to this Act, this section shall have effect subject to the provisions of that Schedule.

(7) A company entitled to relief under this section shall, on making a claim to the inspector and on proof to his satisfaction of the amount due, be paid by the Board out of moneys provided by Parliament a sum equal to that amount (which shall not be treated as income for purposes of corporation tax) ; but the Board may by statutory instrument make regulations as to the time and manner of making claims for relief, and the information and evidence to be furnished in connection therewith, and as to the manner in which any sums paid by way of relief and afterwards found not to have been due may be recovered.

Section 9 of the Income Tax Management Act 1964 shall apply 1964 c. 37. to any claim under this section.

(8) For the calculation of relief under this section—

- (a) references to income in the base year and to the profits tax thereon are references to income as computed for the charge to income tax for that year (omitting any amount on which relief from tax is allowed otherwise than by way of credit for foreign tax or on which the company charges the tax against any other person otherwise than under section 184 of the Income Tax Act 1952) and to the profits tax on the income of the period used in the computation ;
- (b) “credit for foreign tax” means a credit under Part XIII of the Income Tax Act 1952 and, in relation to the base year, means the credit allowed against income tax for that year and, where credit was allowed against income tax, any credit allowed against the profits tax on the income in the base year, and “unused credit for foreign tax” means foreign tax which cannot be allowed as a credit because the foreign tax exceeds the United Kingdom taxes ;
- (c) “the current charge to corporation tax” means in relation to any year of assessment the corporation tax which, at the rate for the preceding financial year, would be chargeable on the income in question ;
- (d) “dividend” does not include a capital dividend, and in relation to any dividends “net amount” means the amount, less any income tax deducted or deductible, and “income tax deducted or deductible” includes any income tax that might have been deducted but for the dividends being group income ;
- (e) “the related period” in relation to any year of assessment is the company’s accounting period ending at or last before the beginning of that year or, if that is a period of less than twelve months, the twelve months ending with that period (the necessary amounts for

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any such period of twelve months being found by division and aggregation or apportionment of amounts for accounting periods wholly or partly comprised in it).

(9) For the purposes of this section “overseas source of trading income” means a trade exercised outside the United Kingdom by the company claiming relief (a trade exercised in more than one territory being for this purpose regarded as so many separate trades), except that it includes also any investment of that company in a company resident in a territory outside the United Kingdom where either—

- (a) the company claiming relief controls directly or indirectly, not less than one tenth of the voting power in the latter company ; or
- (b) a third company having such control also controls directly or indirectly, not less than one-half of the voting power in the company claiming relief.

Transitional relief for companies paying dividends out of pre-1966-67 profits.

**85.**—(1) With a view to taking account in relation to distributions made by a company in or after the year 1966-67 (but not after the year 1968-69) of income tax borne by the company in earlier years of assessment, a company resident in the United Kingdom shall be entitled to be treated for purposes of section 48 of this Act as if the provisions of that section about the carry forward from one year to another of a surplus of franked investment income applied to a carry forward from the year 1965-66, and as if in that year the company had had a surplus of franked investment income of an amount computed in accordance with this section (“the notional surplus”).

(2) Subject to subsections (7) and (8) below, the notional surplus shall be whichever is the greater of—

- (a) an amount (“the one year surplus”) calculated so that income tax on it at the standard rate for the year 1965-66 may represent, according to the rules prescribed by this section, the proportion referable to the company’s income arising in that year which is subject to income tax and profits tax of the extra charge to those taxes as compared with a charge to corporation tax, but so that the one year surplus shall not exceed the amount on which the repayments of income tax under this section would equal the income tax paid by the company on distributions made by it in the year 1966-67 ;
- (b) an amount (“the three year surplus”) calculated in accordance with the rules prescribed by this section to represent the excess, adjusted for any relief under section 84 of this Act, of the company’s dividends (other



than capital dividends) in the years 1966-67, 1967-68 and 1968-69 over the distributable profits of the financial years 1966, 1967 and 1968, but so that the three-year surplus shall not exceed the amount on which the repayments of income tax under this section would equal the income tax ultimately borne by the company in the years 1963-64, 1964-65 and 1965-66.

(3) For the calculation of the one year surplus, the extra charge to income tax and profits tax as compared with a charge to corporation tax for the year 1965-66 shall be arrived at (subject to subsection (4) below) by aggregating—

- (a) the income tax (at the standard rate or the net United Kingdom rate, as the case may be) deducted from dividends received by the company in the year from companies resident in the United Kingdom, in so far as that tax is ultimately borne by the company; and
- (b) the profits tax charged on the company for any chargeable accounting period or part of a chargeable accounting period falling within the year (or, if the liability to profits tax was affected by a notice under section 22 of the Finance Act 1937 (groups of companies), 1937 c. 54. the tax which would have been so charged but for the notice); and
- (c) the appropriate fraction of the income tax ultimately borne by the company on income arising in the year other than the tax deducted from dividends received from companies resident in the United Kingdom, the appropriate fraction being that obtained by dividing by the standard rate of income tax for the year the difference between that rate and the rate of corporation tax for the financial year 1965;

and the proportion of this referable to the company's income arising in the year which is subject to income tax and profits tax shall be taken to be the fraction obtained by dividing the aggregate amount of the income tax at (a) and (c) above by the sum of that amount and the amount of the corporation tax charged on the company for the financial year 1965.

The reference in paragraph (c) above to income arising in the year shall, where income tax is to be computed by reference to the amount received in the United Kingdom, be construed as a reference to the income so received.

(4) Where the dividends received by the company in the year 1965-66 include dividends from a member of the same group of companies, and that member pays in the year a gross amount in dividends greater than its standard amount, then there shall be excluded from the dividends taken into account under subsection (3) (a) above a part of the dividends received from that

**PART IV** member which bears to the whole the same proportion as the excess bears to all the dividends paid by that member in the year 1965-66 :

Provided that this subsection shall not apply unless the gross amount of the dividends received by the company in the year 1965-66 from members of the same group of companies exceeds one-third of the gross amount of the dividends received by the company in its standard period from companies then being members of the same group of companies (or, if the standard period is less than three years, an amount bearing to the dividends last mentioned the same proportion as one year bears to the standard period), and where any dividends would fall to be excluded under this subsection, the company may elect that the exclusion shall be of such part of the dividends received from members of the same group as is equal to the excess referred to in this proviso.

This subsection shall be construed in accordance with section 83 of and Schedule 19 to this Act.

1952 c. 10.

(5) In arriving at the amount ultimately borne by the company of the income tax at (3)(a) and (c) above, the deduction of tax by the company under section 184 (dividends) of the Income Tax Act 1952 shall not be treated as reducing the tax ultimately borne by the company, but any tax otherwise charged against any person by the company and any relief under section 341 of that Act (relief for trade loss against general income) shall be set, as far as may be, against income tax borne by the company in the year other than the tax at 3(a) or (c), then against the tax at (3)(c), then against the tax at (3)(a).

(6) For the calculation of the three year surplus—

- (a) the dividends in the three years of assessment shall be taken before deduction of income tax, and (except in the calculation under paragraph (c) below) shall be taken to include any amount treated under section 83 of this Act as a dividend paid in the year 1966-67 ;
- (b) the distributable profits for the three financial years shall be arrived at by taking the profits on which corporation tax is charged for those years, less the corporation tax so charged and any credit for foreign tax allowed against corporation tax, and less the amount of any directors' remuneration not deductible in computing those profits, and adding—

- (i) franked investment income and group income received in those years ;

- (ii) the amount of any deductions made in assessing that tax for investment allowances or scientific

research allowances (on the basis that deductions for capital allowances are referred to other allowances in priority to investment or scientific research allowances), and of any deductions so made for losses, allowances or expenses of management of any period falling outside those years ;

(c) the excess of the dividends at (a) above over the distributable profits at (b) above shall be adjusted for relief under section 84 by—

(i) finding the balance of those dividends that remains after deduction of the amount on which income tax at the standard rate for the year 1965-66 would equal the aggregate relief under section 84 for the three years of assessment ; and

(ii) reducing the excess in the proportion which that balance bears to the actual dividends ;

(d) the income tax ultimately borne by the company in the years 1963-64, 1964-65 and 1965-66 shall be taken to be the amount borne by it in respect of its income by deduction or otherwise (at the standard rate or at the net United Kingdom rate), after deduction of all reliefs and of all tax charged in any of those years against any other person under section 184 of the Income Tax Act 1952 or otherwise.

1952 c. 10.

(7) Where a company is wound up, the three year surplus shall be computed by reference to the period ending with its last accounting period, if that ends before the end of the financial year 1968.

(8) If in the case of any company the income tax at (3)(a) and (c) above is not greater than the corporation tax with which the company is charged for the financial year 1965, any one year surplus shall be disregarded, and the notional surplus shall be taken to be the three year surplus (if any).

(9) Relief may be claimed and allowed under this section by reference to any one year surplus, notwithstanding that the notional surplus may fall to be finally determined by reference to a three year surplus.

(10) Part I of Schedule 12 to this Act shall have effect in relation to claims for relief under this section as it has effect in relation to other claims made for purposes of section 48 of this Act, except that a claim under this section may be made in relation to a one year surplus before the time otherwise allowed under the said Part I and, if made before the passing of an Act fixing the rate of corporation tax for the financial year 1965, may be determined (subject to later adjustment if

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need be) in accordance with any Resolution for fixing that rate which may have been passed by the Committee of Ways and Means of the House of Commons and agreed to by the House.

1952 c. 10.

(11) In a case where section 350 of the Income Tax Act 1952 applies, the tax deducted from a dividend shall be deemed for purposes of this section to be tax at the net United Kingdom rate, for the purpose of reckoning either the tax borne by the recipient or the tax charged against another person by the company paying the dividend; and the amount charged against another person by deduction of tax from any other payment shall for the purposes of this section, in a case to which section 350(2) applies, be taken not to include the tax chargeable under section 170 of that Act by virtue of section 350(2).

(12) A company claiming relief under this section may, if the greater part of its undertaking consists in the ownership or operation of ships, elect that in the application to it of subsection (2) (b) above there shall be substituted for the income tax ultimately borne by the company in the years 1963-64, 1964-65 and 1965-66 the income tax ultimately borne by it in a period ending with the year 1965-66, but beginning with such year of assessment earlier than the year 1963-64, but not earlier than the year 1956-57, as may be specified in the election; and subsection (6) (d) shall then apply to the years comprised in that period as it is expressed to apply to the years 1963-64, 1964-65 and 1965-66.

Transitional assistance to water companies in respect of taxation on dividends.

**86.**—(1) Where a water company is liable to account for and pay income tax in respect of dividends paid by it in the year 1966-67 or either of the two following years of assessment, the Minister of Housing and Local Government may, subject to such conditions as he sees fit to impose, make to the Board such payments towards satisfaction of that liability as are authorised by this section, and his expenses of so doing shall be defrayed out of moneys provided by Parliament.

(2) In computing the payments authorised by this section to be made for the benefit of a water company in respect of dividends paid in any year of assessment, there shall be deducted from the amount of the dividends paid in the year—

- (a) the amount of any franked investment income received by the company in the year; and
- (b) forty per cent. of the related profits on which the company is charged to corporation tax.

(3) For purposes of subsection (2) (b) above the related profits on which the company is charged to corporation tax are, in relation to dividends paid for any period, the amount of the profits on which the company is so charged in respect of that period (ascertained, if need be, by division and apportionment

or aggregation of amounts for accounting periods wholly or partly comprised in that period), but where dividends are paid for the same period in more than one year of assessment, the said amount shall be apportioned rateably between the parts paid in each of those years.

(4) The payment that may be made under this section in respect of a company's dividends shall be an amount not exceeding for the year 1966-67 three-quarters, for the year 1967-68 one-half and for the year 1968-69 one-quarter of the amount (if any) by which income tax at the standard rate on the amount ascertained in accordance with subsections (2) and (3) above exceeds the yield to the company in that year of a water rate of twopence in the pound.

(5) No payment shall be made for the benefit of a company under this section except on a claim made to the Minister of Housing and Local Government in such manner, and supported by such evidence, as he may direct; and it shall be lawful for the Board and their officers to disclose to the Minister such particulars as he may reasonably require for determining whether any, and if so what, payment is authorised by this section in the case of any company.

(6) In relation to water companies whose area of supply lies wholly or mainly in Wales references to the Secretary of State shall be substituted in this section for the references to the Minister of Housing and Local Government.

(7) In this section "water company" means any company (being a body corporate) which is a statutory water undertaker for purposes of the Water Act 1945.

1945 c. 42.

(8) Notwithstanding anything in the Government of Ireland Act 1920 the Parliament of Northern Ireland shall have power to make laws for purposes similar to the purposes of this section.

1920 c. 67.

**87.**—(1) Where a company is, in respect of any source of income, within the charge to corporation tax under any relevant Case of Schedule D during the year 1965-66, and ceases to possess that source at any time between that year and the year 1971-72, then subject to the provisions of this section the company shall be entitled to relief from tax in respect of any amount by which, if the company had ceased to possess the source at the end of the year 1965-66, the taxed income from the source during the cessation period would have been less than the actual taxed income during that period.

Transitional relief for existing companies on cessation of trade etc.

(2) Relief under this section shall be an allowance equal to whichever is the less of—

(a) the amount referred to in subsection (1) above; and

## PART IV

- (b) an amount equal to the appropriate fraction of the taxed income from the source during a period equal in length to the cessation period but ending when the company ceases to possess the source:

Provided that if the company ceases to possess the source in the year 1968-69 the allowance shall be reduced by one quarter: if in the year 1969-70, by one half: and if in the year 1970-71, by three-quarters.

(3) Where a company is entitled to an allowance under this section in respect of any source of income, then for the purpose of any liability of the company to corporation tax or income tax (but not for any other purpose) the amount of the income arising to the company from the source shall be treated as reduced by the amount of the allowance (the reduction being made, as far as may be, in the income arising in accounting periods for which the company is chargeable to corporation tax in respect of the source and, subject to that, in the income chargeable to income tax before the year 1966-67, and being made, as far as may be, in the income of a later rather than in that of an earlier period or year); and relief under this section shall be given in priority to any other relief.

(4) For purposes of this section "taxed income" means, in relation to any source, the amount of the income falling to be included in assessments for the purpose of charging the company to income tax or corporation tax in respect of the source.

(5) For purposes of this section the relevant Cases of Schedule D are Cases I to V; and in relation to any source of income—

(a) "the cessation period" means the period over which assessments to income tax might have been revised on the company ceasing to possess the source at the end of the year 1965-66 (and accordingly is three years for Cases I and II and two years for Cases III, IV and V); and

(b) "the appropriate fraction" is such fraction of the cessation period as falls after the time when the company is first within the charge to corporation tax in respect of the source (and accordingly is, for Cases III, IV and V, one half).

(6) In relation to Cases I and II of Schedule D, the provisions contained in Schedule 21 to this Act shall have effect to supplement the foregoing subsections, and those subsections shall have effect subject to and in accordance with those provisions.

(7) In relation to Cases III, IV and V of Schedule D, this section shall, if a company at any material time ceases to possess part of a source of income, apply as if that part had

been a separate source, but shall not apply to a source or part of a source where the income from it falls to be charged in accordance with section 430(1) of the Income Tax Act 1952 (which relates to the taxation of investment income of certain life assurance companies).

PART IV

1952 c. 10.

(8) There shall be made any such adjustments of any person's liability to corporation tax or income tax, whether by way of repayment of tax, assessment or otherwise, as may be necessary to give effect to this section or Schedule 21 to this Act, and any such adjustment may be made at any time not later than six years after the event giving rise to the adjustment.

### *Supplementary*

**88.**—(1) For purposes of Part IV of the Finance Act 1940 (which provides, in relation to certain companies, for estate duty to be charged on assets of the company) the net income of a company or a loss sustained by a company shall for any accounting year ending before 6th April 1966 be determined in accordance with section 49 of that Act as if this Part of this Act had not been passed, and if the last accounting year in relation to any death ends before that date, shall also be so determined for the period between the end of that year and the death of the deceased.

Consequential  
amendments  
of estate duty.  
1940 c. 29.

(2) Subject to subsection (1) above, the income of a company for any accounting year or for the period between the end of the last accounting year and the death of the deceased, shall be determined for purposes of Part IV of the Finance Act 1940 according to the rules applicable under this Part of this Act to the computation for corporation tax of the total profits of a company resident in the United Kingdom (losses of any description being deducted from income of any description), except that—

- (a) franked investment income and group income shall be included, but not profits which are neither bona fide earned in the ordinary course of business nor produce of income yielding assets;
- (b) no regard shall be had—
  - (i) to any investment allowances, initial allowances or balancing charges; nor
  - (ii) to any deduction falling to be made in respect of losses, allowances or expenses of management outside the period in which a deduction originally falls to be made in respect thereof; nor
  - (iii) to any restriction on the deduction that may be made for directors' remuneration;

and the net income of the company for any accounting year shall be determined by deducting from the income of the

**PART IV** company for that year any corporation tax borne by the company in respect of the year, and (in so far as a deduction is not made in respect of the same matter in computing the income) the liabilities of the company for that year in respect of any kind of payment from which income tax is deductible, or which is assessable to income tax, but excluding liabilities in respect of any dividend on shares in or interest on debentures of the company and liabilities incurred otherwise than for the purposes of the business of the company wholly and exclusively.

This subsection shall apply for determining a loss sustained by a company in an accounting year as it applies for determining the net income for an accounting year.

1940 c. 29.

(3) In Schedule 7 to the Finance Act 1940, in paragraph 4(1) (which provides for making adjustments for purposes of Part IV of that Act in respect of an addition's having been made to the assets of the company) the reference to receipts representing income in respect of which the company was liable to pay or bear income tax shall include any franked investment income or group income and the reference to income tax shall include corporation tax.

1954 c. 44.

(4) In the Finance Act 1954, in section 30(3) (under which in valuing a company's assets for purposes of Part IV of the Finance Act 1940 allowances may be made for the company's prospective tax liabilities, with special provision for the estimation of a liability based on past profits to tax on future profits) the words from "and in their estimation" onwards shall be omitted.

(5) Nothing in this Part of this Act or in the repeals consequential thereon shall affect the operation of section 58(1) of the Finance Act 1940 (which defines the companies falling within certain provisions of that Act by reference to income tax law).

Interpretation  
of Part IV.

**89.**—(1) In this Act and in any Act passed after this Act "the Corporation Tax Acts", except in so far as the context otherwise requires, means this Part of this Act (including provisions relating to income tax), together with the Income Tax Acts so far as those Acts apply for purposes of corporation tax and any other enactments relating to corporation tax.

(2) For the purposes of this Part of this Act, except in so far as the context otherwise requires,—

(a) "accounting date" means the date to which a company makes up its accounts, and "period of account" means the period for which it does so;



- (b) "branch or agency" means any factorship, agency, receivership, branch or management ;
- (c) "charges on income", subject to section 70(3) of this Act, has the meaning assigned to it by section 52 ;
- (d) "distribution" has the meaning assigned to it by Schedule 11 to this Act ;
- (e) "the financial year 1965" means the financial year beginning with April 1965, and similarly with references embodying other dates ;
- (f) "franked investment income" and "group income" shall be construed in accordance with section 48 of this Act, and any reference to a "surplus of franked investment income" is a reference to such a surplus as is referred to in section 48(1) ;
- (g) "new consideration" has in other provisions the same meaning as in Part I of Schedule 11 to this Act ;
- (h) "preference dividend" means a dividend payable on a preferred share or preferred stock at a fixed gross rate per cent. or, where a dividend is payable on a preferred share or preferred stock partly at a fixed gross rate per cent. and partly at a variable rate, such part of that dividend as is payable at a fixed gross rate per cent., but it does not include any dividend or part of a dividend which is paid without deduction of income tax (and for this purpose a payment shall be treated as made without deduction of income tax unless either there is made from it the full deduction authorised by this Part of this Act or the payment is, before the passing of an Act imposing income tax for the year of assessment, made subject to deduction of tax by reference to a standard rate less than that ultimately imposed) ;
- (i) "recognised stock exchange" has the same meaning as in the Prevention of Fraud (Investments) Act 1958, 1958 c. 45. except that it includes the Belfast Stock Exchange ;
- (j) "trade" includes "vocation", and includes also an office or employment or the occupation of woodlands in any context in which the expression is applied to that in the Income Tax Acts ;
- (k) a source of income is "within the charge to" corporation tax or income tax if that tax is chargeable on the income arising from it, or would be so chargeable if there were any such income, and references to a person, or to income, being within the charge to tax, shall be similarly construed.

## PART IV

(3) Except as otherwise provided by this Part of this Act and except in so far as the context otherwise requires, expressions used in the Income Tax Acts have the same meaning in this Part of this Act as in those Acts; but no provision of this Part of this Act as to the interpretation of any expression, other than a provision expressed to extend to the use of that expression in the Income Tax Acts, shall be taken to affect its meaning in those Acts as they apply for the purposes of corporation tax.

1960 c. 44.

(4) For all purposes of the Corporation Tax Acts dividends shall be treated as paid on the date when they become due and payable, except in so far as section 69(1) of the Finance Act 1960 (authorised unit trust schemes) makes other provision as to amounts treated under that section as dividends.

1947 c. 35.

1948 c. 49.

(5) Section 63(2) of the Finance Act 1947 and section 71 of the Finance Act 1948 (which contain provisions for treating certain amounts as being or not being remuneration of a director) shall apply for the purposes of corporation tax as they applied for purposes of the profits tax (references to section 74 of this Act being substituted for references to paragraph 11 of Schedule 4 to the Finance Act 1937).

1937 c. 54.

(6) Except as otherwise provided by this Part of this Act, any apportionment to different periods which falls to be made thereunder shall be made on a time basis according to the respective lengths of those periods.

## PART V

## MISCELLANEOUS AND GENERAL

Stamp duty:  
conveyances  
and transfers.

1891 c. 39.

90.—(1) Subject to the provisions of this section, any instrument whereby property is conveyed or transferred to any person in contemplation of a sale of that property shall be treated for the purposes of the Stamp Act 1891 as a conveyance or transfer on sale of that property for a consideration equal to the value of that property.

(2) If on a claim made to the Commissioners not later than two years after the making or execution of an instrument chargeable with duty in accordance with subsection (1) of this section, it is shown to their satisfaction—

- (a) that the sale in contemplation of which the instrument was made or executed has not taken place and the property has been re-conveyed or re-transferred to the person from whom it was conveyed or transferred or to a person to whom his rights have been transmitted on death or bankruptcy; or
- (b) that the sale has taken place for a consideration which is less than the value in respect of which duty was paid on the instrument by virtue of this section,

the Commissioners shall repay the duty paid by virtue of this section, in a case falling under paragraph (a) of this subsection, so far as it exceeds the stamp duty which would have been payable apart from this section and, in a case falling under paragraph (b) of this subsection, so far as it exceeds the stamp duty which would have been payable if the instrument had been stamped in accordance with subsection (1) of this section in respect of a value equal to the consideration in question :

Provided that, in a case falling under the said paragraph (b), duty shall not be repayable if it appears to the Commissioners that the circumstances are such that a conveyance or transfer on the sale in question would have been chargeable with duty under section 74 of the Finance (1909-10) Act 1910 by virtue of subsection (5) of that section (conveyances and transfers on sale chargeable as voluntary dispositions if for inadequate consideration). 1910 c. 8.

(3) No instrument chargeable with duty in accordance with subsection (1) of this section shall be deemed to be duly stamped unless the Commissioners have been required to express their opinion thereon under section 12 of the said Act of 1891 and have expressed their opinion thereon in accordance with that section.

(4) The foregoing provisions of this section shall apply whether or not an instrument conveys or transfers other property in addition to the property in contemplation of the sale of which it is made or executed, but those provisions shall not affect the stamp duty chargeable on the instrument in respect of that other property.

(5) For the purposes of the said section 74 and of subsection (1) of this section, the value of property conveyed or transferred by an instrument chargeable with duty in accordance with either of those provisions shall be determined without regard to—

- (a) any power (whether or not contained in the instrument) on the exercise of which the property, or any part of or any interest in, the property, may be re-vested in the person from whom it was conveyed or transferred or in any person on his behalf ;
- (b) any annuity reserved out of the property or any part of it, or any life or other interest so reserved, being an interest which is subject to forfeiture ;

but if on a claim made to the Commissioners not later than two years after the making or execution of the instrument it is shown to their satisfaction that any such power as is mentioned in paragraph (a) of this subsection has been exercised in relation to the property and the property or any property representing it has been re-conveyed or re-transferred in the whole or

**PART V** in part in consequence of that exercise the Commissioners shall repay the stamp duty paid by virtue of this subsection, in a case where the whole of such property has been so re-conveyed or re-transferred, so far as it exceeds the stamp duty which would have been payable apart from this subsection and, in any other case, so far as it exceeds the stamp duty which would have been payable if the instrument had operated to convey or transfer only such property as is not so re-conveyed or re-transferred.

(6) This section shall be construed as one with the said Act of 1891.

(7) This section shall come into force on 1st August 1965.

Interest where stamp duty repaid under judgment.  
1891 c. 39.

**91.** Where under section 13(4) of the Stamp Act 1891 (appeals against assessment of stamp duty) a court orders any sum to be repaid by the Commissioners of Inland Revenue, the court may order it to be repaid with such interest as the court may determine.

Grants towards duty charged on bus fuel.

1964 c. 92.

**92.**—(1) There shall be paid out of moneys provided by Parliament the expenses of making such grants as the Minister of Transport, in his discretion and on such conditions as he thinks fit to impose, may make to operators of bus services towards defraying customs or excise duty charged on fuel used in operating any bus service after the commencement of section 2 of the Finance (No. 2) Act 1964 (which increased by sixpence a gallon the duty on hydrocarbon oils, petrol substitutes and power methylated spirits).

(2) The method of calculating the said grants shall be such as the Minister of Transport may with the approval of the Treasury from time to time determine, either generally or in particular cases or classes of case, but the amount of a grant shall not exceed sixpence for every gallon of fuel used or estimated to have been used in operating the bus service during the period to which the grant relates.

(3) If the operator of a bus service fails without reasonable excuse (the proof whereof shall be on him) to comply with a condition imposed on him as mentioned in subsection (1) of this section—

(a) requiring the compiling, preservation or production of running sheets, accounts or other records relating to the operation of the service ; or

(b) requiring facilities to be afforded for the inspection, removal or copying of such records ;

he shall be guilty of an offence and liable on summary conviction to a fine not exceeding £100.

(4) If any person—

- (a) knowingly or recklessly makes any false statement for the purpose of obtaining the payment to himself or another of any sum under this section ; or
- (b) wilfully makes a false entry in any running sheet, account or other record which is or may be required to be produced in pursuance of any condition such as is mentioned in subsection (1) of this section or, with intent to deceive, makes use for the purposes of this section of any such record which he knows to be false ;

he shall be guilty of an offence and liable on summary conviction to imprisonment for a term not exceeding three months or a fine not exceeding £100 or both, or on conviction on indictment to imprisonment for a term not exceeding two years or a fine or both.

(5) Where an offence under this section which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate, or any person who was purporting to act in any such capacity, he as well as the body corporate shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(6) No proceedings for an offence under this section shall be instituted in England and Wales except by or with the consent of the Minister of Transport or the Director of Public Prosecutions.

(7) Section 104 of the Magistrates' Courts Act 1952 and 1952 c. 55. section 23 of the Summary Jurisdiction (Scotland) Act 1954 1954 c. 48. (summary proceedings to be commenced within six months from commission of offence) shall apply to offences under this section with the substitution of a reference to three years for each reference to six months :

Provided that this subsection shall not enable an information to be tried in England and Wales or proceedings to be heard in Scotland where the information was laid or the proceedings were commenced more than twelve months after evidence sufficient in the opinion of the appropriate authority to justify them came to his knowledge ; and for this purpose a certificate of the appropriate authority as to the date on which such evidence came to his knowledge shall be conclusive evidence.

In this subsection "the appropriate authority" means the Minister of Transport or, in the case of proceedings which are brought by or with the consent of the Director of Public Prosecutions or, in Scotland, are not preceded by a report of the

## PART V

facts made by the Minister of Transport to the Lord Advocate, means the Director of Public Prosecutions or the Lord Advocate as the case may be.

1960 c. 16.

(8) In this section “bus service” means a service of stage carriages as defined by section 117 of the Road Traffic Act 1960, and “operator”, in relation to a bus service, means the holder of the road service licence under which the service is provided or, where the service is provided by the London Transport Board, means that Board.

1920 c. 67.

(9) The foregoing provisions of this section shall not extend to Northern Ireland, but notwithstanding anything in the Government of Ireland Act 1920 the Parliament of Northern Ireland shall have power to make laws for purposes similar to the purposes of those provisions.

Grants to housing associations for affording relief from tax.

**93.**—(1) If a housing association makes a claim to the Minister in respect of any period and satisfies him—

(a) that throughout that period it was a housing association to which this section applies; and

(b) that its functions throughout that period either—

(i) consisted exclusively of the function of providing or maintaining housing accommodation for letting or hostels and of activities incidental thereto; or

(ii) included that function and such activities,

the Minister may make grants to the association out of moneys provided by Parliament for affording relief, in a case falling within paragraph (b)(i) above, from any tax chargeable on the association for that period or, in a case falling within paragraph (b)(ii) above, from such part of any tax so chargeable as the Minister considers appropriate having regard to the other functions of the association.

(2) Any grant under this section shall be of such amount, shall be made at such times and in such manner and shall be subject to such conditions as the Minister thinks fit, including conditions for securing the repayment in whole or in part of any grant made to an association in the event of any tax in respect of which it was made subsequently being found not to be chargeable or in such other events (including the association subsequently beginning to trade for profit) as the Minister may determine.

(3) Any claim under this section shall be made in such manner and shall be supported by such evidence as the Minister may direct; and it shall be lawful for the Commissioners of Inland Revenue and their officers to disclose to the Minister such particulars as he may reasonably require for determining

whether a grant should be made on any claim or whether any such grant should be repaid or the amount of any such grant or repayment.

(4) In subsection (1) of this section references to tax chargeable on an association are references to income tax (other than income tax which the association is entitled to deduct on making any payment), profits tax and corporation tax, but no relief shall be afforded under this section in respect of income tax for any period before 6th April 1965 or profits tax for any period before the beginning of April 1965 (any profits tax for a chargeable accounting period beginning before and ending after that time being duly apportioned).

(5) In this section "the Minister" means, in the case of a housing association in England, the Minister of Housing and Local Government and, in the case of a housing association in Scotland or in Wales, the Secretary of State.

(6) This section applies to any housing association which—

(a) is a housing association as defined in section 189(1) of the Housing Act 1957 or section 184(1) of the Housing (Scotland) Act 1950; or 1957 c. 56.  
1950 c. 34.

(b) would be a housing association as so defined if references in those sections to houses and housing accommodation included references to hostels as defined in section 15(4) of the Housing (Financial Provisions) Act 1958 or section 89(7) of the said Act of 1950; 1958 c. 42.

being, in either case, an association which does not trade for profit and which is not for the time being approved for the purposes of section 43 of the Finance Act 1963 (co-operative housing associations). 1963 c. 25.

(7) The foregoing provisions of this section shall not extend to Northern Ireland, but notwithstanding anything in the Government of Ireland Act 1920 the Parliament of Northern Ireland shall have power to make laws for purposes similar to the purposes of those provisions. 1920 c. 67.

94.—(1) For the purposes of section 22(5) of this Act and of section 12(5) of the Finance Act 1962 (which is the corresponding provision for income tax under Case VII of Schedule D) funds in court held by the Accountant General shall be regarded as held by him as nominee for the persons entitled to or interested in the funds, or as the case may be for their trustees. Funds in court.  
1962 c. 44.

(2) The Public Trustee shall apportion to the shares into which a common investment fund established under section 1 of the Administration of Justice Act 1965 is divided the chargeable gains accruing in a year of assessment in respect of assets comprised in the fund, after deduction of the capital gains tax 1965 c. 2.

## PART V

which will be charged in respect of those gains, and the amount so apportioned to any shares shall be treated for the purposes of Part III of this Act as if it were expenditure allowable under paragraph 4 of Schedule 6 to this Act in computing a gain accruing on the disposal of those shares and incurred in respect of those shares at the time when the amount was so apportioned.

1962 c. 44.

1965 c. 2.

(3) Where funds in court standing to an account are invested or, after investment, are realised the method by which the Accountant General effects the investment or the realisation of investments shall not affect the question whether there is for the purposes of Part III of this Act or of Chapter II of Part II of the Finance Act 1962 an acquisition, or as the case may be a disposal, of an asset representing funds in court standing to the account, and in particular there shall for those purposes be an acquisition or disposal of shares in a common investment fund established under section 1 of the Administration of Justice Act 1965 notwithstanding that the investment in such shares of funds in court standing to an account, or the realisation of funds which have been so invested, is effected by setting off, in the Accountant General's accounts, investment in one account against realisation of investments in another.

(4) If any common investment fund established under section 1 of the Administration of Justice Act 1965 is for the time being designated for the purposes of this subsection by an agreement between the Commissioners of Inland Revenue and the Public Trustee—

(a) the Public Trustee shall be entitled to exemption from income tax in respect of so much of the income derived from that fund or any investment thereof as is paid by him by way of dividend on the shares into which the fund is divided ; and

(b) dividends on those shares shall be paid without deduction of tax and shall be chargeable under Case III of Schedule D.

1964 c. 37.

(5) A claim for exemption under subsection (4)(a) above shall be made to the Commissioners of Inland Revenue and section 9 of the Income Tax Management Act 1964 (procedure on claims) shall apply to any such claim.

1952 c. 10.

(6) Where at any time, by virtue of subsection (4) of this section, the income of a person from any source becomes chargeable as therein provided, not having previously been chargeable by direct assessment on that person, so much of section 131(3) of the Income Tax Act 1952 as relates to the charge of tax where a person acquires a new source of income shall apply as if the source of that income were a new source of income acquired by that person at that time.



(7) The Accountant General shall as respects each year of assessment furnish to the Commissioners of Inland Revenue, at such time and in such manner as they may direct, particulars of any sums paid without deduction of tax by virtue of subsection (4) of this section and of the persons to whom such sums were paid, except that particulars shall not be required of any case where the total of such sums paid to any person in that year did not exceed fifteen pounds.

(8) An agreement designating a fund for the purposes of subsection (4) of this section may provide for incidental and consequential matters, including arrangements for giving effect to subsection (4)(a) of this section by provisional repayments of tax deducted at source, and may be determined by the Commissioners of Inland Revenue or the Public Trustee by one year's notice in writing expiring with the end of any year of assessment.

(9) In this section "funds in court" means—

(a) money in the Supreme Court, money in county courts and statutory deposits described in section 14 of the Administration of Justice Act 1965,

1965 c. 2.

(b) money in the Mayor's and City of London Court transferred to the Accountant General in pursuance of section 11 of the said Act of 1965, and

(c) any such moneys as are mentioned in section 30 of the said Act of 1965 (which relates to Northern Ireland) and money in a county court in Northern Ireland,

and investments representing such money; and references in this section to the Accountant General are references to the Accountant General of the Supreme Court of Judicature in England and, in relation to money within paragraph (c) above and investments representing such money, include references to the Accountant General of the Supreme Court of Judicature of Northern Ireland or any other person by whom such funds are held.

95. In the proviso to section 2(1) of the Miscellaneous Financial Provisions Act 1950 (which, as amended by section 7(1) of the Public Works Loans Act 1964, restricts the total principal amount outstanding in respect of advances to the Exchequer of Northern Ireland under the said section 2 to forty million pounds) for the words "forty million pounds" there shall be substituted the words "seventy million pounds".

Loans to Government of Northern Ireland.

1950 c. 21.

1964 c. 9.

96.—(1) The Government of Ireland Act 1920 shall have effect as if the capital gains tax and the corporation tax were included among the taxes mentioned in section 22(1) of that Act (reserved taxes).

Reserved taxes for purposes of Government of Ireland Act 1920.

(2) This section extends to Northern Ireland.

1920 c. 67.

## PART V

Short title,  
construction,  
extent and  
repeal.

**97.—(1) This Act may be cited as the Finance Act 1965.**

**(2) Part II of this Act shall be construed as one with the Income Tax Acts.**

**(3) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended or applied by or under any other enactment, including this Act.**

**(4) Save as otherwise expressly provided, such of the provisions of this Act as relate to matters in respect of which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.**

**(5) The enactments mentioned in Schedule 22 to this Act are hereby repealed to the extent mentioned in the third column of that Schedule, but subject to any provision in relation thereto made at the end of any Part of that Schedule; and any such provision as to the date of operation of a repeal shall be without prejudice to any provision in this Act providing that any of the provisions repealed are to cease to have effect at an earlier date for all purposes or for certain specified purposes.**

SCHEDULES

Section 1.

SCHEDULE 1

SPIRITS (RATES OF CUSTOMS AND EXCISE DUTIES)

TABLE 1: SPIRITS OTHER THAN IMPORTED PERFUMED SPIRITS

Description of Spirits	Excise rate	Customs rates		
		Full	Common-wealth	Con-vention
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. British spirits (per proof gallon) ... ..	14 12 0	—	—	—
2. Imported spirits other than perfumed spirits—				
(a) not comprised below in this paragraph (per proof gallon) ...	—	14 14 6	14 12 0	14 12 0
(b) liqueurs, cordials, mixtures and other preparations in bottle, entered in such manner as to indicate that the strength is not to be tested (per gallon) ...	—	19 18 0	19 14 6	19 14 6
<p>each of the above rates of duty being, in the case of spirits not warehoused or warehoused for less than 3 years, increased by 1s. 6d. per proof gallon or, for spirits within paragraph 2(b) of this table, by 2s. 0d. per gallon.</p>				

SCHEDULE 2

Section 1.

BEER (RATES OF CUSTOMS AND EXCISE DUTIES AND DRAWBACKS)

	Excise rates (per 36 gallons)	Customs rates (per 36 gallons)		
		Full	Common-wealth	Con-vention
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Duty ... ..	8 11 0	9 11 2	8 11 2	8 11 2
2. Drawback ...	8 11 2	9 11 2	8 11 2	8 11 2
<p>each of the above rates of duty and drawback being, in the case of beer of an original gravity exceeding 1030 degrees, increased by 7s. 3½d. for each additional degree.</p>				

## Section 1.

**SCHEDULE 3**  
**WINE (RATES OF CUSTOMS DUTIES)**

Description of wine	Rates of duty (per gallon)	
	Full	Common-wealth
	£ s. d.	£ s. d.
<b>Light wine:—</b>		
<b>Still—</b>		
not in bottle... ..	18 6	16 6
in bottle ... ..	1 1 0	18 0
<b>Sparkling ... ..</b>	1 11 0	1 9 0
<b>Other wine:—</b>		
<b>Still—</b>		
not in bottle... ..	1 16 6	1 6 6
in bottle ... ..	1 19 0	1 8 0
<b>Sparkling ... ..</b>	2 9 0	1 19 0
<b>together, in the case of wine exceeding 42 degrees proof spirit, with an addition for each additional degree or fraction of a degree of...</b>	3 1	2 3

For the purposes of this Schedule, "light wine" means wine not exceeding 25 degrees or, in the case of wine qualifying for Commonwealth preference, 27 degrees of proof spirit.

## Section 1.

**SCHEDULE 4**  
**BRITISH WINE (RATES OF EXCISE DUTIES)**

Description of British wine	Rates of duty (per gallon)
	£ s. d.
<b>Light British wine:—</b>	
<b>Still ... ..</b>	16 0
<b>Sparkling ... ..</b>	1 2 0
<b>Other British wine:—</b>	
<b>Still ... ..</b>	17 0
<b>Sparkling ... ..</b>	1 3 0

For the purposes of this Schedule, "light British wine" means British wine not exceeding 27 degrees of proof spirit.

**SCHEDULE 5**  
**VEHICLES EXCISE DUTY**  
**PART I**

Section 5.

**RATES OF DUTY SUBSTITUTED FOR RATES IN**  
**PART II OF SCHEDULE 1 TO ACT OF 1962**

Description of Vehicle	Rate of Duty
	£ s. d.
1. Bicycles of which the cylinder capacity of the engine does not exceed 150 cubic centimetres, or which are electrically propelled ... ..	2 0 0
2. Bicycles of which the cylinder capacity of the engine exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres; tricycles and vehicles (other than mowing machines) with more than three wheels, being tricycles and vehicles neither constructed nor adapted for use nor used for the carriage of a driver or passenger ... ..	4 0 0
3. Bicycles and tricycles not in the foregoing paragraphs	8 0 0

**PART II**

**RATES OF DUTY SUBSTITUTED FOR RATES IN**  
**PART II OF SCHEDULE 3 TO ACT OF 1962**

1.  Description	Weight unladen of vehicle		Rate of duty	
	2.  Ex-ceeding	3.  Not Ex-ceeding	4.  Initial	5.  Additional for each ton or part of a ton in excess of the weight in column 2
			£ s. d.	£ s. d.
1. Agricultural machines; digging machines; mobile cranes; works trucks; mowing machines.	—	—	3 15 0	—
2. Haulage vehicles, being showmen's vehicles.	—	7½ tons	37 10 0	—
	7½ tons	8 tons	45 0 0	—
	8 tons	10 tons	52 10 0	—
	10 tons	—	52 10 0	7 10 0
3. Haulage vehicles, not being showmen's vehicles.	—	2 tons	45 0 0	—
	2 tons	4 tons	72 0 0	—
	4 tons	6 tons	99 0 0	—
	6 tons	7½ tons	126 0 0	—
	7½ tons	8 tons	153 0 0	—
	8 tons	—	153 0 0	27 0 0

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## PART III

RATES OF DUTY SUBSTITUTED FOR RATES IN  
PART II OF SCHEDULE 4 TO ACT OF 1962

Tables showing annual rates of duty on goods vehicles

TABLE A  
General Rates of Duty

1. Description of vehicle	Weight unladen of vehicle		Rate of duty	
	2. Exceeding	3. Not Exceeding	4. Initial	5. Additional for each $\frac{1}{4}$ ton or part of a $\frac{1}{4}$ ton in excess of the weight in column 2
1. Farmers' goods vehicles	—	12 cwt.	£ 15 0 0	—
	12 cwt.	16 cwt.	16 0 0	—
	16 cwt.	1 ton	17 0 0	—
	1 ton	1 $\frac{1}{4}$ tons	18 0 0	—
	1 $\frac{1}{4}$ tons	2 $\frac{1}{4}$ tons	18 0 0	1 0 0
	2 $\frac{1}{4}$ tons	4 $\frac{1}{4}$ tons	23 0 0	1 10 0
	4 $\frac{1}{4}$ tons	—	33 10 0	15 0
2. Showmen's goods vehicles.	—	12 cwt.	£ 15 0 0	—
	12 cwt.	16 cwt.	16 10 0	—
	16 cwt.	1 ton	18 0 0	—
	1 ton	3 tons	18 0 0	1 10 0
	3 tons	4 tons	30 0 0	1 15 0
	4 tons	7 tons	37 0 0	1 10 0
	7 tons	8 tons	55 0 0	1 15 0
	8 tons	—	62 0 0	1 10 0
3. Electrically propelled goods vehicles (other than farmers' goods vehicles or showmen's goods vehicles); tower wagons.	—	12 cwt.	£ 18 0 0	—
	12 cwt.	16 cwt.	19 15 0	—
	16 cwt.	1 ton	21 10 0	—
	1 ton	2 tons	21 10 0	1 15 0
	2 tons	3 tons	28 10 0	2 0 0
	3 tons	4 tons	36 10 0	1 15 0
	4 tons	6 tons	43 10 0	2 0 0
	6 tons	8 tons	59 10 0	1 15 0
	8 tons	—	73 10 0	2 0 0
4. Goods vehicles not included in any of the foregoing provisions of this Part of this Schedule.	—	12 cwt.	£ 18 0 0	—
	12 cwt.	16 cwt.	22 10 0	—
	16 cwt.	1 ton	27 0 0	—
	1 ton	3 tons	27 0 0	4 10 0
	3 tons	4 tons	63 0 0	6 15 0
	4 tons	—	90 0 0	9 0 0

TABLE B

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*Rates of Duty on Goods Vehicles used for Drawing Trailers*

1. Description of vehicle	Weight unladen of vehicle		4. Rate of duty
	2. Exceeding	3. Not Exceeding	
1. Showmen's goods vehicles ... ..	—	—	£ s. d. 15 0 0
2. Electrically propelled goods vehicles (other than farmers' goods vehicles and showmen's goods vehicles); tower wagons.	— 1½ tons	1½ tons —	12 0 0 18 0 0
3. Other goods vehicles... ..	— 1½ tons 2½ tons 4 tons	1½ tons 2½ tons 4 tons —	12 0 0 18 0 0 27 0 0 36 0 0

## PART IV

RATES OF DUTY SUBSTITUTED FOR RATES IN  
PART II OF SCHEDULE 5 TO ACT OF 1962

Description of vehicle	Rate of duty
	£ s. d.
1. Electrically propelled vehicles; vehicles not exceeding seven horse-power, if registered under the Roads Act 1920 for the first time before 1st January 1947 ...	12 10 0
2. Vehicles not included above ... ..	17 10 0

## PART V

## AMENDMENTS OF ACT OF 1962

1. In Part I of Schedule 1 to the Vehicles (Excise) Act 1962, in paragraph 3, in the definition of "bicycle", the word "and" shall be omitted and at the end there shall be added the words "and a bicycle to which a side-car is attached".

2. In Part I of Schedule 3 to the said Act of 1962, after paragraph 4, there shall be inserted the following paragraph—

"4A. In this Schedule "works truck" means a goods vehicle (within the meaning of Schedule 4 to this Act) designed for use in private premises and used on public roads only for carrying goods between such premises and a vehicle on a road in the

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immediate vicinity, or in passing from one part of any such premises to another or to other private premises in the immediate vicinity, or in connection with road works while at or in the immediate vicinity of the site of such works."

3. In Part I of Schedule 4 to the said Act of 1962, in paragraph 2(c), after the words "mobile crane" there shall be inserted the words "or works truck", and at the end of paragraph 7(1) there shall be inserted the words "' works truck ' has the same meaning as in Schedule 3 to this Act".

## PART VI

## TRANSITORY RATES FOR CERTAIN VEHICLES

In Part II of this Schedule, for paragraph 2 there shall be substituted the following paragraph—

2. Haulage vehicles, being showmen's vehicles.	—	7½ tons	45 0 0	—
	7½ tons	8 tons	54 0 0	—
	8 tons	10 tons	63 0 0	—
	10 tons	—	63 0 0	9 0 0

In Part III of this Schedule, in Table A, for paragraphs 1, 2 and 3 there shall be substituted the following paragraphs—

1. Farmers' goods vehicles	—	12 cwt.	18 0 0	—
	12 cwt.	16 cwt.	19 5 0	—
	16 cwt.	1 ton	20 5 0	—
	1 ton	1½ tons	21 10 0	—
	1½ tons	2 tons	21 10 0	15 0
	2 tons	3½ tons	23 15 0	1 5 0
	3½ tons	—	31 5 0	15 0
2. Showmen's goods vehicles; electrically propelled goods vehicles (other than farmers' goods vehicles); tower wagons.	—	12 cwt.	18 0 0	—
	12 cwt.	16 cwt.	19 15 0	—
	16 cwt.	1 ton	21 10 0	—
	1 ton	2 tons	21 10 0	1 15 0
	2 tons	3 tons	28 10 0	2 0 0
	3 tons	4 tons	36 10 0	1 15 0
	4 tons	6 tons	43 10 0	2 0 0
	6 tons	8 tons	59 10 0	1 15 0
8 tons	—	73 10 0	2 0 0	

In Part III of this Schedule, in Table B, for paragraphs 1, 2 and 3 there shall be substituted the following paragraphs—

1. Showmen's goods vehicles; electrically propelled goods vehicles (other than farmers' goods vehicles); tower wagons.	—	—	18 0 0
2. Other goods vehicles... ..	—	2½ tons	18 0 0
	2½ tons	4 tons	27 0 0
	4 tons	—	36 0 0



## SCHEDULE 6

Section 22.

## CAPITAL GAINS: COMPUTATION

## PART I

*General*

1. The provisions of this Schedule shall have effect for computing for the purposes of this Part of this Act the amount of a gain accruing on the disposal of an asset.

*Exclusion from consideration for disposals of sums chargeable to income tax or corporation tax*

2.—(1) There shall be excluded from the consideration for a disposal of assets taken into account in the computation under this Schedule of the gain accruing on that disposal any money or money's worth charged to income tax as income of, or taken into account as a receipt in computing income or profits or gains or losses of, the person making the disposal for the purposes of the Income Tax Acts.

(2) The foregoing sub-paragraph shall not be taken as excluding from the consideration so taken into account any money or money's worth which is taken into account in the making of a balancing charge under Part X or Part XI of the Income Tax Act 1952 1952 c. 10. (Capital allowances).

(3) This paragraph shall not preclude the taking into account in a computation under this Schedule, as consideration for the disposal of an asset, of the capitalised value of a rentcharge (as in a case where a rentcharge is exchanged for some other asset) or of the capitalised value of a ground annual or feu duty, or of a right of any other description to income or to payments in the nature of income over a period, or to a series of payments in the nature of income.

*Exclusion of short-term gains*

3.—(1) Without prejudice to the generality of paragraph 2(1) of this Schedule, and subject to the following provisions of this paragraph, a gain accruing on a disposal of an asset which is a disposal chargeable under Case VII of Schedule D shall not be a chargeable gain for the purposes of this Part of this Act.

(2) A gain accruing on the disposal by way of gift of an asset shall not be a chargeable gain for the purposes of this Part of this Act—

- (a) if by virtue of paragraph 3(1) or 3(2) of Schedule 9 to the Finance Act 1962 (or those sub-paragraphs as extended by 1962 c. 44. paragraph 4(1) of that Schedule) the donee is treated as if the donor's acquisition of the asset had been his acquisition of it, and
- (b) the donee disposes of the asset in circumstances such that that disposal is chargeable under Case VII.

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(3) A gain accruing to the trustee on the disposal of an asset forming part of settled property deemed to be effected by him under section 25(3) of this Act when a person becomes absolutely entitled to it as against the trustee shall not be a chargeable gain for the purposes of this Part of this Act—

- (a) if by virtue of paragraph 4(2) of the said Schedule 9 that person is treated as if the acquisition of the asset by the trustee had been his acquisition of it, and
- (b) if that person disposes of the asset in circumstances such that the disposal is chargeable under Case VII.

(4) A gain accruing on a disposal to which paragraph 5(1) of the said Schedule 9 (sale at an undervalue) applies shall not be a chargeable gain for the purposes of this Part of this Act if the person acquiring assets on the disposal disposes of those assets in circumstances such that the disposal is chargeable under Case VII.

(5) The amount or value of the consideration for the acquisition of an asset by the person acquiring it on a disposal chargeable under Case VII shall not under any provision of this Part of this Act be deemed to be an amount greater than the amount taken into account as consideration on that disposal for the purposes of Case VII.

(6) Neither paragraph 2 of this Schedule nor sub-paragraph (1) above shall apply in relation to a disposal which is chargeable under Case VII in consequence of the provisions of section 14 of the Finance Act 1962 (disposals of land effected indirectly) if, under the said section 14(2)(b), the amount on which the said person is chargeable to tax is reduced, but the amount of the gain accruing on the disposal for the purposes of this Part of this Act shall not exceed the amount of the reduction.

1962 c. 44.

This sub-paragraph shall be applied before any provision of this Part of this Act which makes part of a gain a chargeable gain, and part not.

(7) Any apportionment of consideration or expenditure falling to be made in relation to a disposal chargeable under Case VII in accordance with section 13(3) of the Finance Act 1962, and in particular in a case where section 13(5) of that Act (enhancement of value of land by acquisition of adjoining land) applies, shall be followed for the purposes of this Part of this Act both in relation to a disposal of the assets acquired on the disposal chargeable under Case VII and, where the disposal chargeable under Case VII is a part disposal, in relation to a disposal of what remains undisposed of.

(8) In this paragraph references to a disposal chargeable under Case VII are references to cases where the acquisition and disposal is in circumstances such that the gain accruing on it is chargeable under Case VII of Schedule D, or where it would be so chargeable if there were a gain so accruing.

*Expenditure : general provisions*

4.—(1) Subject to the following provisions of this Schedule, the sums allowable as a deduction from the consideration in the com-

putation under this Schedule of the gain accruing to a person on the disposal of an asset shall be restricted to—

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- (a) the amount or value of the consideration, in money or money's worth, given by him or on his behalf wholly and exclusively for the acquisition of the asset, together with the incidental costs to him of the acquisition or, if the asset was not acquired by him, any expenditure wholly and exclusively incurred by him in providing the asset,
- (b) the amount of any expenditure wholly and exclusively incurred on the asset by him or on his behalf for the purpose of enhancing the value of the asset, being expenditure reflected in the state or nature of the asset at the time of the disposal, and any expenditure wholly and exclusively incurred by him in establishing, preserving or defending his title to, or to a right over, the asset,
- (c) the incidental costs to him of making the disposal.

(2) For the purposes of this paragraph and for the purposes of all other provisions of this Part of this Act the incidental costs to the person making the disposal of the acquisition of the asset or of its disposal shall consist of expenditure wholly and exclusively incurred by him for the purposes of the acquisition or, as the case may be, the disposal, being fees, commission or remuneration paid for the professional services of any surveyor or valuer, or auctioneer, or accountant, or agent or legal adviser and costs of transfer or conveyance (including stamp duty) together—

- (a) in the case of the acquisition of an asset, with costs of advertising to find a seller, and
- (b) in the case of a disposal, with costs of advertising to find a buyer and costs reasonably incurred in making any valuation or apportionment required for the purposes of the computation under this Schedule, including in particular expenses reasonably incurred in ascertaining market value where required by this Part of this Act.

*Exclusion of expenditure by reference to income tax*

5.—(1) There shall be excluded from the sums allowable under the last foregoing paragraph as a deduction in the computation under this Schedule any expenditure allowable as a deduction in computing the profits or gains or losses of a trade, profession or vocation for the purposes of income tax or allowable as a deduction in computing any other income or profits or gains or losses for the purposes of the Income Tax Acts and any expenditure which, although not so allowable as a deduction in computing any losses, would be so allowable but for an insufficiency of income or profits or gains; and this sub-paragraph applies irrespective of whether effect is or would be given to the deduction in computing the amount of tax chargeable or by discharge of repayment of tax or in any other way.

(2) Without prejudice to the provisions of sub-paragraph (1) above there shall be excluded from the sums allowable under the last foregoing paragraph as a deduction in the computation under this

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Schedule any expenditure which, if the assets, or all the assets to which the computation relates, were, and had at all times been, held or used as part of the fixed capital of a trade the profits or gains of which were (irrespective of whether the person making the disposal is a company or not) chargeable to income tax would be allowable as a deduction in computing the profits or gains or losses of the trade for the purposes of income tax.

*Restriction of losses by reference to capital allowances  
and renewals allowances*

6.—(1) The last foregoing paragraph shall not require the exclusion from the sums allowable as a deduction in the computation under this Schedule of any expenditure as being expenditure in respect of which a capital allowance or renewals allowance is made, but the amount of any losses accruing on the disposal of an asset shall be restricted by reference to capital allowances and renewals allowances as follows.

(2) In the computation under this Schedule of the amount of a loss accruing to the person making the disposal, there shall be excluded from the sums allowable as a deduction any expenditure to the extent to which any capital allowance or renewals allowance has been or may be made in respect of it.

(3) If the person making the disposal acquired the asset—

1952 c. 10. (a) by a transfer by way of sale in relation to which an election under paragraph 4 of Schedule 14 to the Income Tax Act 1952 was made, or

1952 c. 33. (b) by a transfer to which paragraph 6 or paragraph 7 of Schedule 6 to the Finance Act 1952 applies,

(being enactments under which a transfer is treated for the purposes of capital allowances as being made at written down value), the foregoing provisions of this paragraph shall apply as if any capital allowance made to the transferor in respect of the asset had (except so far as any loss to the transferor was restricted under those provisions) been made to the person making the disposal (that is the transferee); and where the transferor acquired the asset by such a transfer, capital allowances which by virtue of this sub-paragraph can be taken into account in relation to the transferor shall also be taken into account in relation to the transferee (that is the person making the disposal), and so on for any series of transfers before the disposal.

(4) In this paragraph “capital allowance” means—

(a) any allowance under Part X or Part XI of the Income Tax Act 1952, other than an investment allowance or an allowance under section 313 of that Act (relief for cost of maintenance of agricultural land),

1963 c. 25. (b) any relief given under paragraph 16 of Schedule 4 to the Finance Act 1963 (expenditure on sea walls), and

1954 c. 44. (c) any deduction in computing profits or gains allowable under section 22 of the Finance Act 1954 (cemeteries).

(5) In this paragraph “renewals allowance” means a deduction allowable in computing the profits or gains of a trade, profession

or vocation for the purpose of income tax by reference to the cost of acquiring an asset for the purposes of the trade, profession or vocation in replacement of another asset, and for the purposes of this Schedule a renewals allowance shall be regarded as a deduction allowable in respect of the expenditure incurred on the asset which is being replaced.

(6) The amount of capital allowances to be taken into account under this paragraph in relation to a disposal include any allowances falling to be made by reference to the event which is the disposal, and there shall be deducted from the amount of the allowances the amount of any balancing charge to which effect has been or is to be given by reference to the event which is the disposal, or any earlier event, and of any balancing charge to which effect might have been so given but for the making of an election under section 296 of the Income Tax Act 1952 (option in case of replacement of machinery 1952 c. 10. or plant).

#### *Part disposals*

7.—(1) Where a person disposes of an interest or right in or over an asset and, generally wherever on the disposal of an asset any description of property derived from that asset remains undisposed of, the sums which under paragraphs (a) and (b) of paragraph 4(1) of this Schedule are attributable to the asset shall, both for the purposes of the computation under this Schedule of the gain accruing on the disposal and for the purpose of applying this Schedule in relation to the property which remains undisposed of, be apportioned.

(2) The apportionment shall be made by reference—

- (a) to the amount or value of the consideration for the disposal on the one hand (call that amount or value A), and
- (b) to the market value of the property which remains undisposed of on the other hand (call that market value B),

and accordingly the fraction of the said sums allowable as a deduction in computing under this Schedule the amount of the gain accruing on the disposal shall be  $\frac{A}{A + B}$ , and the remainder shall be attributed to the property which remains undisposed of.

(3) Any apportionment to be made in pursuance of this paragraph shall be made before operating the provisions of the last foregoing paragraph, and if, after a part disposal, there is a subsequent disposal of an asset the capital allowances or renewals allowances to be taken into account in pursuance of that paragraph in relation to the subsequent disposal shall, subject to the next following subparagraph, be those referable to the sums which under paragraphs (a) and (b) of paragraph 4(1) of this Schedule are attributable to the asset whether before or after the part disposal, but those allowances shall be reduced by the amount (if any) by which the loss on the earlier disposal was restricted under the provisions of that paragraph.

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(4) This paragraph shall not be taken as requiring the apportionment of any expenditure which, on the facts, is wholly attributable to what is disposed of, or wholly attributable to what remains undisposed of.

*Assets derived from other assets*

8. If and so far as, in a case where assets have been merged or divided or have changed their nature or rights or interests in or over assets have been created or extinguished, the value of an asset is derived from any other asset in the same ownership, an appropriate proportion of the sums allowable as a deduction in a computation under this Schedule in respect of the other asset under paragraphs (a) and (b) of paragraph 4(1) of this Schedule shall, both for the purpose of the computation of a gain accruing on the disposal of the first-mentioned asset and, if the other asset remains in existence, on a disposal of that other asset, be attributed to the first-mentioned asset.

*Wasting assets*

9.—(1) In this Schedule “wasting asset” means an asset with a predictable life not exceeding fifty years but so that—

- (a) freehold land shall not be a wasting asset whatever its nature, and whatever the nature of the buildings or works on it,
- (b) animals shall not be regarded as wasting assets so long as they are immature,
- (c) “life”, in relation to any tangible moveable property, means useful life, having regard to the purpose for which the tangible assets were acquired or provided by the person making the disposal,
- (d) plant and machinery shall in every case be regarded as having a predictable life of less than fifty years, and in estimating that life it shall be assumed that its life will end when it is finally put out of use as being unfit for further use, and that it is going to be used in the normal manner and to the normal extent and is going to be so used throughout its life as so estimated,
- (e) a life interest in settled property shall not be a wasting asset until the predictable expectation of life of the life tenant is fifty years or less, and the predictable life of life interests in settled property and of annuities shall be ascertained from actuarial tables approved by the Board.

(2) In this Schedule “the residual or scrap value”, in relation to a wasting asset, means the predictable value, if any, which the wasting asset will have at the end of its predictable life as estimated in accordance with this paragraph.

(3) The question what is the predictable life of an asset, and the question what is its predictable residual or scrap value at the end of that life, if any, shall, so far as those questions are not immediately answered by the nature of the asset, be taken, in relation to any disposal of the asset, as they were known or ascertainable at the time when the asset was acquired or provided by the person making the disposal.

*Wasting assets : straightline restriction of allowable expenditure*

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10.—(1) In the computation under this Schedule of the gain accruing on the disposal of a wasting asset it shall be assumed—

- (a) that any expenditure attributable to the asset under paragraph 4(1)(a) of this Schedule after deducting the residual or scrap value, if any, of the asset, is written off at a uniform rate from its full amount at the time when the asset is acquired or provided to nothing at the end of its life, and
- (b) that any expenditure attributable to the asset under paragraph 4(1)(b) of this Schedule is written off from the full amount of that expenditure at the time when that expenditure is first reflected in the state or nature of the asset to nothing at the end of its life,

so that an equal daily amount is written off day by day.

(2) Thus, calling the predictable life of a wasting asset at the time when it was acquired or provided by the person making the disposal L, the period from that time to the time of disposal T(1), and, in relation to any expenditure attributable to the asset under paragraph 4(1)(b) of this Schedule, the period from the time when that expenditure is first reflected in the state or nature of the asset to the said time of disposal T(2), there shall be excluded from the computation under this Schedule—

- (a) out of the expenditure attributable to the asset under paragraph 4(1)(a) of this Schedule a fraction  $\frac{T(1)}{L}$  of an amount equal to the amount of that expenditure minus the residual or scrap value, if any, of the asset, and
- (b) out of the expenditure attributable to the asset under paragraph 4(1)(b) of this Schedule a fraction  $\frac{T(2)}{L - (T(1) - T(2))}$  of the amount of the expenditure.

(3) If any expenditure attributable to the asset under paragraph 4(1)(b) of this Schedule creates or increases a residual or scrap value of the asset, the provisions of sub-paragraph (1)(a) above shall be applied so as to take that into account.

*Wasting assets qualifying for capital allowances*

11.—(1) The last foregoing paragraph shall not apply in relation to a disposal of an asset—

- (a) which, from the beginning of the period of ownership of the person making the disposal to the time when the disposal is made, is used and used solely for the purposes of a trade, profession or vocation and in respect of which that person has claimed or could have claimed any capital allowance in respect of any expenditure attributable to the asset under paragraph (a) or paragraph (b) of paragraph 4(1) of this Schedule, or

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(b) on which the person making the disposal has incurred any expenditure which has otherwise qualified in full for any capital allowance.

(2) In the case of the disposal of an asset which, in the period of ownership of the person making the disposal, has been used partly for the purposes of a trade, profession or vocation and partly for other purposes, or has been used for the purposes of a trade, profession or vocation for part of that period, or which has otherwise qualified in part only for capital allowances,—

- (a) the consideration for the disposal, and any expenditure attributable to the asset by paragraph (a) or paragraph (b) of paragraph 4(1) of this Schedule shall be apportioned by reference to the extent to which that expenditure qualified for capital allowances, and
- (b) the computation under this Schedule shall be made separately in relation to the apportioned parts of the expenditure and consideration, and
- (c) paragraph 10 of this Schedule shall not apply for the purposes of the computation in relation to the part of the consideration apportioned to use for the purposes of the trade, profession or vocation, or to the expenditure qualifying for capital allowances, and
- (d) if an apportionment of the consideration for the disposal has been made for the purposes of making any capital allowance to the person making the disposal or for the purpose of making any balancing charge on him, that apportionment shall be employed for the purposes of this paragraph, and
- (e) subject to paragraph (d) above, the consideration for the disposal shall be apportioned for the purposes of this paragraph in the same proportions as the expenditure attributable to the asset is apportioned under paragraph (a) above.

*Premiums under policies of insurance*

12. Without prejudice to the provisions of paragraph 5 of this Schedule, there shall be excluded from the sums allowable as a deduction in the computation under this Schedule of the gain accruing to a person on the disposal of an asset any premiums or other payments made under a policy of insurance of the risk of any kind of damage or injury to, or loss or depreciation of, the asset.

*Compensation and insurance money*

13.—(1) If the recipient so claims, receipt of a capital sum within paragraph (a), (b), (c) or (d) of section 22(3) of this Act derived from an asset which is not lost or destroyed shall not be treated for the purposes of this Part of this Act as a disposal of the asset if—

- (a) the capital sum is wholly applied in restoring the asset, or
- (b) the capital sum is applied in restoring the asset except for a part of the capital sum which is not reasonably required



for the purpose and which is small as compared with the whole capital sum, or

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- (c) the amount of the capital sum is small, as compared with the value of the asset,

but, if the receipt is not treated as a disposal, all sums which would, if the receipt had been so treated, have been brought into account as consideration for that disposal in the computation under this Schedule of a gain accruing on the disposal shall be deducted from any expenditure allowable under this Schedule as a deduction in computing a gain on the subsequent disposal of the asset.

(2) If, in a case not falling within sub-paragraph (1)(b) above, a part of a capital sum within paragraph (a) or paragraph (b) of section 22(3) of this Act derived from an asset which is not lost or destroyed is applied in restoring the asset, then if the recipient so claims, that part of the capital sum shall not be treated as consideration for the disposal deemed to be effected on receipt of the capital sum but shall be deducted from any expenditure allowable under this Schedule as a deduction in computing a gain on the subsequent disposal of the asset.

(3) If an asset is lost or destroyed and a capital sum received by way of compensation for the loss or destruction, or under a policy of insurance of the risk of the loss or destruction, is within one year of receipt, or such longer period as the inspector may allow, applied in acquiring an asset in replacement of the asset lost or destroyed the owner shall if he so claims be treated for the purposes of this Part of this Act—

- (a) as if the consideration for the disposal of the old asset were (if otherwise of a greater amount) of such amount as would secure that on the disposal neither a loss nor a gain accrues to him, and
- (b) as if the amount of the consideration for the acquisition of the new asset were reduced by the excess of the amount of the capital sum received by way of compensation or under the policy of insurance, together with any residual or scrap value, over the amount of the consideration which he is treated as receiving under paragraph (a) above.

(4) A claim shall not be made under sub-paragraph (3) above if part only of the capital sum is applied in acquiring the new asset but if all of that capital sum except for a part which is less than the amount of the gain (whether all chargeable gain or not) accruing on the disposal of the old asset is so applied, then the owner shall if he so claims be treated for the purposes of this Part of this Act—

- (a) as if the amount of the gain so accruing were reduced to the amount of the said part (and, if not all chargeable gain, with a proportionate reduction in the amount of the chargeable gain), and
- (b) as if the amount of the consideration for the acquisition of the new asset were reduced by the amount by which the gain is reduced under paragraph (a) of this sub-paragraph.
- (5) This paragraph shall not apply in relation to a wasting asset.

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*Consideration due after time of disposal*

14.—(1) If the consideration, or part of the consideration, taken into account in the computation under this Schedule is payable by instalments over a period beginning not earlier than the time when the disposal is made, being a period exceeding eighteen months, the chargeable gain (or allowable loss) accruing on the disposal shall be regarded for all the purposes of this Part of this Act as accruing in proportionate parts in the year of assessment in which the disposal is made and in each of the subsequent years of assessment down to and including the year of assessment in which the last instalment is payable.

(2) The proportionate parts to be regarded as accruing in the respective years of assessment shall correspond to the proportions of the amounts of the instalments of consideration payable in those respective years of assessment.

(3) The time in the year or accounting period when any such part of a chargeable gain or allowable loss is deemed to accrue under this paragraph shall be the last day in that year of assessment.

(4) Sub-paragraph (1) above shall not apply to any part of the consideration which has effectively passed to the person making the disposal by way of a loan made to that person by the other party to the transaction.

(5) In the computation under this Schedule consideration for the disposal shall be brought into account without any discount for postponement of the right to receive any part of it and, in the first instance, without regard to a risk of any part of the consideration being irrecoverable or to the right to receive any part of the consideration being contingent; and if any part of the consideration so brought into account is subsequently shown to the satisfaction of the inspector to be irrecoverable, such adjustment, whether by way of discharge or repayment of tax or otherwise, shall be made as is required in consequence.

(6) This paragraph shall not be taken as applying this Part of this Act in relation to any disposal of an asset on or before 6th April 1965 so as to make a gain accruing on that disposal a chargeable gain.

*Contingent liabilities*

15.—(1) In the first instance no allowance shall be made in the computation under this Schedule—

- (a) in the case of a disposal by way of assigning a lease of land or other property, for any liability remaining with, or assumed by, the person making the disposal by way of assigning the lease which is contingent on a default in respect of liabilities thereby or subsequently assumed by the assignee under the terms and conditions of the lease,
- (b) for any contingent liability of the person making the disposal in respect of any covenant for quiet enjoyment or other obligation assumed as vendor of land, or of any estate or interest in land, or as a lessor,

(c) for any contingent liability in respect of a warranty or representation made on a disposal by way of sale or lease of any property other than land.

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(2) If it is subsequently shown to the satisfaction of the inspector that any such contingent liability has become enforceable, and is being or has been enforced such adjustment, whether by way of discharge or repayment of tax or otherwise, shall be made as is required in consequence.

*Expenses of sale and transfer in administration of estates and trusts*

16.—(1) In computing under this Schedule the gain accruing on a disposal of assets deemed to be made by an individual on his death, any expenditure within paragraph 4(2) of this Schedule incurred in relation to the actual disposition by the personal representatives of those assets, whether by way of sale or by way of disposition to legatees, shall, if the personal representatives so claim, be allowable as a deduction in the computation.

(2) In the case of a gain accruing to a person on the disposal of, or of a right or interest in or over, an asset to which he became absolutely entitled as legatee or as against the trustees of settled property—

- (a) any expenditure within paragraph 4(2) of this Schedule incurred by him in relation to the transfer of the asset to him by the personal representatives or trustees, and
- (b) except so far as taken into account under sub-paragraph (1) above, any such expenditure incurred in relation to the transfer of the asset by the personal representatives or trustees,

shall be allowable as a deduction in the computation under this Schedule of the gain accruing to that person on the disposal.

*Expenditure reimbursed out of public money*

17. There shall be excluded from the computation under this Schedule any expenditure which has been or is to be met directly or indirectly by the Crown or by any Government, public or local authority whether in the United Kingdom or elsewhere.

*Surtax in respect of shortfall in distributions of close company etc.*

18.—(1) If in pursuance of section 249 of the Income Tax Act 1952 c. 10. 1952 (under which, as extended by section 78(7) of this Act, individuals may be assessed to surtax in respect of sums apportioned under Chapter III of Part IX of the Income Tax Act 1952 or under Part IV of this Act) a person is assessed to surtax then in the computation under this Schedule of the gain accruing on a disposal by him of any shares forming part of his interest in the company to which the relevant apportionment relates the amount of the surtax paid by him, so far as attributable to those shares, shall be allowable as a deduction.

(2) The foregoing paragraph shall not apply in relation to surtax charged in respect of undistributed income which has, before the

SCH. 6 disposal, been subsequently distributed and is then exempt from surtax by virtue of subsection (5) of the said section 249.

(3) For the purposes of this paragraph the income assessed to surtax shall be the highest part of the individual's income for the year of assessment in question, but so that if the highest part of the said income is taken into account under this paragraph in relation to an assessment to surtax the next highest part shall be taken into account in relation to any other relevant assessment, and so on.

(4) For the purpose of identifying shares forming part of an interest in a company with shares subsequently disposed of which are of the same class, and in the same company, shares bought at an earlier time shall be deemed to have been disposed of before shares bought at a later time.

(5) The provisions of this paragraph shall be construed as if this paragraph formed part of the said section 249.

#### *Woodlands*

19.—(1) (a) Consideration for the disposal of trees standing or felled or cut on land assessed to income tax or corporation tax under Schedule B, and

(b) notwithstanding the provisions of section 22(3) of this Act, capital sums received under a policy of insurance in respect of the destruction of or damage or injury to trees by fire or other hazard on such land,

shall be excluded from the computation under this Schedule of the gain accruing on the disposal if the person making the disposal is the person assessed to the tax under Schedule B.

(2) In the computation under this Schedule so much of the cost of woodland in the United Kingdom shall be disregarded as is attributable to trees growing on the land.

(3) In the computation under this Schedule of the gain accruing on a disposal of woodland in the United Kingdom so much of the consideration for the disposal as is attributable to trees growing on the land shall be excluded.

(4) References in this paragraph to trees include references to saleable underwood.

#### *Foreign tax*

20. Subject to the provisions of this Part of this Act as regards double taxation relief the tax chargeable under the law of any country outside the United Kingdom on the disposal of an asset which is borne by the person making the disposal shall be allowable as a deduction in the computation under this Schedule.

#### *Supplemental*

21.—(1) No deduction shall be allowable in a computation under this Schedule more than once from any sum or from more than one sum.

(2) References in this Schedule to sums taken into account as receipts or as expenditure in computing profits or gains or

losses for the purposes of income tax shall include references to sums which would be so taken into account but for the fact that any profits or gains of a trade, profession, employment or vocation are not chargeable to income tax or that losses are not allowable for those purposes.

(3) In this Part of this Schedule references to income or profits charged or chargeable to tax include references to income or profits taxed or as the case may be taxable by deduction at source.

(4) For the purposes of any computation under this Schedule any necessary apportionments shall be made of any consideration or of any expenditure and the method of apportionment adopted shall, subject to the express provisions of this Schedule, be such method as appears to the inspector or on appeal the Commissioners concerned to be just and reasonable.

(5) In this Schedule "capital allowance" and "renewals allowance" have the meanings given by sub-paragraphs (4) and (5) of paragraph 6 of this Schedule.

## PART II

### ASSETS HELD ON 6TH APRIL 1965

#### *Quoted securities*

22.—(1) This paragraph applies—

- (a) to shares and securities which on 6th April 1965 have quoted market values on a recognised stock exchange in the United Kingdom or elsewhere, or which have had such quoted market values at any time in the period of six years ending on 6th April 1965, and
- (b) to rights of unit holders in any unit trust scheme (as defined in section 26(1) of the Prevention of Fraud (Investments) Act 1958 or section 22 of the Prevention of Fraud (Investments) Act (Northern Ireland) 1940) the prices of which are published daily by the managers of the scheme. 1958 c. 45. 1940 c. 9 (N.I.).

(2) For the purposes of this Part of this Act, including Part I of this Schedule, it shall be assumed, wherever relevant, that any assets to which this paragraph applies were sold by the owner, and immediately re-acquired by him, at their market value on 6th April 1965.

(3) For the purpose of ascertaining the market value of any shares or securities in accordance with sub-paragraph (2) above—

- (a) section 44(3)(a) of this Act shall have effect as if for the words "one-quarter" there were substituted the words "one-half", and as between the amount under paragraph (a) and the amount under paragraph (b) of the said section 44(3) the higher, and not the lower, amount shall be chosen ;
- (b) section 44(4) of this Act shall have effect as if for the reference to an amount equal to the buying price there were substituted a reference to an amount half-way between the buying and selling prices ;

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- (c) where the market value of any shares or securities not within the said section 44(3) falls to be ascertained by reference to a pair of prices quoted on a stock exchange, an adjustment shall be made so as to increase the market value by an amount corresponding to that by which any market value is increased under paragraph (a) above.

(4) Sub-paragraph (2) above shall not apply in relation to a disposal of assets—

- (a) if on the assumption in that sub-paragraph a gain would accrue on that disposal to the person making the disposal and either a smaller gain or a loss would so accrue (computed in accordance with the provisions of Part I of this Schedule) if the said sub-paragraph (2) did not apply, or

- (b) if on the assumption in the said sub-paragraph (2) a loss would so accrue and either a smaller loss or a gain would accrue if the said sub-paragraph (2) did not apply,

and accordingly the amount of the gain or loss accruing on the disposal shall be computed without regard to the provisions of this Part of this Schedule except that in a case where this sub-paragraph would otherwise substitute a loss for a gain or a gain for a loss it shall be assumed, in relation to the disposal, that the relevant assets were sold by the owner, and immediately re-acquired by him, for a consideration such that, on the disposal, neither a gain nor a loss accrued to the person making the disposal.

(5) This paragraph shall not apply in relation to a disposal of shares or securities of a company by a person to whom those shares were issued as an employee either of the company or of some other person on terms which restrict his rights to dispose of them.

(6) For the purpose of—

- (a) identifying shares or securities held on 6th April 1965 with shares previously acquired, and

- (b) identifying the shares or securities held on that date with shares or securities subsequently disposed of, and distinguishing them from shares or securities acquired subsequently,

so far as that identification is needed for the purposes of sub-paragraph (4) above, and so far as the shares or securities are of the same class, shares or securities acquired at an earlier time shall be deemed to be disposed of before shares or securities acquired at a later time.

*Sales of land in United Kingdom reflecting  
development value*

23.—(1) This paragraph shall apply in relation to a disposal of an asset which is land in the United Kingdom, or an estate or interest in land in the United Kingdom—

- (a) if, but for this paragraph, the expenditure allowable as a deduction in computing under this Schedule the gain accruing on the disposal would include any expenditure incurred before 6th April 1965, and

- (b) if the consideration for the asset acquired on the disposal exceeds what its market value would be if, immediately before the disposal, it had become unlawful to carry out any development in, on or over the land other than development of the kinds specified in Schedule 3 to the Town and Country Planning Act 1962 (for land in England and Wales or Northern Ireland) or Schedule 3 to the Town and Country Planning (Scotland) Act 1947 (for land in Scotland).
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1962 c. 38.  
1947 c. 53.

In this sub-paragraph "development" has, in relation to land in England or Wales or Northern Ireland, the meaning given by the Town and Country Planning Act 1962 and, in relation to land in Scotland, the meaning given by the Town and Country Planning (Scotland) Act 1947.

(2) For the purposes of this Part of this Act, including Part I of this Schedule, it shall be assumed in relation to the disposal and, if it is a part disposal, in relation to any subsequent disposal of the asset which is land in the United Kingdom or an estate or interest in land in the United Kingdom that that asset was sold by the person making the disposal, and immediately re-acquired by him, at its market value on 6th April 1965.

(3) Sub-paragraph (2) above shall apply also in relation to any prior part disposal of the asset and, if tax has been charged, or relief allowed, by reference to that part disposal on a different footing, all such adjustments shall be made, whether by way of assessment or discharge or repayment of tax as are required to give effect to the provisions of this sub-paragraph.

(4) Sub-paragraph (2) above shall not apply in relation to a disposal of assets—

- (a) if on the assumption in that sub-paragraph a gain would accrue on that disposal to the person making the disposal and either a smaller gain or a loss would so accrue (computed in accordance with the provisions of Part I of this Schedule) if the said sub-paragraph (2) did not apply, or
- (b) if on the assumption in the said sub-paragraph (2) a loss would so accrue and either a smaller loss or a gain would accrue if the said sub-paragraph (2) did not apply,

and accordingly the amount of the gain or loss accruing on the disposal shall be computed without regard to the provisions of this Part of this Schedule except that in a case where this sub-paragraph would otherwise substitute a loss for a gain or a gain for a loss it shall be assumed, in relation to the disposal, that the relevant assets were sold by the owner, and immediately re-acquired by him, for a consideration such that, on the disposal, neither a gain nor a loss accrued to the person making the disposal.

*Apportionment by reference to straightline growth  
of gain or loss over period of ownership*

24.—(1) This paragraph applies subject to the provisions of the last foregoing two paragraphs.

(2) On the disposal of assets by a person whose period of ownership began before 6th April 1965 only so much of any gain accruing

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on the disposal as is under this paragraph to be apportioned to the period beginning with 6th April 1965 shall be a chargeable gain.

(3) Subject to the following provisions of this Schedule, the gain shall be assumed to have grown at a uniform rate from nothing at the beginning of the period of ownership to its full amount at the time of the disposal so that, calling the part of that period before 6th April 1965 P, and the time beginning with 6th April 1965 and ending with the time of the disposal T, the fraction of the gain which is a chargeable gain is  $\frac{T}{P + T}$ .

(4) If any of the expenditure which is allowable as a deduction in the computation under this Schedule of the gain is within paragraph 4(1)(b) of this Schedule—

- (a) the gain shall be attributed to the expenditure, if any, allowable under paragraph (a) of the said paragraph 4(1) as one item of expenditure, and to the respective items of expenditure under the said paragraph 4(1)(b) in proportion to the respective amounts of those items of expenditure,
- (b) sub-paragraph (3) of this paragraph shall apply to the part of the gain attributed to the expenditure under the said paragraph 4(1)(a),
- (c) each part of the gain attributed to the items of expenditure under the said paragraph 4(1)(b) shall be assumed to have grown at a uniform rate from nothing at the time when the relevant item of expenditure was first reflected in the value of the asset to the full amount of that part of the gain at the time of the disposal,

so that, calling the respective proportions of the gain E(0), E(1), E(2) and so on (so that they add up to unity) and calling the respective periods from the times when the items under the said paragraph 4(1)(b) were reflected in the value of the asset to 5th April 1965 P(1), P(2) and so on, and employing also the abbreviations in sub-paragraph (3) above, the fraction of the gain which is a chargeable gain is  $E(0)\frac{T}{P+T} + E(1)\frac{T}{P(1)+T} + E(2)\frac{T}{P(2)+T}$  and so on.

(5) In a case within sub-paragraph (4) above where there is no initial expenditure (that is no expenditure under paragraph 4(1)(a) of this Schedule) or that initial expenditure is, compared with any item of expenditure under paragraph 4(1)(b), disproportionately small having regard to the value of the asset immediately before the subsequent item of expenditure was incurred, the part of the gain which is not attributable to the enhancement of the value of the asset due to any item of expenditure under the said paragraph 4(1)(b) shall be deemed to be attributed to expenditure incurred at the beginning of the period of ownership and allowable under paragraph 4(1)(a), and the part or parts of the gain attributable to expenditure under paragraph 4(1)(b) shall be reduced accordingly.

(6) The beginning of the period over which a gain, or a part of a gain, is, under sub-paragraphs (3) and (4) above, to be treated as



growing shall not be earlier than 6th April 1945, and this sub-paragraph shall have effect notwithstanding any provision in this Schedule or elsewhere in this Part of this Act.

(7) If in pursuance of paragraph 7 in Part I of this Schedule an asset's market value at a date before 6th April 1965 is to be ascertained sub-paragraphs (3) to (5) above shall have effect as if that asset had been on that date sold by the owner, and immediately re-acquired by him, at that market value.

(8) If in pursuance of the said paragraph 7 an asset's market value at a date on or after 6th April 1965 is to be ascertained sub-paragraphs (3) to (5) above shall have effect as if—

(a) the asset on that date had been sold by the owner, and immediately re-acquired by him, at that market value, and

(b) accordingly, the computation of any gain on a subsequent disposal of that asset shall be computed—

(i) by apportioning in accordance with this paragraph the gain or loss over a period ending on the said date (the date of the part disposal), and

(ii) by bringing into account the entire gain or loss over the period from the date of the part disposal to the date of subsequent disposal.

(9) For the purposes of this paragraph the period of ownership of an asset shall, where under paragraph 8 of this Schedule account is to be taken of expenditure in respect of an asset from which the asset disposed of was derived, or where it would so apply if there were any relevant expenditure in respect of that other asset, include the period of ownership of that other asset.

(10) If under this paragraph part only of a gain is a chargeable gain, the fraction in section 29(3) of this Act shall be applied to that part, instead of to the whole of the gain.

#### *Election for valuation on 6th April 1965*

25.—(1) If the person making a disposal so elects by notice in writing to the inspector within two years from the date of the disposal paragraph 24 of this Schedule shall not apply in relation to that disposal and it shall be assumed, both for the purposes of computing under this Schedule the gain accruing to that person on the disposal, and for all other purposes both in relation to that person and other persons, that the assets disposed of, and any assets of which account is to be taken in relation to the disposal under paragraph 8 of this Schedule, being assets which were in the ownership of the said person on 6th April 1965, were on that date sold, and immediately re-acquired, by him at their market value on the said 6th April 1965.

(2) Sub-paragraph (1) shall not apply in relation to a disposal of assets if on the assumption in that sub-paragraph a loss would accrue on that disposal to the person making the disposal and either a smaller loss or a gain would accrue if the said sub-paragraph (1) did

SCH. 6 not apply, but in a case where this sub-paragraph would otherwise substitute a gain for a loss it shall be assumed, in relation to the disposal that the relevant assets were sold by the owner, and immediately re-acquired by him, for a consideration such that, on the disposal, neither a gain nor a loss accrued to the person making the disposal.

The displacement of sub-paragraph (1) above by this sub-paragraph shall not be taken as bringing paragraph 24 of this Schedule into operation.

(3) For the avoidance of doubt it is hereby declared that an election under this paragraph is irrevocable.

(4) An election may not be made under this paragraph as respects, or in relation to, an asset the market value of which at a date on or after 6th April 1965, and before the date of the disposal to which the election relates, is to be ascertained in pursuance of paragraph 7 in Part 1 of this Schedule.

*Shares, commodities, etc.*

26.—(1) This paragraph has effect as respects shares held by any person on 6th April 1965 other than shares which are to be treated under this Part of this Act as if disposed of and immediately re-acquired by him on that date.

(2) Paragraph 2 of Schedule 7 to this Act shall not apply in relation to the shares while that person continues to hold them and, in particular, shall not apply in relation to a disposal of the shares by him.

(3) For the purpose of—

- (a) identifying the shares so held on 6th April 1965 with shares previously acquired, and
- (b) identifying the shares so held on that date with shares subsequently disposed of, and distinguishing them from shares acquired subsequently,

so far as the shares are of the same class shares bought at an earlier time shall be deemed to have been disposed of before shares bought at a later time.

(4) Shares shall not be treated for the purposes of this paragraph as being of the same class unless if dealt with on a recognised stock exchange in the United Kingdom or elsewhere they would be so treated, but shall be treated in accordance with this paragraph notwithstanding that they are identified in a different way by a disposal or by the transfer or delivery giving effect to it.

(5) This paragraph shall not apply to any shares the disposal of which by the said person is chargeable to Case VII of Schedule D (that is to say where the acquisition and disposal of the shares by him is in circumstances such that a gain accruing from it is chargeable to income tax under Case VII of Schedule D or that, if a gain had so accrued, it would have been so chargeable), and for the purposes of this sub-paragraph the shares so disposed of shall be identified with shares acquired by that person as provided by paragraph 8 of Schedule 9 to the Finance Act 1962.

(6) This paragraph, without sub-paragraph (4), shall apply in relation to any assets, other than shares, which are of a nature to be dealt with without identifying the particular assets disposed of or acquired.

*Reorganisation of share capital, conversion of securities, etc.*

27.—(1) For the purposes of this Part of this Act, including Part I of this Schedule, it shall be assumed that any shares or securities held by a person on 6th April 1965 (identified in accordance with the last foregoing paragraph) which, in accordance with paragraph 4 of Schedule 7 to this Act as extended by paragraphs 5 and 6 of that Schedule, are to be regarded as being or forming part of a new holding were sold and immediately re-acquired by him on 6th April 1965 at their market value on that date.

(2) If, at any time after 5th April 1965, a person comes to have, in accordance with the said paragraph 4 as so extended, a new holding sub-paragraphs (3) to (5) of paragraph 24 of this Schedule shall have effect as if—

(a) the new holding had at that time been sold by the owner, and immediately reacquired by him, at its market value at that time, and

(b) accordingly, the amount of any gain on a disposal of the new holding or any part of it shall be computed—

(i) by apportioning in accordance with the said paragraph 24 the gain or loss over a period ending at the said time, and

(ii) by bringing into account the entire gain or loss over the period from that time to the date of the disposal.

(3) This paragraph shall not apply in relation to a reorganisation of a company's share capital if the new holding differs only from the original shares in being a different number, whether greater or less, of shares of the same class as the original shares.

*Capital allowances*

28. If under any provision in this Part of this Schedule it is to be assumed that any asset was on 6th April 1965 sold by the owner, and immediately reacquired by him, paragraph 6 of this Schedule shall apply in relation to any capital allowance or renewals allowance as defined in that paragraph, made in respect of the expenditure actually incurred by the owner in providing the asset, and so made for the year 1965-66 or for any subsequent year of assessment, as if it were made in respect of the expenditure which, on the said assumption, was incurred by him in re-acquiring the asset on 7th April 1965.

*Assets transferred to close companies*

29.—(1) This paragraph has effect—

(a) where at any time, including a time before 7th April 1965, any of the persons having control of a close company, or any person who (in the terms of paragraph 21 of Schedule 7

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to this Act) is connected with a person having control of a close company has transferred assets to the company, and

- (b) paragraph 24 of this Schedule applies in relation to a disposal by one of the persons having control of the company of shares or securities in the company, or in relation to a disposal by a person having, up to the time of disposal, a substantial holding of shares or securities in the company, being in either case a disposal after the transfer of the assets.

(2) So far as the gain accruing to the said person on the disposal of the shares is attributable to a profit on the assets so transferred, the period over which the gain is to be treated under the said paragraph 24 as growing at a uniform rate shall begin with the time when the assets were transferred to the company, and accordingly a part of a gain attributable to a profit on assets transferred on or after 6th April 1965 shall all be a chargeable gain.

(3) This paragraph shall not apply where a loss, and not a gain, accrues on the disposal.

(4) In this paragraph "close company" means a close company as defined in Schedule 18 to this Act.

*Husbands and wives to be treated as one person*

30. Where paragraph 20 of Schedule 7 to this Act is applied in relation to a disposal of an asset by a man to his wife, or by a man's wife to him, then in relation to a subsequent disposal of the asset (not within the said paragraph 20) the one making the disposal shall be treated for the purposes of this Part of this Schedule as if the other's acquisition or provision of the asset had been his or her acquisition or provision of it.

*Supplemental*

31. So far as the provisions of this Part of this Act as modified by this Part of this Schedule require the computation of a gain by reference to events before 6th April 1965 all those provisions including Part I of this Schedule, and Schedules 7 and 8 and the provisions fixing the amount of the consideration deemed to be given on a disposal or acquisition, shall apply except so far as expressly excluded.

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SCHEDULE 7

CAPITAL GAINS: MISCELLANEOUS RULES

*Appropriations to and from stock in trade*

1.—(1) Subject to sub-paragraph (3) below, where an asset acquired by a person otherwise than as trading stock of a trade carried on by him is appropriated by him for the purposes of the trade as trading stock (whether on the commencement of the trade or otherwise) and, if he had then sold the asset for its market value, a gain or loss would have accrued to him, he shall be treated as having thereby disposed of the asset by selling it for its then market value.

(2) Where an asset forming part of the trading stock of a person's trade is appropriated by him for any other purpose, or is retained by him on his ceasing to carry on the trade, he shall be treated as having acquired it for a consideration equal to the amount brought into the accounts of the trade in respect of it for tax purposes on the appropriation or on his ceasing to carry on the trade, as the case may be.

(3) Sub-paragraph (1) above shall not apply in relation to a person's appropriation of an asset for the purposes of a trade if he is chargeable to income tax in respect of the profits of the trade under Case I of Schedule D, and elects that instead the market value of the asset at the time of the appropriation shall, in computing the profits of the trade for purposes of tax, be treated as reduced by the amount of the gain or increased by the amount of the loss referred to in that sub-paragraph, and where that sub-paragraph does not apply by reason of such an election, the profits of the trade shall be computed accordingly:

Provided that if a person making an election under this sub-paragraph is at the time of the appropriation carrying on the trade in partnership with others, the election shall not have effect unless concurred in by the others.

*Dealings in marketable securities, commodities, etc.*

2.—(1) Any number of shares of the same class held by one person in one capacity shall for the purposes of this Part of this Act be regarded as indistinguishable parts of a single asset (in this paragraph referred to as a holding) growing or diminishing on the occasions on which additional shares of the class in question are acquired, or some of the shares of the class in question are disposed of.

(2) Without prejudice to the generality of the foregoing sub-paragraph, a disposal of shares in a holding, other than the disposal outright of the entire holding, is a disposal of part of an asset and the provisions of this Part of this Act relating to the computation of a gain accruing on a disposal of part of an asset shall apply accordingly.

(3) Shares shall not be treated for the purposes of this paragraph as being of the same class unless they are so treated by the practice of a recognised stock exchange in the United Kingdom or elsewhere or would be so treated if dealt with on such a stock exchange, but shares shall be treated in accordance with this paragraph notwithstanding that they are identified in some other way by the disposal or by the transfer or delivery giving effect to it.

(4) A person's holding shall not include any shares the disposal of which by him is chargeable to Case VII of Schedule D (that is to say where the acquisition and disposal of the shares by him is in circumstances such that a gain accruing from it is or would have been chargeable to income tax under Case VII of Schedule D), and for the purposes of this sub-paragraph the shares so disposed of shall be identified with shares acquired by that person as provided by paragraph 8 of Schedule 9 to the Finance Act 1962.

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(5) This paragraph shall apply separately in relation to any shares held by a person to whom they were issued as an employee of the company or of any other person on terms which restrict his rights to dispose of them, so long as those terms are in force, and, while applying separately to any such shares, shall have effect as if the owner held them in a capacity other than that in which he holds any other shares of the same class.

(6) Nothing in this paragraph shall be taken as affecting the manner in which the market value of any asset is to be ascertained.

(7) This paragraph, without sub-paragraph (3), shall apply in relation to a disposal of any assets as they apply in relation to a disposal of shares, where the assets are of a nature to be dealt in without identifying the particular assets disposed of or acquired.

(8) This paragraph applies in relation to securities of a company as it applies in relation to shares.

*Capital distributions by companies*

3.—(1) Where a person receives or becomes entitled to receive in respect of shares in a company any capital distribution from the company (other than a new holding as defined in paragraph 4 of this Schedule) he shall be treated as if he had in consideration of that capital distribution disposed of an interest in the shares.

(2) If the inspector is satisfied that the amount of any capital distribution is small, as compared with the value of the shares in respect of which it is made, and so directs, the occasion of the capital distribution shall not be treated for the purposes of this Part of this Act as a disposal of the asset, but the amount or value of the capital distribution shall be deducted from any expenditure allowable under any Part of this Act as a deduction in computing a gain or loss on the disposal of the shares by the person receiving or becoming entitled to receive the distribution of capital.

(3) A person who is dissatisfied with the refusal of the inspector to give a direction under this paragraph may appeal to the Commissioners having jurisdiction on an appeal against an assessment to tax in respect of a gain accruing on the disposal.

(4) In this paragraph “capital distribution” means any distribution from a company, including a distribution in the course of dissolving or winding up the company, in money or money’s worth except a distribution which in the hands of the recipient constitutes income for the purposes of income tax.

*Reorganisation of share capital, conversion of securities, etc.*

4.—(1) This paragraph shall apply in relation to any reorganisation or reduction of a company’s share capital; and for the purposes of this paragraph—

(a) references to a reorganisation of a company’s share capital include—

(i) any case where persons are, whether for payment or not, allotted shares in or debentures of the company

in respect of and in proportion to (or as nearly as may be in proportion to) their holdings of shares in the company or of any class of shares in the company; and

(ii) any case where there are more than one class of share and the rights attached to shares of any class are altered; and

- (b) "original shares" means shares held before and concerned in the reorganisation or reduction of capital, and "new holding" means, in relation to any original shares, the shares in and debentures of the company which as a result of the reorganisation or reduction of capital represent the original shares (including such, if any, of the original shares as remain).

(2) Subject to the following sub-paragraphs, a reorganisation or reduction of a company's share capital shall not be treated as involving any disposal of the original shares or any acquisition of the new holding or any part of it, but the original shares (taken as a single asset) and the new holding (taken as a single asset) shall be treated as the same asset acquired as the original shares were acquired.

(3) Where, on a reorganisation or reduction of a company's share capital, a person gives or becomes liable to give any consideration for his new holding or any part of it, that consideration shall in relation to any disposal of the new holding or any part of it be treated as having been given for the original shares, and if the new holding or part of it is disposed of with a liability attaching to it in respect of that consideration, the consideration given for the disposal shall be adjusted accordingly:

Provided that there shall not be treated as consideration given for the new holding or any part of it any surrender, cancellation or other alteration of the original shares or of the rights attached thereto, or any consideration consisting of any application in paying up the new holding or any part of it of assets of the company or of any dividend or other distribution declared out of those assets but not made.

(4) Where, on a reorganisation or reduction of a company's share capital, a person receives (or is deemed to receive), or becomes entitled to receive, any consideration, other than the new holding, for the disposal of an interest in the original shares, and in particular—

- (a) where under paragraph 3 of this Schedule he is to be treated as if he had in consideration of a capital distribution disposed of an interest in the original shares, or
- (b) where he receives (or is deemed to receive) consideration from other shareholders in respect of a surrender of rights derived from the original shares,

he shall be treated as if the new holding resulted from his having for that consideration disposed of an interest in the original shares (but without prejudice to the original shares and the new holding being treated in accordance with sub-paragraph (2) above as the same asset).

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(5) Where for the purpose of computing the gain or loss accruing to a person from the acquisition and disposal of any part of the new holding it is necessary to apportion the cost of acquisition of any of the original shares between what is disposed of and what is retained, the apportionment shall be made by reference to market value at the date of the disposal (with such adjustment of the market value of any part of the new holding as may be required to offset any liability attaching thereto but forming part of the cost to be apportioned); and any corresponding apportionment for the purposes of sub-paragraph (4) above shall be made in like manner.

(6) Where on a reorganisation of a company's share capital a person receives or becomes entitled to receive in respect of any shares a provisional allotment of shares in or debentures of the company, then unless he neither accepts the allotment nor disposes of his rights before or after the making of the allotment, those rights shall be treated in relation to him and in relation to any person acquiring them directly or indirectly from him as if they were the shares or debentures to which they relate and as if the consideration to be given for the shares or debentures were a liability attaching to the rights.

(7) References in this paragraph to a reduction of share capital do not include the paying off of redeemable share capital, and where shares in a company are redeemed by the company otherwise than by the issue of shares or debentures (with or without other consideration) and otherwise than in a liquidation, the shareholder shall be treated as disposing of the shares at the time of the redemption.

5.—(1) Subject to sub-paragraph (2) below, the last foregoing paragraph shall apply with any necessary adaptations in relation to the conversion of securities as it applies in relation to the reorganisation or reduction of a company's share capital.

(2) If in consequence of a conversion on their redemption date of securities of one of the descriptions in Schedule 9 to this Act any securities of that description and a new holding of Government securities are, under paragraph 4(2) of this Schedule as applied by this paragraph, to be treated as the same asset acquired as the converted securities were acquired, and the adjusted purchase price (as defined in section 27(3) of this Act) of the converted securities is less than one hundred pounds then, in computing under Schedule 6 to this Act the gain accruing on the acquisition and disposal of the new holding, or any part of the new holding, there shall be added to the amount of the expenditure which is allowable as a deduction the amount of the gain which would have been exempted from being a chargeable gain by virtue of the said section 27(3) if the converted securities, or as the case may be the corresponding part of them, had been disposed of at the time of their redemption for a consideration equal to their nominal value.

(3) For the purposes of this paragraph—

(a) "conversion of securities" includes—

(i) a conversion of securities of a company into shares in the company, and



(ii) a conversion at the option of the holder of the securities converted as an alternative to the redemption of those securities for cash, and

(iii) any exchange of securities effected in pursuance of any enactment (including an enactment passed after this Act) which provides for the compulsory acquisition of any shares or securities and the issue of securities or other securities instead, and

- (b) "security" includes any loan stock or similar security whether of the Government of the United Kingdom or of any other government, or of any public or local authority in the United Kingdom or elsewhere, or of any company, and whether secured or unsecured.

#### *Company amalgamations*

6.—(1) Subject to the following sub-paragraphs, where a company issues shares or debentures to a person in exchange for shares in or debentures of another company, paragraph 4 above shall apply with any necessary adaptations as if the two companies were the same company and the exchange were a reorganisation of its share capital.

(2) This paragraph shall apply only where the company issuing the shares or debentures has or in consequence of the exchange will have control of the other company, or where the first-mentioned company issues the shares or debentures in exchange for shares as the result of a general offer made to members of the other company or any class of them (with or without exceptions for persons connected with the first-mentioned company), the offer being made in the first instance on a condition such that if it were satisfied the first-mentioned company would have control of the other company.

7.—(1) Where under any arrangement between a company and the persons holding shares in or debentures of the company or any class of such shares or debentures, being an arrangement entered into for the purposes of or in connection with a scheme of reconstruction or amalgamation, another company issues shares or debentures to those persons in respect of and in proportion to (or as nearly as may be in proportion to) their holdings of the first-mentioned shares or debentures, but the first-mentioned shares or debentures are either retained by those persons or cancelled, then those persons shall be treated as exchanging the first-mentioned shares or debentures for those held by them in consequence of the arrangement (any shares or debentures retained being for this purpose regarded as if they had been cancelled and replaced by a new issue):

Provided that sub-paragraph (2) of the last foregoing paragraph shall not apply.

(2) Where any scheme of reconstruction or amalgamation involves the transfer of the whole or part of a company's business to another company, and the first-mentioned company receives no part of the consideration for the transfer (otherwise than by the other company taking over the whole or part of the liabilities of the business), then the two companies shall be treated as if any assets included in the transfer were acquired by the one company from the other company

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for a consideration of such amount as would secure that on the disposal by way of transfer neither a gain or a loss would accrue to the company making the disposal, and for the purposes of Part II of Schedule 6 to this Act the acquiring company shall be treated as if the respective acquisitions of the assets by the other company had been the acquiring company's acquisition of them :

Provided that this sub-paragraph shall not apply in relation to an asset which, until the transfer, formed part of trading stock of a trade carried on by the company making the disposal or in relation to an asset which is acquired as trading stock for the purposes of a trade carried on by the company acquiring the asset.

(3) In this paragraph " scheme of reconstruction or amalgamation " means a scheme for the reconstruction of any company or companies or the amalgamation of any two or more companies, and references to shares or debentures being retained include their being retained with altered rights or in an altered form, whether as the result of reduction, consolidation, division or otherwise.

*Transfer of business to a company*

8.—(1) This paragraph shall apply where a business is transferred to a company as a going concern, together with the whole assets of the business, or together with the whole of those assets other than cash, and is so transferred wholly or partly in exchange for shares issued by the company to the person transferring the business.

(2) Subject to this paragraph any gain accruing to the person transferring the business on his disposal of any asset included in the transfer, in so far as the consideration for it consists of shares so issued, shall not be a chargeable gain ; and any such asset, and such of the shares so issued as represent the consideration for it, shall be treated as the same asset acquired as the original asset was acquired.

(3) For the purposes of this paragraph the consideration for the transfer of the business (where it does not consist wholly of shares of a single class) shall be allocated between the transfer and any other matter for which it is given, and between the assets included in the transfer, as follows :—

- (a) any part of the consideration consisting of liabilities of the business taken over with the business shall be treated so far as may be as consideration for the transfer, and as consideration for any cash included in the transfer ; and
- (b) any part of the consideration not consisting of any such liabilities nor of shares issued as mentioned in sub-paragraph (1) above shall as far as may be—
  - (i) be treated as consideration for matters other than the transfer ; and
  - (ii) so far as it is not so treated, be treated as consideration for assets in the case of which the person making the transfer is (apart from sub-paragraph (2) above) chargeable by reference to the transfer in respect of his disposal of them ; and

- (c) subject to paragraph (a) and (b) above, the consideration of any description shall (so far as necessary) be allocated between items rateably according to their amounts after taking account of any prior allocation thereto under those paragraphs.

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#### *Underwriters*

9.—(1) An underwriting member of Lloyd's or of an approved association of underwriters shall, subject to the following provisions of this paragraph, be treated for the purposes of this Part of this Act as absolutely entitled as against the trustees to the investments of his premiums trust fund, his special reserve fund (if any) and any other trust fund required or authorised by the rules of Lloyd's or the association in question, or required by the underwriting agent through whom his business or any part of it is carried on, to be kept in connection with the business.

(2) The trustees of any such fund shall, subject to the next following sub-paragraph, be assessed and charged to capital gains tax as if sub-paragraph (1) above had not been passed.

(3) The assessment to be made on the trustees of a fund by virtue of sub-paragraph (2) above for any year of assessment shall not take account of losses accruing in any previous year of assessment, and if for that or any other reason the tax paid on behalf of an underwriting member for any year of assessment by virtue of assessments so made exceeds the capital gains tax for which he is liable, the excess shall, on a claim by him, be repaid.

#### *Policies of insurance*

10.—(1) The rights of the insured under any insurance effected in the course of a capital redemption business as defined in section 431 of the Income Tax Act 1952 shall constitute an asset on the disposal of which a gain may accrue to the person making the disposal but subject to that neither the rights of the insurer nor the rights of the insured under any policy of insurance, whether the risks insured relate to property or not, shall constitute an asset on the disposal of which a gain may accrue. 1952 c. 10.

(2) Notwithstanding sub-paragraph (1) above, sums received under a policy of insurance of the risk of any kind of damage to, or the loss or depreciation of, assets are for the purposes of this Part of this Act, and in particular for the purposes of section 22(3) of this Act, sums derived from the assets.

(3) In this paragraph "policy of insurance" does not include a policy of assurance on human life.

#### *Debts and interests in settled property*

11.—(1) Where a person incurs a debt to another, whether in sterling or in some other currency, no chargeable gain shall accrue to that (that is the original) creditor or his legatee on a disposal of the debt, except in the case of the debt on a security (as defined in paragraph 5 of this Schedule).

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(2) Subject to the provisions of paragraphs 5 and 6 of this Schedule (and subject to the foregoing sub-paragraph) the satisfaction of a debt or part of it (including a debt on a security as defined in paragraph 5 of this Schedule) shall be treated as a disposal of the debt or of that part by the creditor made at the time when the debt or that part is satisfied.

(3) Where property is acquired by a creditor in satisfaction of his debt or part of it, then subject to the provisions of the said paragraphs 5 and 6 the property shall not be treated as disposed of by the debtor or acquired by the creditor for a consideration greater than its market value at the time of the creditor's acquisition of it ; but if under sub-paragraph (1) of this paragraph (and in a case not falling within either of the said paragraphs 5 and 6) no chargeable gain is to accrue on a disposal of the debt by the creditor (that is the original creditor), and a chargeable gain accrues to him on a disposal by him of the property, the amount of the chargeable gain shall (where necessary) be reduced so as not to exceed the chargeable gain which would have accrued if he had acquired the property for a consideration equal to the amount of the debt or that part of it.

(4) A loss accruing on the disposal of a debt acquired by the person making the disposal from the original creditor or his legatee at a time when the creditor or his legatee is a person connected with the person making the disposal, and so acquired either directly or by one or more purchases through persons all of whom are connected with the person making the disposal, shall not be an allowable loss.

12. No chargeable gain shall accrue to any person on the disposal of a right to, or to any part of—

- (a) any allowance, annuity or capital sum payable out of any superannuation fund, or under any superannuation scheme, established solely or mainly for persons employed in a profession, trade, undertaking or employment, and their dependants,
- (b) an annuity granted otherwise than under a contract for a deferred annuity by a company as part of its business of granting annuities on human life, whether or not including instalments of capital, or an annuity granted or deemed to be granted under the Government Annuities Act 1929, or
- (c) annual payments which are due under a covenant made by any person and which are not secured on any property.

1929 c. 29.

13.—(1) No chargeable gain shall accrue on the disposal of an interest created by or arising under a settlement (including, in particular, an annuity or life interest, and the reversion to an annuity or life interest) by the person for whose benefit the interest was created by the terms of the settlement or by any other person except one who acquired, or derives his title from one who acquired, the interest for a consideration in money or money's worth, other than consideration consisting of another interest under the settlement.

(2) Subject to sub-paragraph (1) of this paragraph, where a person who has acquired an interest in settled property (including in particular the reversion to an annuity or life interest) becomes, as the

holder of that interest, absolutely entitled as against the trustee to any settled property, he shall be treated as disposing of the interest in consideration of obtaining that settled property (but without prejudice to any gain accruing to the trustee on the disposal of that property deemed to be effected by him under section 25(3) of this Act).

### *Options*

14.—(1) Without prejudice to the provisions of section 22 of this Act, the grant of an option, and in particular—

- (a) the grant of an option in a case where the grantor binds himself to sell what he does not own, and because the option is abandoned, never has occasion to own, and
- (b) the grant of an option in a case where the grantor binds himself to buy what, because the option is abandoned, he does not acquire,

is the disposal of an asset (namely of the option), but subject to the following provisions of this paragraph as to treating the grant of an option as part of a larger transaction.

(2) If an option is exercised the grant of the option and the transaction entered into by the grantor in fulfilment of his obligations under the option shall be treated as a single transaction and accordingly—

- (a) if the option binds the grantor to sell, the consideration for the option is part of the consideration for the sale, and
- (b) if the option binds the grantor to buy, the consideration for the option shall be deducted from the cost of acquisition incurred by the grantor in buying in pursuance of his obligations under the option.

(3) The exercise or abandonment of an option by the person for the time being entitled to exercise it shall not constitute the disposal of an asset by that person, but, if an option is exercised then the acquisition of the option (whether directly from the grantor or not) and the transaction entered into by the person exercising the option in exercise of his rights under the option shall be treated as a single transaction and accordingly—

- (a) if the option binds the grantor to sell, the cost of acquiring the option shall be part of the cost of acquiring what is sold, and
- (b) if the option binds the grantor to buy, the cost of the option shall be treated as a cost incidental to the disposal of what is bought by the grantor of the option.

(4) In relation to the disposal by way of transfer of an option binding the grantor to sell or buy shares or securities which have a quoted market value on a recognised stock exchange in the United Kingdom or elsewhere, the option shall be regarded as a wasting asset the life of which ends when the right to exercise the option ends, or when the option becomes valueless, whichever is the earlier, but without prejudice to the application of the provisions in Schedule 6 to this Act relating to wasting assets to other descriptions of options.

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(5) In the case of an option relating to shares or securities this paragraph shall apply subject to the provisions of paragraph 2 of this Schedule and, accordingly, the option may be regarded in relation to the grantor or in relation to the person entitled to exercise the option, as relating to part of a holding of shares or securities as defined in the said paragraph 2.

(6) This paragraph shall apply in relation to an option binding the grantor both to sell and to buy as if it were two separate options with half the consideration attributed to each.

(7) In this paragraph references to an option include references to an option binding the grantor to grant a lease for a premium, or enter into any other transaction which is not a sale, and references to buying and selling in pursuance of an option shall be construed accordingly.

(8) This paragraph shall apply in relation to a forfeited deposit of purchase money or other consideration money for a prospective purchase or other transaction which is abandoned as it applies in relation to the consideration for an option which binds the grantor to sell and which is not exercised.

*Transactions involving gratuitous transfers  
of value derived from assets*

15.—(1) Without prejudice to the generality of the provisions of this Part of this Act as to the transactions which are disposals of assets, any transaction which under the following sub-paragraphs is to be treated as a disposal of an asset shall be so treated (with a corresponding acquisition of an interest in the asset) notwithstanding that there is no consideration and so far as, on the assumption that the parties to the transaction were at arm's length, the party making the disposal could have obtained consideration, or additional consideration, for the disposal the transaction shall be treated as not being at arm's length and the consideration so obtainable, or the additional consideration so obtainable added to the consideration actually passing, shall be treated as the market value of what is acquired.

(2) If a person having control of a company exercises his control so that value passes out of shares in the company owned by him or a person with whom he is connected, or out of rights over the company exercisable by him or by a person with whom he is connected, and passes into other shares in or rights over the company, that shall be a disposal of the shares or rights out of which the value passes by the person by whom they were owned or exercisable.

(3) If, after a transaction which results in the owner of land or of any other description of property becoming the lessee of the property there is any adjustment of the rights and liabilities under the lease, whether or not involving the grant of a new lease, which is as a whole favourable to the lessor, that shall be a disposal by the lessee of an interest in the property.

(4) If an asset is subject to any description of right or restriction the extinction or abrogation, in whole or in part, of the right or restriction by the person entitled to enforce it shall be a disposal by him of the right or restriction.

*Valuation of assets disposed of in a series of transactions*

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16. If a person is given, or acquires from one or more persons with whom he is connected, by way of two or more gifts or other transactions, assets of which the aggregate market value, when considered separately in relation to the separate gifts or other transactions, is less than their aggregate market value when considered together, then for the purposes of this Part of this Act their market value, where, relevant, shall be taken to be the larger market value, to be apportioned rateably to the respective disposals.

*Transactions between connected persons*

17.—(1) This paragraph shall apply where a person acquires an asset and the person making the disposal is connected with him.

(2) Without prejudice to the generality of section 22(4) of this Act the person acquiring the asset and the person making the disposal shall be treated as parties to a transaction otherwise than by way of a bargain made at arm's length.

(3) If on the disposal a loss accrues to the person making the disposal, it shall not be deductible except from a chargeable gain accruing to him on some other disposal of an asset to the person acquiring the asset mentioned in sub-paragraph (1) above, being a disposal made at a time when they are connected persons.

(4) Where the asset mentioned in sub-paragraph (1) above is an option to enter into a sale or other transaction given by the person making the disposal a loss accruing to the person acquiring the asset shall not be an allowable loss unless it accrues on a disposal of the option at arm's length to a person who is not connected with him.

(5) In a case where the asset mentioned in sub-paragraph (1) above is subject to any right or restriction enforceable by the person making the disposal, or by a person connected with him, then (the amount of the consideration for the acquisition being, in accordance with sub-paragraph (2) of this paragraph, deemed to be equal to the market value of the asset) that market value shall be—

- (a) what its market value would be if not subject to the right or restriction, minus—
- (b) the market value of the right or restriction or the amount by which its extinction would enhance the value of the asset to its owner, whichever is the less :

Provided that if the right or restriction is of such a nature that its enforcement would or might effectively destroy or substantially impair the value of the asset without bringing any countervailing advantage either to the person making the disposal or a person connected with him or is an option or other right to acquire the asset or, in the case of incorporeal property, is a right to extinguish the asset in the hands of the person giving the consideration by forfeiture or merger or otherwise, that market value of the asset shall be determined, and the amount of the gain accruing on the disposal shall be computed, as if the right or restriction did not exist.

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This sub-paragraph shall not apply to a right of forfeiture or other right exercisable on breach of a covenant contained in a lease of land or other property, and shall not apply to any right or restriction under a mortgage or other charge.

*Shares in close company transferring assets at an undervalue*

18.—(1) If after 6th April 1965 a company which is a close company as defined in Schedule 18 to this Act transfers an asset to any person otherwise than by way of a bargain made at arm's length and for a consideration of an amount or value less than the market value of the asset an amount equal to the difference shall be apportioned among the issued shares of the company, and the holders of those shares shall be treated in accordance with the following provisions of this paragraph.

(2) For the purposes of the computation under Schedule 6 to this Act of a gain accruing on the disposal of any of those shares by the person owning them on the date of transfer an amount equal to the amount so apportioned to that share shall be excluded from the expenditure allowable as a deduction under paragraph 4(1)(a) of that Schedule from the consideration for the disposal.

(3) If the person owning any of the said shares at the date of transfer is itself a close company as so defined an amount equal to the amount apportioned to the shares so owned under sub-paragraph (1) above to that close company shall be apportioned among the issued shares of that close company, and the holders of those shares shall be treated in accordance with sub-paragraph (2) above, and so on through any number of close companies.

*Gifts : recovery of tax from donee*

19.—(1) If in any year of assessment a chargeable gain accrues to any person on the disposal of an asset by way of gift and any amount of capital gains tax assessed on that person for that year of assessment is not paid within twelve months from the date when the tax becomes payable the donee may, by an assessment made not later than two years from the date when the tax became payable, be assessed and charged (in the name of the donor) to capital gains tax on an amount not exceeding the amount of the chargeable gain so accruing, and not exceeding the grossed up amount of that capital gains tax unpaid at the time when he is so assessed, grossing up at the marginal rate of tax, that is to say taking capital gains tax on a chargeable gain at the amount which would not have been chargeable but for that chargeable gain.

(2) A person paying any amount of tax in pursuance of this paragraph shall be entitled to recover a sum of that amount from the donor.

(3) References in this paragraph to a donor include, in the case of an individual who has died, references to his personal representatives.

(4) In this paragraph references to a gift include references to any transaction otherwise than by way of a bargain made at arm's length



so far as money or money's worth passes under the transaction without full consideration in money or money's worth, and "donor" and "donee" shall be construed accordingly; and this paragraph shall apply in relation to a gift made by two or more donors with the necessary modifications and subject to any necessary apportionments.

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#### *Husband and wife*

20.—(1) If, in any year of assessment, and in the case of a woman who in that year of assessment is a married woman living with her husband, the man disposes of an asset to the wife, or the wife disposes of an asset to the man, both shall be treated as if the asset was acquired from the one making the disposal for a consideration of such amount as would secure that on the disposal neither a gain or a loss would accrue to the one making the disposal.

(2) This paragraph shall not apply—

- (a) if until the disposal the asset formed part of trading stock of a trade carried on by the one making the disposal, or if the asset is acquired as trading stock for the purposes of a trade carried on by the one acquiring the asset, or
- (b) if the disposal is on the occasion of the death of the one making the disposal,

but this paragraph shall have effect notwithstanding the provisions of paragraph 1 of this Schedule or of any other provisions of this Part of this Act fixing the amount of the consideration deemed to be given on a disposal or acquisition.

#### *Connected persons*

21.—(1) Any question whether a person is connected with another shall for the purposes of this Part of this Act be determined in accordance with the following sub-paragraphs of this paragraph (any provision that one person is connected with another being taken to mean that they are connected with one another).

(2) A person is connected with an individual if that person is the individual's husband or wife, or is a relative, or the husband or wife of a relative, of the individual or of the individual's husband or wife.

(3) A person, in his capacity as trustee of a settlement, is connected with any individual who in relation to the settlement is a settlor, with any person who is connected with such an individual and with a body corporate which, under section 411(4) of the Income Tax Act 1952 is deemed to be connected with that settlement 1952 c. 10. ("settlement" and "settlor" having for the purposes of this sub-paragraph the meanings assigned to them by Chapter III of Part XVIII of the Income Tax Act 1952).

(4) Except in relation to acquisitions or disposals of partnership assets pursuant to bona fide commercial arrangements, a person is connected with any person with whom he is in partnership, and with the husband or wife or a relative of any individual with whom he is in partnership.

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(5) A company is connected with another company—

- (a) if the same person has control of both, or a person has control of one and persons connected with him, or he and persons connected with him, have control of the other ; or
- (b) if a group of two or more persons has control of each company, and the groups either consist of the same persons or could be regarded as consisting of the same persons by treating (in one or more cases) a member of either group as replaced by a person with whom he is connected.

(6) A company is connected with another person, if that person has control of it or if that person and persons connected with him together have control of it.

(7) Any two or more persons acting together to secure or exercise control of a company shall be treated in relation to that company as connected with one another and with any person acting on the directions of any of them to secure or exercise control of the company.

(8) In this paragraph “ relative ” means brother, sister, ancestor or lineal descendant.

Section 22.

## SCHEDULE 8

## CAPITAL GAINS: LEASES

*Leases of land as wasting assets : curved line restriction of allowable expenditure*

1.—(1) A lease of land shall not be a wasting asset until the time when its duration does not exceed fifty years.

(2) If at the beginning of the period of ownership of a lease of land it is subject to a sub-lease not at a rackrent and the value of the lease at the end of the duration of the sub-lease, estimated as at the beginning of the period of ownership, exceeds the expenditure allowable under paragraph 4(1)(a) of Schedule 6 to this Act in computing the gain accruing on a disposal of the lease, the lease shall not be a wasting asset until the end of the duration of the sub-lease.

(3) In the case of a wasting asset which is a lease of land the rate at which expenditure is assumed to be written off shall, instead of being a uniform rate as provided by paragraph 10 of Schedule 6 to this Act, be a rate fixed in accordance with the Table below.

(4) Accordingly, for the purposes of the computation under the said Schedule 6 of the gain accruing on a disposal of a lease, and given that—

- (a) the percentage derived from the Table for the duration of the lease at the beginning of the period of ownership is P(1),
- (b) the percentage so derived for the duration of the lease at the time when any item of expenditure attributable to the lease under paragraph 4(1)(b) of Schedule 6 to this Act is first reflected in the nature of the lease is P(2), and

(c) the percentage so derived for the duration of the lease at the time of the disposal is P(3),

then—

(i) there shall be excluded from the expenditure attributable to the lease under the said paragraph 4(1)(a) a fraction equal to  $\frac{P(1)-P(3)}{P(1)}$ , and

(ii) there shall be excluded from any item of expenditure attributable to the lease under the said paragraph 4(1)(b) a fraction equal to  $\frac{P(2)-P(3)}{P(2)}$ .

(5) This paragraph applies notwithstanding that the period of ownership of the lease is a period exceeding fifty years and, accordingly, no expenditure shall be written off under this paragraph in respect of any period earlier than the time when the lease becomes a wasting asset.

(6) Paragraph 11 of Schedule 6 to this Act shall apply in relation to this paragraph as it applies in relation to paragraph 10 of that Schedule.

TABLE

Years	Percentage	Years	Percentage
50 (or more)	100	25	81·100
49	99·657	24	79·622
48	99·289	23	78·055
47	98·902	22	76·399
46	98·490	21	74·635
45	98·059	20	72·770
44	97·595	19	70·791
43	97·107	18	68·697
42	96·593	17	66·470
41	96·041	16	64·116
40	95·457	15	61·617
39	94·842	14	58·971
38	94·189	13	56·167
37	93·497	12	53·191
36	92·761	11	50·038
35	91·981	10	46·695
34	91·156	9	43·154
33	90·280	8	39·399
32	89·354	7	35·414
31	88·371	6	31·195
30	87·330	5	26·722
29	86·226	4	21·983
28	85·053	3	16·959
27	83·816	2	11·629
26	82·496	1	5·983
		0	0

If the duration of the lease is not an exact number of years the percentage to be derived from the Table above shall be the percentage for the whole number of years plus one twelfth of the difference between that and the percentage for the next higher number of years for each odd month counting an odd 14 days or more as one month.

## SCH. 8

*Premiums for leases*

2.—(1) Subject to this Schedule where the payment of a premium is required under a lease of land, or otherwise under the terms subject to which a lease of land is granted, there is a part disposal of the freehold or other asset out of which the lease is granted.

(2) In applying paragraph 7 of Schedule 6 to this Act to such a part disposal, the property which remains undisposed of includes a right to any rent or other payments, other than a premium, payable under the lease, and that right shall be valued as at the time of the part disposal.

3.—(1) This paragraph applies in relation to a lease of land.

(2) Where, under the terms subject to which a lease is granted, a sum becomes payable by the tenant in lieu of the whole or part of the rent for any period, or as consideration for the surrender of the lease, the lease shall be deemed for the purposes of this Schedule to have required the payment of a premium to the landlord (in addition to any other premium) of the amount of that sum for the period in relation to which the sum is payable.

(3) Where, as consideration for the variation or waiver of any of the terms of a lease, a sum becomes payable by the tenant otherwise than by way of rent, the lease shall be deemed for the purposes of this Schedule to have required the payment of a premium to the landlord (in addition to any other premium) of the amount of that sum for the period from the time when the variation or waiver takes effect to the time when it ceases to have effect.

(4) If under sub-paragraph (2) or (3) above a premium is deemed to have been received by the landlord, otherwise than as consideration for the surrender of the lease, then subject to sub-paragraph (5) below, both the landlord and the tenant shall be treated as if that premium were, or were part of, the consideration for the grant of the lease due at the time when the lease was granted, and the gain accruing to the landlord on the disposal by way of grant of the lease shall be recomputed and any necessary adjustments of tax, whether by way of assessment for the year in which the premium is deemed to have been received, or by way of discharge or repayment of tax made accordingly.

(5) If under sub-paragraph (2) or (3) above a premium is deemed to have been received by the landlord, otherwise than as consideration for the surrender of the lease, and the landlord is a tenant under a lease the duration of which does not exceed fifty years this Schedule shall apply as if an amount equal to the amount of that premium deemed to have been received had been given by way of consideration for the grant of the part of the sub-lease covered by the period in respect of which the premium is deemed to have been paid as if that consideration were expenditure incurred by the sub-lessee and attributable to that part of the sub-lease under paragraph (4)(1)(b) of Schedule 6 to this Act.

(6) Where under sub-paragraph (2) above a premium is deemed to have been received as consideration for the surrender of a lease the surrender of the lease shall not be the occasion of any re-computation of the gain accruing on the receipt of any other premium,

and the premium which is consideration for the surrender of the lease shall be regarded as consideration for a separate transaction consisting of the disposal by the landlord of his interest in the lease.

(7) Sub-paragraph (3) above shall apply in relation to a transaction not at arm's length, and in particular in relation to a transaction entered into gratuitously, as if such sum had become payable by the tenant otherwise than by way of rent as might have been required of him if the transaction had been at arm's length.

*Sub-leases out of short leases*

4.—(1) In the computation under Schedule 6 to this Act of the gain accruing on the part disposal of a lease which is a wasting asset by way of the grant of a sub-lease for a premium the expenditure attributable to the lease under paragraph 4(1)(a) and 4(1)(b) of Schedule 6 to this Act shall be apportioned in accordance with this paragraph, and paragraph 7 of Schedule 6 to this Act shall not apply.

(2) Out of each item of the expenditure attributable to the lease under the said paragraph 4(1)(a) and 4(1)(b) there shall be apportioned to what is disposed of—

- (a) if the amount of the premium is not less than what would be obtainable by way of premium for the said sub-lease if the rent payable under that sub-lease were the same as the rent payable under the lease, the fraction which, under paragraph 1(3) of this Schedule, is to be written off over the period which is the duration of the sub-lease, and
- (b) if the amount of the premium is less than the said amount so obtainable, the said fraction multiplied by a fraction equal to the amount of the said premium divided by the said amount so obtainable.

(3) If the sub-lease is a sub-lease of part only of the land comprised in the lease this paragraph shall apply only in relation to a proportion of the expenditure attributable to the lease under the said paragraph 4(1)(a) and 4(1)(b) which is the same as the proportion which the value of the land comprised in the sub-lease bears to the value of that and the other land comprised in the lease; and the remainder of that expenditure shall be apportioned to what remains undisposed of.

*Exclusion of premiums taxed under Case VIII of Schedule D, etc.*

5.—(1) Where by reference to any premium income tax has become chargeable under section 22 of the Finance Act 1963 on any amount, 1963 c. 25. that amount out of the premium shall be excluded from the consideration brought into account in the computation under paragraph 7 of Schedule 6 to this Act, except where the consideration is taken into account in the denominator of the fraction by reference to which an apportionment is made.

(2) Where by reference to any premium in respect of a sub-lease granted out of a lease the duration of which (that is of the lease) does not, at the time of granting the lease, exceed fifty years, income tax has become chargeable under the said section 22 on any amount

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that amount shall be deducted from any gain accruing on the disposal for which the premium is consideration as computed in accordance with the provisions of this Part of this Act apart from this sub-paragraph, but not so as to convert the gain into a loss, or to increase any loss.

(3) If under section 22(6) of the said Act (premiums payable by instalments) a claim is made as respects any amount, the whole of that amount shall be so excluded or deducted, and on the allowance of the claim all such adjustments shall be made, whether by discharge or repayment of tax or otherwise, as are required to give effect to the provisions of this sub-paragraph.

1963 c. 25.

(4) Where income tax has become chargeable under section 24 of the Finance Act 1963 (sale of land with right of re-conveyance) on any amount a sum of that amount shall be excluded from the consideration brought into account in the computation under Schedule 6 to this Act of a gain accruing on the disposal of the estate or interest in respect of which income tax becomes so chargeable, except where the consideration is taken into account in the denominator of the fraction by reference to which an apportionment is made under paragraph 7 of the said Schedule 6:

Provided that if what is disposed of is the remainder of a lease or a sub-lease out of a lease the duration of which does not exceed fifty years the foregoing provisions of this sub-paragraph shall not apply but the said amount shall be deducted from any gain accruing on the disposal as computed in accordance with the provisions of this Part of this Act apart from this sub-paragraph, but not so as to convert the gain into a loss, or to increase any loss.

(5) References in sub-paragraph (1) and (2) above to a premium include references to a premium deemed to have been received under subsection (3) or subsection (4) of section 22 of the Finance Act 1963 (which correspond to paragraph 3(2)(3) of this Schedule).

(6) Paragraph 2 of Schedule 6 to this Act shall not be taken as authorising the exclusion of any amount from the consideration for a disposal of assets taken into account in the computation under that Schedule by reference to any amount chargeable to tax under Chapter II of Part II of the Finance Act 1963.

6.—(1) If under paragraph 9(1) of Schedule 4 to the Finance Act 1963 (allowance where, by the grant of a sub-lease, a lessee has converted a capital amount into a right to income) a person is to be treated as paying additional rent in consequence of having granted a sub-lease, the amount of any loss accruing to him on the disposal by way of the grant of the sub-lease shall be reduced by the total amount of rent which he is thereby treated as paying over the term of the sub-lease (and without regard to whether relief is thereby effectively given over the term of the sub-lease), but not so as to convert the loss into a gain, or to increase any gain.

(2) Nothing in paragraph 2 of Schedule 6 to this Act shall be taken as applying in relation to any amount on which tax is paid under section 23 of the Finance Act 1963 (charge on assignment of lease granted at undervalue).

(3) If any adjustment is made under section 24(2)(b) of the Finance Act 1963 on a claim under that paragraph, any necessary adjustment shall be made to give effect to the consequences of the claim on the operation of this or the last foregoing paragraph. SCH. 8  
1963 c. 25

7. If under section 22(2) of the Finance Act 1963 income tax is chargeable on any amount, as being a premium the payment of which is deemed to be required by the lease, the person so chargeable shall be treated for the purposes of the computation of any gain accruing to him on a disposal of the lease as having incurred at the time the lease was granted expenditure of that amount (in addition to any other expenditure) attributable to the asset under paragraph 4(1)(b) of Schedule 6 to this Act.

*Terminable and renewable leases*

8. In ascertaining for the purposes of this Schedule the duration of a lease of land, the following provisions shall have effect—

- (a) where the terms of the lease include provision for the determination thereof by notice given either by the landlord or by the tenant, the lease shall not be treated as granted for a term longer than one ending at the earliest date on which it could be determined by notice ;
- (b) where any of the terms of the lease (whether relating to forfeiture or to any other matter) or any other circumstances render it unlikely that the lease will continue beyond a date falling before the expiration of the term of the lease, the lease shall not be treated as having been granted for a term longer than one ending on that date :

Provided that where the duration of a lease falls to be ascertained after a date on which the lease has for any reason come to an end, the duration shall be taken to have extended from its commencement to that date, and where the duration falls to be ascertained at a time when the lease is subsisting the provisions of the foregoing paragraphs shall be applied in accordance with circumstances prevailing at that time.

*Leases of property other than land*

9.—(1) Paragraphs 2, 3, 4 and 8 of this Schedule shall apply in relation to leases of property other than land as they apply to leases of land, but subject to any necessary modifications.

(2) Where by reference to any capital sum within the meaning of section 17 of the Finance Act 1964 (leases of assets other than land) any person has been charged to income tax on any amount, that amount out of the capital sum shall be deducted from any gain accruing on the disposal for which that capital sum is consideration, as computed in accordance with the provisions of this Part of this Act apart from this sub-paragraph, but not so as to convert the gain into a loss, or increase any loss. 1964 c. 49.

(3) In the case of a lease of a wasting asset which is movable property the lease shall be assumed to terminate not later than the end of the life of the wasting asset.

## SCH. 8

*Interpretation*

10.—(1) In this Schedule “premium” includes any like sum, whether payable to the intermediate or a superior landlord, and for the purposes of this Schedule any sum (other than rent) paid on or in connection with the granting of a tenancy shall be presumed to have been paid by way of premium except in so far as other sufficient consideration for the payment is shown to have been given.

(2) In the application of this Schedule to Scotland “premium” includes in particular a grassum payable to any landlord or intermediate landlord on the creation of a sub-lease.

Sections 17  
and 27.

## SCHEDULE 9

## CAPITAL GAINS: GOVERNMENT SECURITIES ISSUED AT A DISCOUNT

<i>Description of Government securities</i>	<i>Exempt price range (for £100 nominal of Stock)</i>	
	<i>from</i>	<i>to</i>
5½% Exchequer Stock 1966 ... ..	99½	100
5% Exchequer Stock 1967 ... ..	96½	100
4% Exchequer Stock 1968 ... ..	98	100
3½% Conversion Stock 1969 ... ..	99	100
3% Funding Stock 1959/69 ... ..	98	100
British Electricity 4½% Guaranteed Stock 1967/69 ... ..	98½	100
5% Conversion Stock 1971 ... ..	98½	100
British Gas 3½% Guaranteed Stock 1969/71 ...	98	100
6% Conversion Stock 1972 ... ..	97½	100
British Gas 4% Guaranteed Stock 1969/72 ...	98	100
British Transport 3% Stock 1968/73 ... ..	73½	100
5½% Conversion Stock 1974 ... ..	97½	100
4% Victory Bonds ... ..	85	100
British Electricity 3% Guaranteed Stock 1974/77 ... ..	99½	100
British Transport 4% Stock 1972/77 ... ..	95½	100
5% Exchequer Stock 1976/78 ... ..	96	100
British Electricity 4½% Guaranteed Stock 1974/79 ... ..	99	100
British Electricity 3½% Guaranteed Stock 1976/79 ... ..	99	100
5½% Funding Stock 1978/80 ... ..	96½	100
3½% Treasury Stock 1977/80 ... ..	75½	100
3½% Treasury Stock 1979/81 ... ..	81	100
5½% Funding Stock 1982/84 ... ..	£90 18s. 2d.	100
5% Treasury Stock 1986/89 ... ..	84½	100
4% Funding Stock 1960/90 ... ..	80	100
5½% Funding Stock 1987/91 ... ..	97	100
3½% Funding Stock 1999/2004 ... ..	80	100
5½% Treasury Stock 2008/12 ... ..	95	100
North of Scotland Hydro Electricity 4% Guaranteed Stock 1973/78 ... ..	96	100
Nyasaland Government 3% Guaranteed Stock 1954/74 ... ..	98½	100
Sudan Government 4% Guaranteed Stock 1974 ... ..	86	100
Sudan Government 4½% Guaranteed Stock 1939/73 ... ..	93	100
Tanganyika Government 4% Guaranteed Stock 1952/72 ... ..	98	100



## SCHEDULE 10

Section 45.

## CAPITAL GAINS: ADMINISTRATION

## PART I

## CAPITAL GAINS TAX

*Application of income tax administrative provisions*

1.—(1) Capital gains tax shall be under the care and management of the Board and the provisions of the Income Tax Acts in the Table below shall apply in relation to capital gains tax as they apply in relation to income tax chargeable under Schedule D at the standard rate and subject to any necessary modifications.

(2) An appeal shall lie against an assessment to capital gains tax made in accordance with section 5 of the Income Tax Management Act 1964 as applied by sub-paragraph (1) above and the appeal shall, subject to section 44 of this Act, be to the General Commissioners or the Special Commissioners; and, subject to the said section 44, section 12 of the said Act of 1964 shall apply accordingly in relation to the appeal.

(3) Section 9 of the Income Tax Management Act 1964 as applied by sub-paragraph (1) above shall apply to every claim under this Part of this Act.

## TABLE

## INCOME TAX PROVISIONS APPLIED TO CAPITAL GAINS TAX

The Income Tax Act 1952	1952 c. 10.
Section 47 (time limit for assessments).	
Section 63 (grounds of appeal to be stated, and recovery of tax not in dispute).	
Sections 65 and 66 (relief against double assessment or error or mistake in return).	
Chapter IV of Part II (collection) except section 72.	
Part XV (representative assessments) except section 367.	
Section 370 (assessment of agent and non-resident).	
Sections 495 to 497 (interest on overdue tax).	
Sections 500 to 505 (penalties).	
Section 507 with the amendment in Schedule 4 to the Income Tax Management Act 1964 (time limit for claims).	
Sections 510, 513 to 515 and 520 (miscellaneous).	
The Finance Act 1953	1953 c. 34
Section 29 (assessments in Scilly Isles).	
The Finance Act 1956	1956 c. 54.
Section 10(3) (question of ordinary residence).	
The Finance Act 1960	1960 c. 44.
Part III (penalties)	
The Income Tax Management Act 1964	
The whole Act	

## SCH. 10

*Regulations about appeals*

## 2.—(1) The Board may make regulations—

- (a) as respects the conduct of appeals against assessments and decisions on claims under this Part of this Act,
- (b) entitling persons, in addition to those who would be so entitled apart from the regulations, to appear on such appeals,
- (c) regulating the time within which such appeals or claims may be brought or made,
- (d) where the market value of an asset on a particular date, or an apportionment or any other matter, may affect the liability to capital gains tax of two or more persons, enabling any such person to have the matter determined by the tribunal having jurisdiction to determine that matter if arising on an appeal against an assessment, and prescribing a procedure by which the matter is not determined differently on different occasions,
- (e) authorising an inspector or other officer of the Board, notwithstanding the obligation as to secrecy imposed by virtue of this or any other Act, to disclose to a person entitled to appear on such an appeal the market value of an asset as determined by an assessment or decision on a claim, or to disclose to a person whose liability to tax may be affected by the determination of the market value of an asset on a particular date, or an apportionment or any other matter, any decision on the matter made by an inspector or other officer of the Board.

(2) Regulations under this paragraph may contain such supplemental and incidental provisions as appear to the Board to be expedient including in particular—

- (a) provisions as to the choice of the Commissioners, whether a body of General Commissioners or the Special Commissioners, to hear the appeal where, in addition to the appellant against an assessment, or the claimant in the case of an appeal against the decision on a claim, and in addition to the inspector or other officer of the Board, some other person is entitled to be a party to the appeal, and
- (b) provisions corresponding to section 329 of the Income Tax Act 1952 (procedure on apportionments where more than one body of General Commissioners has jurisdiction), and
- (c) provisions authorising the giving of conditional decisions where, under section 44 or any other provision of this Act, questions on an appeal against an assessment or a decision on a claim may go partly to one tribunal and partly to another.

## (3) Regulations under this paragraph—

- (a) shall be made by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons, and
- (b) shall have effect notwithstanding anything in the provisions of the Income Tax Acts applied by this Schedule.

*Married women*

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3.—(1) Subject to this paragraph, the amount of capital gains tax on chargeable gains accruing to a married woman in a year of assessment, or part of a year of assessment, during which she is a married woman living with her husband shall be assessed and charged on the husband and not otherwise but this sub-paragraph shall not affect the amount of capital gains tax chargeable on a man apart from this sub-paragraph nor result in the additional amount of capital gains tax charged on a man by virtue of this sub-paragraph being different from the amount which would otherwise have remained chargeable on the married woman.

(2) Sub-paragraph (1) above shall not apply in relation to a husband and wife in any year of assessment if, before 6th July in the year next following that year of assessment, an application is made by either the husband or wife, and such an application duly made shall have effect not only as respects the year of assessment for which it is made but also for any subsequent year of assessment:

Provided that the applicant may give, for any subsequent year of assessment, a notice to withdraw that application and where such a notice is given the application shall not have effect with respect to the year for which the notice is given or any subsequent year.

A notice of withdrawal under this proviso shall not be valid unless it is given within the period for making, for the year for which the notice is given, an application similar to that to which the notice relates.

(3) Returns under section 7 or section 9(6) of the Income Tax 1964 c. 37. Management Act 1964 as respects chargeable gains accruing to a married woman may be required either from her or, if her husband is liable under sub-paragraph (1) above, from him.

(4) Section 359 (collection from wife of tax assessed on husband attributable to her income) and section 360 (right of husband to disclaim liability for tax on deceased wife's income) of the Income Tax Act 1952 shall apply with any necessary modifications in relation to capital gains tax as they apply in relation to income tax other than surtax. 1952 c. 10.

(5) An application or notice of withdrawal under this paragraph shall be in such form and made in such manner as may be prescribed by the Board.

*Postponement of payment of tax*

4.—(1) Capital gains tax chargeable on gains accruing—

- (a) on the disposal of assets deemed to have been disposed of by a deceased person on his death, or
- (b) on the disposal of settled property deemed to be effected on any occasion in accordance with subsection (3) or subsection (4) of section 25 of this Act,

being chargeable gains accruing—

- (i) on the disposal of land or an estate or interest in land, or

- SCH. 10  
1940 c. 29.
- (ii) on the disposal of shares or securities of a company the value of which at the time of the disposal is to be ascertained for the purposes of estate duty under section 55 of the Finance Act 1940 (valuation by reference to assets of the company) or the corresponding enactment forming part of the law of Northern Ireland, or would fall to be so ascertained if estate duty were leviable on the shares or securities on a death at the time of the disposal, or
- (iii) where the Board are satisfied that the capital gains tax chargeable on gains accruing on the disposal of any shares or securities of a company not falling within paragraph (ii) above, and not quoted on a recognised stock exchange in the United Kingdom or elsewhere, cannot be paid at once without undue hardship, on the disposal of those shares or securities,

1952 c. 10.

may, at the option of the personal representatives or as the case may be of the trustees, be paid by eight equal yearly instalments or sixteen half-yearly instalments, but subject to the payment of interest under sections 495 to 497 of the Income Tax Act 1952 as applied by this Schedule.

(2) The first instalment shall be due at the expiration of twelve months from the time of the disposal and the interest on the unpaid portion of the tax shall be added to each instalment and paid accordingly ; but the tax for the time being unpaid, with interest to the date of payment, may be paid at any time and, if the property is disposed of for valuable consideration, shall become due and payable on the disposal.

(3) If relief is given under section 24(2) or section 25(5) of this Act in respect of an aggregate sum which includes gains to which this paragraph applies and other gains, then for the purpose of ascertaining the amount of capital gains tax chargeable on the gains to which this paragraph applies, that relief shall be treated as having been applied rateably in respect of tax on those respective gains.

## PART II

### PROVISIONS FOR CAPITAL GAINS TAX AND CORPORATION TAX

#### *General*

5. This Part of this Schedule has effect in relation to capital gains tax, including capital gains tax chargeable under section 82 of this Act, and also in relation to corporation tax and in this Part of this Schedule "tax" shall be construed accordingly.

#### *Information as to assets acquired*

6.—(1) A notice under section 7 or section 9(6) of the Income Tax Management Act 1964 (return of total income and return of income for purposes of a claim) may require particulars of any

assets acquired by the person on whom the notice was served (or if the notice relates to income or chargeable gains of some other person, of any assets acquired by that other person) in the period specified in the notice, being a period beginning not earlier than 6th April 1965 but excluding—

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- (a) any assets exempted by section 27 of this Act, without subsection (2) of that section, or
- (b) unless the amount or value of the consideration for its acquisition exceeded one thousand pounds, any asset which is tangible moveable property and is not within the exceptions in section 30(6) of this Act, or
- (c) any assets acquired as trading stock.

(2) The particulars required under this paragraph may include particulars of the person from whom the asset was acquired, and of the consideration for the acquisition.

#### *Special returns*

7.—(1) For the purpose of obtaining particulars of chargeable gains the inspector may by notice in writing require a return under any of the provisions of this paragraph.

(2) An issuing house or other person carrying on a business of effecting public issues of shares or securities in any company, or placing of shares or securities in any company, either on behalf of the company, or on behalf of holders of blocks of shares or securities which have not previously been the subject of a public issue or placing, may be required to make a return of all such public issues or placings effected by that person in the course of the business in the period specified in the notice requiring the return, giving particulars of the persons to or with whom the shares or securities are issued, allotted or placed, and the number or amount of the shares or securities so obtained by them respectively.

(3) A person not carrying on such a business may be required to make a return as regards any such public issue or placing effected by that person and specified in the notice, giving particulars of the persons to or with whom the shares or securities are issued, allotted, or placed and the number or amount of the shares or securities so obtained by them respectively.

(4) A member of a stock exchange in the United Kingdom, other than a jobber, may be required to make a return giving particulars of any transactions effected by him in the course of his business in the period specified in the notice requiring the return giving particulars of the parties to the transactions and the number or amount of the shares or securities dealt with in the respective transactions and the amount or value of the consideration.

(5) The committee or other person or body of persons responsible for managing a clearing house for any terminal market in commodities may be required to make a return giving particulars of

**SCH. 10** any transactions effected through the clearing house in the period specified in the notice requiring the return giving particulars of the parties to the transactions and of the amounts dealt with in those transactions respectively and the amount or value of the consideration.

(6) An auctioneer, and any person carrying on a trade of dealing in any description of tangible moveable property, or of acting as an agent or intermediary in dealings in any description of tangible moveable property, may be required to make a return giving particulars of any transactions effected by or through him in which any asset which is tangible moveable property is disposed of for a consideration the amount or value of which, in the hands of the recipient, exceeds one thousand pounds.

(7) No person shall be required under this paragraph to include in a return particulars of any transaction effected before 7th April 1965 or more than three years before the service of the notice requiring him to make the return.

1960 c. 44. (8) Part III of the Finance Act 1960 (penalties) shall have effect as if this paragraph were among the provisions specified in the second column of Schedule 6 to that Act.

#### *Nominee shareholdings*

1952 c. 10. 8.—(1) Section 250(4) of the Income Tax Act 1952 (information from nominee shareholders) shall apply for the purposes of obtaining particulars of chargeable gains, but a notice under that subsection as so applied may be given by an inspector or other officer of the Board.

(2) The said section 250(4) as applied by this paragraph shall have effect as if references to shares included references to securities and loan capital.

#### *Returns of assets in settlements*

9. Section 410 of the Income Tax Act 1952 (power to obtain information for purposes connected with settlements) shall apply for the purposes of this Part of this Act as it applies for the purposes of Chapter III of Part XVIII of that Act.

#### *Partnerships*

10. A return of income of a partnership under section 144 of the Income Tax Act 1952 shall include—

- (a) with respect to any disposal of partnership property during a period to which any part of the return relates the like particulars as if the partnership were liable to tax on any chargeable gain accruing on the disposal, and
- (b) with respect to any acquisition of partnership property the particulars required under paragraph 6 of this Schedule.

*Information as to non-resident companies and trusts*

SCH. 10

11.—(1) A person holding shares or securities in a company which is not resident or ordinarily resident in the United Kingdom, or who is interested in settled property under a settlement the trustees of which are not resident or ordinarily resident in the United Kingdom, may be required by a notice by the Board to give such particulars as the Board may consider are required to determine whether the company or trust falls within section 41 or section 42 of this Act, and whether any chargeable gains have accrued to that company, or to the trustees of that settlement, in respect of which the person to whom the notice is given is liable to capital gains tax under the said section 41 or the said section 42.

(2) Part III of the Finance Act 1960 (penalties) shall have effect 1960 c. 44. as if this paragraph were among the provisions specified in the second column of Schedule 6 to that Act.

*Liability of trustees, etc.*

12.—(1) Capital gains tax chargeable in respect of chargeable gains accruing to the trustees of a settlement or capital gains tax due from the personal representatives of a deceased person may be assessed and charged on and in the name of any one or more of those trustees or personal representatives, but where an assessment is made in pursuance of this sub-paragraph otherwise than on all the trustees or all the personal representatives the persons assessed shall not include a person who is not resident or ordinarily resident in the United Kingdom.

(2) Subject to section 22(5) of this Act, chargeable gains accruing to the trustees of a settlement or to the personal representatives of a deceased person, and capital gains tax chargeable on or in the name of such trustees or personal representatives, shall not be regarded for the purposes of this Part of this Act as accruing to, or chargeable on, any other person, nor shall any trustee or personal representative be regarded for the purposes of this Part of this Act as an individual, but the provisions of Part XV of the Income Tax Act 1952 as applied 1952 c. 10. by this Schedule shall not affect the question of who is the person to whom chargeable gains accrue, or who is chargeable to capital gains tax, so far as that question is relevant for the purposes of any exemption or of any provision determining the rate at which capital gains tax is chargeable.

(3) Chargeable gains which accrue to an individual on the disposal of assets deemed to be made by him on his death shall be regarded for the purposes of this Part of this Act as accruing to an individual notwithstanding that capital gains tax in respect of the gains is chargeable and assessable on his personal representatives.

*Conclusiveness of income tax decisions*

13. Any assessment to income tax or decision on a claim under the Income Tax Acts, and any decision on an appeal under the Income Tax Acts against such an assessment or decision, shall be conclusive

SCH. 10 so far as under section 21 of this Act or Schedule 6 to this Act or any other provision of this Part of this Act liability to tax depends on the provisions of the Income Tax Acts.

*Valuation*

14.—(1) If for the purposes of this Part of this Act the Board authorise an inspector or other officer of the Board to inspect any property for the purpose of ascertaining its market value the person having the custody or possession of that property shall permit the inspector or other officer so authorised to inspect it at such reasonable times as the Board may consider necessary.

(2) If any person wilfully delays or obstructs an inspector or other officer of the Board acting in pursuance of this paragraph he shall be liable on summary conviction to a fine not exceeding five pounds.

*Priority of tax in bankruptcy*

15.—(1) In a bankruptcy under the law of any part of the United Kingdom capital gains tax and corporation tax shall each have the same priority as income tax.

(2) In the application of this Part of this Act to Northern Ireland the reference in this paragraph to priority in bankruptcy includes a reference to any other priority given to income tax under the Bankruptcy Acts (Northern Ireland) 1857 to 1964.

*Form of declaration of Commissioners and others*

1964 c. 37.

16. In the form of declaration in Part I of Schedule 1 to the Income Tax Management Act 1964 for the words "the profits tax" (in both places) there shall be substituted the words "any tax on company profits or capital gains", but not so as to invalidate any declaration made before the passing of this Act.

*Forms of assessments and returns and other documents*

17. Any return or assessment or other document relating to chargeable gains or tax on capital gains may be combined with one relating to income or income tax.

*Northern Ireland*

18. Any reference in this Part of this Act to the General Commissioners shall in its application to Northern Ireland be a reference to the Special Commissioners.

SCHEDULE 11

MEANING OF "DISTRIBUTION"

PART I

GENERAL MEANING

*Matters to be treated as distributions*

1.—(1) In relation to any company "distribution" means—

(a) any dividend paid by the company, including a capital dividend ;

Sections 47  
and 89 and  
Schedule 18.



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- (b) any other distribution out of assets of the company (whether in cash or otherwise) in respect of shares in the company, except so much of the distribution, if any, as represents a repayment of capital on the shares or is, when it is made, equal in amount or value to any new consideration given for the distribution ;
- (c) any redeemable share capital or security issued by the company in respect of shares in the company otherwise than wholly for new consideration, or such part of any redeemable share capital or security so issued as is not properly referable to new consideration ;
- (d) any interest or other distribution out of assets of the company in respect of securities of the company (except so much, if any, of any such distribution as represents the principal thereby secured), where the securities are either—
- (i) securities issued as mentioned in paragraph (c) above ; or
  - (ii) securities convertible directly or indirectly into shares in the company and not securities quoted on a recognised stock exchange nor issued on terms which are reasonably comparable with the terms of issue of securities so quoted ; or
  - (iii) securities under which the consideration given by the company for the use of the principal secured is to any extent dependent on the results of the company's business or any part of it, or under which the consideration so given represents more than a reasonable commercial return for the use of that principal ; or
  - (iv) securities issued by the company to a company not resident in the United Kingdom, where the former is a subsidiary of the latter or both are subsidiaries of a third company (" subsidiary " having the meaning assigned to it by section 42(1) of the Finance Act 1938) ;
- (e) any such amount as is required to be treated as a distribution by sub-paragraph (2) or (3) below.

1938 c. 46.

(2) Where on a transfer of assets or liabilities by a company to its members or to a company by its members, the amount or value of the benefit received by a member (taken according to its market value) exceeds the amount or value (so taken) of any new consideration given by him, the company shall be treated as making a distribution to him of an amount equal to the difference.

(3) Where a company—

- (a) repays any share capital, or has done so at any time after 6th April, 1965 ; and
- (b) at or after the time of that repayment (but not before the year 1966-67) issues as paid up otherwise than by the receipt

## SCH. 11

of new consideration any share capital, not being redeemable share capital ;

the amount so paid up shall be treated as a distribution made in respect of the shares on which it is paid up, except in so far as that amount exceeds the amount or aggregate amount of share capital so repaid less any amounts previously so paid up and treated by virtue of this sub-paragraph as distributions.

*Matters to be treated or not treated as repayments  
of share capital*

2.—(1) Where—

- (a) a company issues any share capital as paid up otherwise than by the receipt of new consideration, or has done so after 6th April, 1965 ; and
- (b) any amount so paid up does not fall to be treated as a distribution ;

then for the purposes of paragraph 1 above distributions afterwards made by the company in respect of shares representing that share capital shall not be treated as repayments of share capital, except to the extent to which those distributions, together with any relevant distributions previously so made, exceed the amounts so paid up (then or previously) on such shares after that date and not falling to be treated as distributions.

(2) In sub-paragraph (1) above “relevant distribution” means so much of any distribution made in respect of shares representing the relevant share capital as apart from that sub-paragraph would be treated as a repayment of share capital, but by virtue of that sub-paragraph cannot be so treated.

(3) For the purposes of this paragraph all shares of the same class shall be treated as representing the same share capital, and where shares are issued in respect of other shares, or are directly or indirectly converted into or exchanged for other shares, all such shares shall be treated as representing the same share capital.

3.—(1) Where share capital is issued at a premium representing new consideration, the amount of the premium is to be treated as forming part of that share capital for the purpose of determining under this Part of this Schedule whether any distribution made in respect of shares representing the share capital is to be treated as a repayment of share capital :

Provided that this sub-paragraph shall not have effect in relation to any part of the premium after that part has been applied in paying up share capital.

(2) Subject to sub-paragraph (1) above, premiums paid on redemption of share capital are not to be treated as repayments of capital.

*“New consideration”*

4. In this Part of this Schedule “new consideration” means consideration not provided directly or indirectly out of the assets of the company, and in particular does not include amounts retained by the company by way of capitalising a distribution :

Provided that where share capital has been issued at a premium representing new consideration, any part of that premium afterwards applied in paying up share capital shall be treated as new consideration also for that share capital, except in so far as the premium has been taken into account under paragraph 3 above so as to enable a distribution to be treated as a repayment of share capital.

5. A distribution shall be treated under this Schedule as made, or consideration as provided, out of assets of a company if the cost falls on the company.

*Expressions relating to shares or securities*

6.—(1) In this Part of this Schedule “share” includes stock, and any other interest of a member in a company.

(2) References in this Part of this Schedule to issuing share capital as paid up apply also to the paying up of any issued share capital.

7.—(1) For purposes of this Part of this Schedule “security” includes securities not creating or evidencing a charge on assets, and interest paid by a company on money advanced without the issue of a security for the advance, or other consideration given by a company for the use of money so advanced, shall be treated as if paid or given in respect of a security issued for the advance by the company.

(2) Where securities are issued at a price less than the amount repayable on them, and are not quoted on a recognised stock exchange, the principal secured shall not be taken for the purposes of this Part of this Schedule to exceed the issue price, unless the securities are issued on terms reasonably comparable with the terms of issue of securities so quoted.

8.—(1) For purposes of this Part of this Schedule a thing is to be regarded as done in respect of a share if it is done to a person as being the holder of the share, or as having at a particular time been the holder, or is done in pursuance of a right granted or offer made in respect of a share; and anything done in respect of shares by reference to share holdings at a particular time is to be regarded as done to the then holders of the shares or the personal representatives of any share holder then dead.

(2) Sub-paragraph (1) above shall apply in relation to securities as it applies in relation to shares.

## PART II

### EXTENDED MEANING FOR CLOSE COMPANIES

9.—(1) In relation to a close company “distribution” includes, unless otherwise stated,—

- (a) any interest or other consideration paid or given by the company to a director who is not a whole-time service director, but is a participator, for the use of money advanced

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by any person, or to a person who is an associate of such a director for the use of money so advanced ;

(b) any annuity or other annual payment paid by the company to a participator, other than interest ;

(c) any rent, royalty or other consideration paid or given by the company to a participator for the use of property other than money or, in the case of tangible property or of copyright in a literary, dramatic, musical or artistic work within the meaning of the Copyright Act 1956 (or any corresponding right under the law of a country to which that Act does not extend), so much of any such consideration as represents more than a reasonable commercial consideration ;

(d) any such amount as is required to be treated as a distribution by sub-paragraph (2) below.

1956 c. 74.

(2) Where a close company incurs expense in or in connection with the provision for any participator of living or other accommodation, of entertainment, of domestic or other services or of other benefits or facilities of whatever nature the company shall be treated as making a distribution to him of an amount equal to so much of that expense as is not made good to the company by the participator :

1952 c. 10.

Provided that this sub-paragraph shall not apply to expense incurred in or in connection with the provision of benefits or facilities for a person to whom section 161 of the Income Tax Act 1952 applies as a director or employee of the company, or the provision for the spouse, children or dependants of any such person of any pension, annuity, lump sum, gratuity or other like benefit to be given on his death or retirement.

(3) Any reference in sub-paragraph (2) above to expense incurred in or in connection with any matter includes a reference to a proper proportion of any expense incurred partly in or in connection with that matter, and section 162 of the Income Tax Act 1952 (valuation of benefits in kind provided for directors or employees) shall apply for purposes of sub-paragraph (2) above as it applies for purposes of section 161, references to sub-paragraph (2) above being substituted for references to section 161(1) and references to a body corporate including any company.

(4) Where each of two or more close companies makes a payment to a person who is not a participator in that company, but is a participator in another of those companies, and the companies are acting in concert or under arrangements made by any person, then each of those companies and any participator in it shall be treated as if the payment made to him had been made by that company.

This sub-paragraph shall apply, with any necessary adaptations, in relation to the giving of any consideration and to the provision of any facilities as it applies in relation to the making of a payment.

(5) In this paragraph any reference to a participator includes an associate of a participator.

## SCHEDULE 12

Sections  
48, 71 and 85.

## SUPPLEMENTARY PROVISIONS ABOUT TAX ON DISTRIBUTIONS, ETC.

## PART I

*Procedure etc. for payments by and repayments to companies*

1.—(1) Any income tax for which a company resident in the United Kingdom is liable to account in respect of distributions made by it in any year of assessment after the year 1965-66, or in respect of any payments made by it in any such year other than distributions, shall in accordance with paragraph 2 below be accounted for and paid during or on the expiration of the year, subject to such set off as is available to the company under paragraph 3 below against income tax on franked investment income or on payments received subject to deduction of tax other than franked investment income.

(2) If it appears after the end of any such year of assessment either—

- (a) that in respect of distributions made by the company in the year the company is liable to account for income tax to an amount greater than the income tax (if any) borne by it on franked investment income received in the year and on any surplus of franked investment income carried forward to the year ; or
- (b) that in respect of payments made by the company in the year other than distributions the company is liable to account for income tax to an amount greater than the income tax (if any) borne by it by deduction on payments received in the year other than franked investment income ;

and the amount paid by and not repaid to the company in respect of the year in accordance with sub-paragraph (1) above is less than the amount of the excess referred to in paragraph (a) or (b) of this sub-paragraph, the company shall be liable to pay the difference between the two last-mentioned amounts.

(3) The amount which a company is liable to pay for any year of assessment under sub-paragraph (2) above, if or in so far as it is not agreed between the company and the inspector or is not paid in pursuance of such an agreement, shall be recovered by means of an assessment made on the company.

(4) Nothing in this Part of this Schedule shall apply to income tax for which a company is liable to account under section 157 (pay as you earn) of the Income Tax Act 1952 ; but in section 27(1) 1952 c. 10. of the Finance Act 1960 (payments for interest on securities sold cum dividend) the reference to section 170(2) of the Income Tax Act 1952 shall include a reference to this Part of this Schedule. 1960 c. 44.

2.—(1) A company shall from time to time make to the collector returns of all distributions and payments made by it to which paragraph 1 above applies, and shall in any such return specify any amount of dividends included therein which has been paid under

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deduction of tax notwithstanding that an election under section 48(3) of this Act was in force in relation thereto.

(2) A return under this paragraph of distributions and payments made in any month shall be made within fourteen days from the end of the month, except that a return for the first five months of the year 1966-67 shall be made within fourteen days of the end of those five months; and any claim under paragraph 3 below shall be made at the like times.

In this sub-paragraph "month" means a month of a year of assessment, that is to say, a month beginning with the sixth day of a month of the calendar year.

(3) Subject to sub-paragraph (5) below, income tax in respect of any payment required to be included in a return under this paragraph shall be due at the time by which the return is to be made, and income tax so due shall be payable by the company without the making of any assessment.

(4) Income tax in respect of distributions included in a return, not being payments, shall be assessed on the company; and if it appears to the inspector that there are distributions (of whatever description) which ought to have been and have not been included in a return, or if the inspector is dissatisfied with any return, he may make an assessment on the company to the best of his judgment.

(5) Where a company is liable to pay income tax in respect of any payment if, but only if, it amounts to or involves a distribution, and it is not in the circumstances apparent whether or how far it does so, then—

- (a) particulars of the payment shall be included in the return under this paragraph; but
- (b) sub-paragraph (3) above shall not apply to the payment and income tax in respect of it shall be assessed as in the case of distributions other than payments.

3.—(1) Where in the year 1966-67 or any later year of assessment a company resident in the United Kingdom receives franked investment income, or receives any payment on which it bears income tax by deduction, the company may claim to have the income tax thereon brought into account under this paragraph.

(2) If on the making of any such claim it is shown by the required evidence that income tax has been or will be paid in respect of any franked investment income or payment included in the claim, that tax shall be set against any income tax which the company has paid or is liable to pay in respect of distributions or other payments included in returns made under paragraph 2 above for the same year of assessment, and (where necessary) income tax paid by the company before the claim is allowed shall be repaid accordingly.

(3) Where, on a claim made under this paragraph for any year of assessment, account would be taken of distributions made by

the company in the year, and the company has a surplus of franked investment income carried forward to that year (and not already dealt with under this paragraph), the claim shall so state and the income tax on the surplus shall under sub-paragraph (2) above be set against income tax on distributions made by the company (but not against income tax on other payments).

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(4) Section 9 of the Income Tax Management Act 1964 shall apply to a claim under this paragraph. 1964 c. 37.

4. Income tax set against other tax under paragraph 3 above shall be treated as paid or repaid, as the case may be, and the same tax shall not be taken into account both under this Part of this Schedule and under section 48(6) of this Act ; but for purposes of section 48(6) any amount paid by a company by virtue of paragraph 1(2)(a) above shall be treated as if it were income tax borne by deduction on a payment not being franked investment income, and as if that payment had been received at the end of the year of assessment for which the said amount is paid, and the said amount shall be set off against corporation tax or repayable accordingly.

5.—(1) Income tax assessed on a company under this Schedule shall, subject to any appeal against the assessment, be due within fourteen days after the issue of the notice of assessment (unless due earlier under paragraph 2(3) above) ; and where the amount of any tax payable in accordance with paragraph 1(2) above is agreed between the company and the inspector, it shall be due within fourteen days after it is so agreed.

(2) Sections 63 and 66 of the Income Tax Act 1952 (which make special provision for Schedule D in relation to appeals and to the correction of mistakes) shall apply to any assessment made by virtue of this Schedule as if it were an assessment under Schedule D, and section 13 of the Income Tax Management Act 1964 shall have effect accordingly. 1952 c. 10.

(3) Section 495 of the Income Tax Act 1952 (interest on overdue income tax) shall apply in relation to income tax assessable in accordance with this Schedule as it applies to income tax charged by an assessment under Schedule D, except that subsection (2) and paragraph (a) of subsection (3) (remission of interest on tax less than three months overdue and on assessments for less than one thousand pounds) shall not apply.

(4) Nothing in the foregoing provisions of this Schedule shall be taken to prejudice any powers conferred by the Income Tax Acts for the recovery of income tax by means of an assessment or otherwise.

(5) Subject to the foregoing provisions of this Schedule the Board may by statutory instrument make regulations with respect to the procedure to be adopted for giving effect to section 48 of this Act, and as to the information and evidence to be furnished by a company in or in connection with any return or claim made for purposes thereof.

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## PART II

*Payments received from subsidiary or jointly owned company*

6.—(1) An election (that is to say in this Part of this Schedule, an election under section 48(3) of this Act) shall be made by notice in writing to the inspector, and the notice shall set out the facts necessary to show that the companies are entitled to make the election.

(2) An election shall not have effect in relation to dividends paid less than three months after the giving of the notice and before the inspector is satisfied that the election is validly made, and has so notified the companies concerned; but shall be of no effect if within those three months the inspector notifies the companies concerned that the validity of the election is not established to his satisfaction:

Provided that the companies shall have the like right of appeal against any decision that the validity of the election is not established as the company paying the dividends would have if it were an assessment made on that company under Schedule D, and the enactments relating to an appeal against such an assessment (including any enactment relating to the statement of a case for the opinion of the High Court) shall apply accordingly.

(3) An election shall cease to be in force if at any time the companies cease to be entitled to make the election, and on that happening each company shall forthwith notify the inspector.

(4) Either of the companies making an election may at any time give the inspector notice in writing revoking the election; and any such notice shall have effect from the time it is given.

7.—(1) Section 48(3) of this Act shall not apply to dividends received by a company on any investments, if a profit on the sale of those investments would be treated as a trading receipt of that company.

(2) Section 48(3) shall not apply to dividends paid by a company to another unless both are bodies corporate.

8. Where a company purports by virtue of an election to pay any dividends without deduction of income tax, and income tax ought to have been deducted, then the company receiving the dividends shall be treated for purposes of sections 47 and 48 of this Act as if that tax had been deducted and been repaid to it under Part I of this Schedule, and the amount of that tax may be recovered from it accordingly by adjustment of the payments and repayments under Part I or otherwise.

9.—(1) For purposes of section 48(3) of this Act a body corporate shall be deemed to be a subsidiary of another body corporate if and so long as more than one half of its ordinary share capital is owned by that other body corporate, whether



directly or through another body corporate or other bodies corporate, or partly directly and partly through another body corporate or other bodies corporate.

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(2) In determining under this paragraph whether one body corporate is a subsidiary of another, that other shall be treated as not being the owner—

- (a) of any share capital which it owns directly or indirectly in a body corporate not resident in the United Kingdom ; or
- (b) of any share capital which it owns indirectly, and which is owned directly by a body corporate for which a profit on the sale of the shares would be a trading receipt.

10. References to ownership and to ordinary share capital in section 48(3) of this Act and in this Part of this Schedule shall be construed in accordance with section 42(3) of the Finance Act 1938 ; and, except in so far as paragraph 9(2) above provides otherwise, section 42(2) of that Act, together with Part I of Schedule 4, shall apply for purposes of paragraph 9 above as they applied for purposes of that section. 1938 c. 46.

11. This Part of this Schedule shall apply for purposes of section 48(7) of this Act, with the necessary adaptations of references to dividends, as it applies for purposes of section 48(3).

## SCHEDULE 13

Sections  
55 and 82.

### CHARGEABLE GAINS OF COMPANIES

#### PART I

#### GROUPS OF COMPANIES

##### *Interpretation*

1. For purposes of this Part of this Schedule—

- (a) references to a company apply only to a company resident in the United Kingdom, and only to a company within the meaning of the Companies Act 1948 or the corresponding enactment in force in Northern Ireland and to a registered industrial and provident society within the meaning of section 442 of the Income Tax Act 1952 ; 1948 c. 49.  
1952 c. 10.
- (b) a principal company and all its subsidiaries form a group, and where a principal company is a member of a group as being itself a subsidiary, that group shall comprise all its subsidiaries ;
- (c) “subsidiary” has the meaning assigned to it for certain purposes of the profits tax by section 42 of the Finance Act 1938 except that in the application of that section any share

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SCH. 13

capital of a registered industrial and provident society shall be treated as within the definition of ordinary share capital, and "principal company" means a company of which another company is a subsidiary.

*Transfers within the group*

2.—(1) Notwithstanding any provision in Part III of this Act fixing the amount of the consideration deemed to be received on a disposal or given on an acquisition, where a member of a group of companies disposes of an asset to another member of the group, both members shall, except as provided by sub-paragraphs (2) and (3) below, be treated, so far as relates to corporation tax on chargeable gains, as if the asset acquired by the member to whom the disposal is made were acquired for a consideration of such amount as would secure that on the other's disposal neither a gain nor a loss would accrue to that other; but where it is assumed for any purpose that a member of a group of companies has sold or acquired an asset, it shall be assumed also that it was not a sale to or acquisition from another member of the group.

(2) Sub-paragraph (1) above shall not apply where the disposal is—

- (a) a disposal of a debt due from a member of a group of companies effected by satisfying the debt or part of it; or
- (b) a disposal of redeemable shares in a company on the occasion of their redemption;

and the reference in that sub-paragraph to a member of a group of companies disposing of an asset shall not apply to anything which under Schedule 7 to this Act is to be treated as a disposal of an interest in shares in a company in consideration for a capital distribution (as defined in paragraph 3 of that Schedule) from that company, whether or not involving a reduction of capital.

(3) For the purposes of sub-paragraph (1) above, so far as the consideration for the disposal consists of money or money's worth by way of compensation for any kind of damage or injury to assets, or for the destruction or dissipation of assets or for anything which depreciates or might depreciate an asset, the disposal shall be treated as being to the person who, whether as an insurer or otherwise, ultimately bears the burden of furnishing that consideration.

3.—(1) Where a member of a group of companies acquires an asset as trading stock from another member of the group, and the asset did not form part of the trading stock of any trade carried on by the other member, the member acquiring it shall be treated for purposes of paragraph 1 of Schedule 7 to this Act as having acquired the asset otherwise than as trading stock and immediately appropriated it for the purposes of the trade as trading stock.

(2) Where a member of a group of companies disposes of an asset to another member of the group, and the asset formed part

of the trading stock of a trade carried on by the member disposing of it but is acquired by the other member otherwise than as trading stock of a trade carried on by it, the member disposing of the asset shall be treated for purposes of paragraph 1 of Schedule 7 to this Act as having immediately before the disposal appropriated the asset for some purpose other than the purpose of use as trading stock.

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*Disposal or acquisition outside the group*

4. Where a member of a group of companies disposes of an asset acquired from another member of the group, paragraph 6 of Schedule 6 to this Act shall apply in relation to any capital allowances made to the other member (so far as not taken into account in relation to a disposal of the asset by that other member), and so on as respects previous transfers of the asset between members of the group (but this shall not be taken as affecting the consideration for which an asset is deemed under paragraph 2(1) above to be acquired).

5. Part II of Schedule 6 to this Act shall apply in relation to a disposal of an asset by a member of a group of companies which acquired the asset from another member of the group, as if all members of the group for the time being were the same person, and as if the acquisition or provision of the asset by the group, so taken as a single person, had been the acquisition or provision of it by the member disposing of it.

6. For purposes of the provisions of this Act relating to capital gains tax in connection with the replacement of trade assets, all the trades carried on by members of a group of companies shall be treated as a single trade (unless it is a case of one member of the group acquiring, or acquiring the interest in, the new assets from another or disposing of, or of the interest in, the old assets to another).

*Recovery of tax*

7.—(1) If at any time a chargeable gain accrues to a company which at that time is a member of a group of companies and any of the corporation tax assessed on the company for the accounting period in which the chargeable gain accrues is not paid within six months from the date when it becomes payable by the company, then, if the tax so assessed included any amount in respect of chargeable gains,—

- (a) a company which was at that time when the gain accrued the principal company of the group ; and
- (b) any other company which in any part of the period of two years ending with that time was a member of the said group of companies and owned the asset disposed of or any part of it, or where that asset is an interest or right in or over another asset, owned either asset or any part of either asset ;

may at any time within two years from the time when the tax became payable be assessed and charged (in the name of the company

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SCH. 13 to whom the chargeable gain accrued) to an amount of that corporation tax not exceeding corporation tax on the amount of that gain at the rate in force when the gain accrued.

(2) A company paying any amount of tax under the foregoing sub-paragraph shall be entitled to recover a sum of that amount—

- (a) from the company to which the capital gain accrued ; or
- (b) if that company is not the company which was the principal company of the group at the time when the capital gain accrued, from that principal company ;

and a company paying any amount under paragraph (b) shall be entitled to recover a sum of that amount from the company to which the capital gain accrued, and so far as it is not so recovered, to recover from any company which is for the time being a member of the group and which has while a member of the group owned the asset disposed of or any part of it (or where that asset is an interest or right in or over another asset, owned either asset or any part of it) such proportion of the amount unrecovered as is just having regard to the value of the asset at the time when the asset, or an interest or right in or over it, was disposed of by that company.

## PART II

### RECOVERY OF TAX FROM PERSONS RECEIVING DISTRIBUTIONS

8.—(1) This paragraph applies where a person who is connected with a company resident in the United Kingdom receives or becomes entitled to receive in respect of shares in the company any capital distribution from the company, other than a capital distribution representing a reduction of capital, and—

- (a) the capital so distributed derives from the disposal of assets in respect of which a chargeable gain accrues to the company ; or
- (b) the distribution constitutes such a disposal of assets.

(2) If the corporation tax assessed on the company for the accounting period in which the chargeable gain accrues included any amount in respect of chargeable gains, and any of the tax assessed on the company for that period is not paid within six months from the date when it becomes payable by the company, the said person may by an assessment made within two years from that date be assessed and charged (in the name of the company) to an amount of that corporation tax—

- (a) not exceeding the amount or value of the capital distribution which that person has received or become entitled to receive ; and
- (b) not exceeding a proportion equal to that person's share of the capital distribution made by the company of corporation

tax on the amount of that gain at the rate in force when the gain accrued.

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(3) A person paying any amount of tax under this paragraph shall be entitled to recover a sum equal to that amount from the company.

(4) The provisions of this paragraph are without prejudice to any liability of the person receiving or becoming entitled to receive the capital distribution in respect of a chargeable gain accruing to him by reference to the capital distribution as constituting a disposal of an interest in shares in the company.

(5) In this paragraph "capital distribution" has the same meaning as in paragraph 3 of Schedule 7 to this Act, and "connected with" shall be construed in accordance with paragraph 21 of that Schedule.

## SCHEDULE 14

Section 63.

### ADAPTATION OF SYSTEM OF CAPITAL ALLOWANCES

#### PART I

#### GENERAL

#### *Vocabulary*

1.—(1) The following provisions of this paragraph shall have effect for the construction of this Schedule and of the enactments thereby amended.

(2) "Chargeable period" means an accounting period of a company or a year of assessment; and

(a) a reference to a "chargeable period or its basis period" is a reference to the chargeable period if it is an accounting period and to the basis period for it if it is a year of assessment;

(b) a reference to a "chargeable period related to" expenditure, or a sale or other event, is a reference to the chargeable period in which, or to that in the basis period for which, the expenditure is incurred or the sale or other event takes place, and means the latter if, but only if, the chargeable period is a year of assessment.

(3) "Tax", where neither corporation tax nor income tax is specified, means either of those taxes, and references to tax for a chargeable period shall be construed, in relation to corporation tax, as referring to the tax for any financial year which is chargeable in respect of that period.

(4) A reference to allowances or charges being made in taxing a trade is a reference to their being made in computing the trading income for corporation tax or in charging the profits or gains of the trade to income tax.

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(5) Where it is provided that writing-down allowances shall be made in respect of any expenditure during a writing-down period of a specified length, there shall for any chargeable period wholly or partly comprised in the writing-down period be made an allowance equal to the appropriate fraction of the expenditure; and, subject to any provision to the contrary, the appropriate fraction is such fraction of the writing-down period as falls within the chargeable period:

Provided that the aggregate amount of the allowances made whether to the same or to different persons, together with the amount of any initial allowance (but not any investment allowance), shall not exceed the amount of the expenditure.

(6) "Writing-down allowance", where the reference is partly to years of assessment before the year 1966-67, includes an annual allowance in the sense which in the context that phrase had immediately before the commencement of this Act.

#### *General amendments*

1952 c. 10.

2.—(1) Except as otherwise provided by this Schedule, Parts X and XI of the Income Tax Act 1952 and any other provision of the Income Tax Acts which is to be treated as included in the said Part X or XI shall be amended in accordance with this paragraph.

(2) For the expression "annual allowance" there shall be substituted the expression "writing-down allowance".

(3) For any reference to the year of assessment in the basis period for which anything happened there shall be substituted a reference to the chargeable period related to that happening.

(4) For any other reference to the basis period for a year of assessment there shall be substituted a reference to a chargeable period or its basis period (any words particularising the year of assessment attaching to the chargeable period).

(5) For any other reference to a year of assessment there shall be substituted a reference to a chargeable period.

(6) For any reference to charging the profits or gains of a trade there shall be substituted a reference to taxing the trade.

(7) For any reference to income tax there shall be substituted a reference to tax, and for any reference to the Income Tax Acts there shall be substituted a reference to the Corporation Tax Acts or the Income Tax Acts.

(8) The foregoing sub-paragraphs shall not have effect to amend any reference to a named year of assessment, or to amend any expression where in the context it is used only of years of assessment before the year 1966-67 and cannot relate to corporation tax.

(9) Except in so far as the context otherwise requires, in any provision of the Income Tax Acts which is not referred to in sub-paragraph (1) above any reference to an allowance or charge for

a year of assessment under a provision which is referred to in subparagraph (1) shall include the like allowance or charge for an accounting period of a company, and any reference to the making of an allowance or charge in charging profits or gains of a trade shall be construed as a reference to making it in taxing a trade.

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3. Where any enactment amended by this Schedule provides for the amount of a writing-down allowance to be determined by reference to a fraction or percentage, specified numerically, of any expenditure or other sum, or by reference to a percentage determined or deemed to be determined for a year of assessment, then (except as otherwise provided in Part IV of this Schedule) for a chargeable period of less than a year the fraction or percentage shall be proportionately reduced; and similarly with the amounts by reference to which writing-down allowances for certain vehicles are limited by section 41(3) and (where it applies) (6) of the Finance Act 1963. 1963 c. 25.

4. Any provision of the Income Tax Acts whereby, for any purpose of the enactments amended by this Schedule, a trade is, or is not, to be treated as permanently discontinued or a new trade as set up and commenced on its being so treated by virtue of section 19 of the Finance Act 1953 shall apply in like manner in the case of a trade so treated by virtue of any provision of Part IV of this Act, other than the provision about companies ceasing to be overseas trade corporations. 1953 c. 34.

## PART II

### INDUSTRIAL BUILDINGS: DREDGING

#### *Industrial buildings*

5. For section 266(2) of the Income Tax Act 1952 there shall be substituted— 1952 c. 10.

“(2) Where the interest in a building or structure which is the relevant interest in relation to any expenditure is sold while the building or structure is an industrial building or structure, then (subject to any further adjustment under this subsection on a later sale) the writing down allowance for any chargeable period, if that chargeable period or its basis period ends after the time of the sale, shall be the residue (as defined in section 268(1) of this Act) of that expenditure immediately after the sale, reduced in the proportion (if it is less than one) which the length of the chargeable period bears to the part unexpired at the date of the sale of the period of twenty-five years (or, where the expenditure was incurred before 6th November 1962, fifty years) beginning with the time when the building or structure was first used.”

6.—(1) For section 267(1) proviso of the Income Tax Act 1952 there shall be substituted:—

“Provided that no balancing allowance or balancing charge shall be made by reason of any event occurring more than twenty-five years (or, where the expenditure was incurred before 6th November 1962, fifty years) after the building or structure was first used.”

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1952 c. 10.

(2) For section 267(4) of the Income Tax Act 1952 there shall be substituted :—

“ (4) Where a balancing charge falls to be made on a person, and any part of the relevant period (as defined for purposes of this subsection) is not comprised in a chargeable period for which a writing down allowance or scientific research allowance has been made to him or its basis period, the amount on which the balancing charge is to be made shall be reduced in the proportion which the part or parts that are so comprised bear to the whole of the relevant period.

In this subsection ‘the relevant period’ means the period beginning when the building or structure was first used for any purpose and ending—

- (a) if the event giving rise to the balancing charge occurs on the last day of a chargeable period or its basis period, with that day ; or
- (b) if not, with the latest date before that event which is the last day of a chargeable period or its basis period :

Provided that where, before the said event (but not before the appointed day), the building or structure has been sold while an industrial building or structure, the relevant period shall begin with the day following that sale or, if there has been more than one such sale, the last such sale.”

(3) In section 267(6) of the Income Tax Act 1952 (which restricts a balancing charge by reference to the total of the allowances made to the person chargeable, exclusive of any investment allowance) for the words “for years of assessment his basis periods for which end on or before the date of the event which gives rise to the charge ” there shall be substituted the words “for chargeable periods which end on or before the date of the event giving rise to the charge or of which the basis periods end on or before that date.”

(4) In section 323(3) of the Income Tax Act 1952 (under which a balancing allowance for the last year of assessment of a trade may in special cases be carried back to earlier years) for the words from “so, however,” onwards there shall be substituted the words “so, however, that allowances shall not be given by virtue of this subsection for periods together amounting to more than five years (inclusive of any period for which an allowance might be made but cannot be given effect for want of profits or gains) otherwise than by giving a proportionately reduced allowance for a chargeable period of which part is required to make up the five years.”

(5) In the case of a company no allowance shall be given by virtue of section 323(3) of the Income Tax Act 1952 so as to create or augment a loss in any accounting period ; and where on a company ceasing to carry on a trade a claim is made both under the said section 323(3) and under section 59 of this Act the allowance for which the claim is made under section 323(3) shall be disregarded for purposes of the claim under section 59, but effect shall be given to the claim under section 59 in priority to the claim under section 323(3).



(6) In Schedule 19 to the Income Tax Act 1952, in paragraph 6(1) (which adjusts the effect on certain other reliefs of a balancing allowance reduced by the fraction specified in section 267(4)) for the words "the same fraction, and the same fraction only, of the" there shall be substituted the words "only a proportionately reduced." SCH. 14  
1952 c. 10.

7.—(1) For section 268(5) of the Income Tax Act 1952 there shall be substituted the following subsection:—

"(5) If, for any period or periods between the time when the building or structure was first used for any purpose and the time at which the residue of the expenditure falls to be ascertained, the building or structure has not been in use as an industrial building or structure, then, subject to the provisions of the next following subsection, there shall in ascertaining that residue be treated as having been previously written off in respect of the said period or periods amounts equal to writing-down allowances made for chargeable periods of a total length equal thereto at such rate or rates as would have been appropriate having regard to any sale on which section 266(2) of this Act operated".

(2) In section 268(10) of the Income Tax Act 1952 (which deals with Crown land and provides for writing off certain amounts as if the land were owned and used by a person other than the Crown) after the words "other than the Crown" in paragraph (a) there shall be inserted the words "and other than a company"; and accordingly paragraph 2(4) and (5) of this Schedule shall not apply to amend section 268(10)(d).

(3) A building or structure shall not, for purposes of section 268(5) of the Income Tax Act 1952, be treated by virtue of either of the provisions to which this sub-paragraph applies as having been an industrial building or structure before the year of assessment for which that provision first had effect.

This sub-paragraph applies—

- (a) to section 25 of the Finance Act 1952 (buildings of tunnel undertakings); and 1952 c. 33.
- (b) section 17 of the Finance Act 1953 (fishing, and overseas farming and forestry). 1953 c. 34.

8. In section 271 of the Income Tax Act 1952 (which defines an industrial building or structure) there shall be added at the end as a new subsection (6):—

"(6) For purposes of this Chapter references to use as an industrial building or structure do not apply, in the case of a building or structure outside the United Kingdom, to use for the purposes of a trade at a time when the profits or gains of the trade are not assessable in accordance with the rules applicable to Case I of Schedule D."

9. In section 276 of the Income Tax Act 1952, in the words "the same or any previous or subsequent year of assessment", the word "other" shall be substituted for the words "previous or subsequent".

## SCH. 14

*Dredging*

1956 c. 54.

10.—(1) In section 17(1) of the Finance Act 1956 (dredging) for the words from “there shall be made” onwards there shall be substituted the following paragraphs:—

- “(a) an initial allowance equal to one-twentieth of the expenditure shall be made for the first relevant chargeable period to the person incurring the expenditure; and
- (b) writing-down allowances shall be made in respect of that expenditure to the person for the time being carrying on the trade during a writing-down period of twenty-five years (or, where the expenditure was incurred before 6th November 1962, fifty years) beginning with the first relevant chargeable period, but where a writing-down allowance falls to be made for a year of assessment to such a person, and he is within the charge to income tax in respect of the trade for part only of that year, that part shall be treated as a separate chargeable period for the purposes of computing allowances under this section.”

Accordingly in section 17(4) there shall be omitted the words from “and” onwards.

1954 c. 44.

(2) In section 17(3) of the Finance Act 1956 for the words “section 17 of the Finance Act 1954” there shall be substituted the words “section 61(2) of the Finance Act 1965”.

(3) In section 17(11) of the Finance Act 1956, in the words “the same or any previous or subsequent year of assessment”, the word “other” shall be substituted for the words “previous or subsequent”.

## PART III

## MACHINERY AND PLANT

11. Paragraph 2(5) of this Schedule shall not apply to substitute references to a chargeable period for references to a year of assessment—

1952 c. 10.

(a) in section 281(2), 282(2) or 287 of the Income Tax Act 1952 (under which are determined the percentages to be used in calculating writing-down allowances by the normal and by the alternative method); or

1963 c. 25.

(b) where the reference is to the period for which a percentage is determined or deemed to be determined, in section 35 of the Finance Act 1963;

but in section 287(3) of the Income Tax Act 1952 for the words “income tax” there shall be substituted the word “tax”.

12.—(1) In section 291(1) of the Income Tax Act 1952 (annual allowances where previous use has not attracted full annual allowances) for the words “during any previous year of assessment”

there shall be substituted the words "before that chargeable period", and section 291(2) shall be amended as follows:— SCH. 14

(a) in paragraph (a) for the words "income tax" there shall be substituted the word "tax"; and

(b) at the end of the subsection there shall be added:—

"In the case of a company paragraph (a) above shall not alter the periods which are to be taken as chargeable periods, but if during any time after the year 1965-66, and after the company acquired the machinery or plant, the company has not been within the charge to corporation tax, any year of assessment or part of a year of assessment falling within that time shall be taken as a chargeable period as if it had been an accounting period of the company."

(2) Section 295 of the Income Tax Act 1952 (which applies section 291 for purposes of balancing allowances and charges) shall have effect accordingly, and in section 295(2) for the words "income tax" there shall be substituted the word "tax". 1952 c. 10.

13. In section 297(b) of the Income Tax Act 1952 (meaning of "expenditure unallowed") for the words "or for a year of assessment the basis period for which ended before the time in question" there shall be substituted the words "or for any other chargeable period if that chargeable period or its basis period ended before the time in question".

14. In section 304 of the Income Tax Act 1952 in the words "the same or any previous or subsequent year of assessment" the word "other" shall be substituted for the words "previous or subsequent".

15.—(1) In section 72 of the Finance Act 1960 (business or estate management expenditure) the references to management expenses claims shall be amended in accordance with the following subparagraphs. 1960 c. 44.

(2) In subsection (3) for the words from "be made", where secondly occurring, to "as the case may be" there shall be substituted the words "for purposes of Case VIII of Schedule D be made in computing his profits or gains", and there shall be omitted in the proviso the words from "whether" onwards.

(3) In subsection (7) for the words from "in a management expenses claim" to "may be made" there shall be substituted the words "by notice in writing to the inspector", and for the words from "effect" to "business" there shall be substituted the words "an assessment in respect of the business for that or a subsequent chargeable period has been finally determined without such an election".

(4) In subsection (8) for the words "on a management expenses claim", where first occurring, there shall be substituted "under section 56(8) of the Finance Act 1965" and for the words "any management expenses claim or assessment under Case VIII of

SCH. 14 Schedule D" there shall be substituted the words "any assessment to tax".

(5) In subsection (11) for the words "on a management expenses claim in respect of the business" there shall be substituted the words "within the meaning of section 57 of the Finance Act 1965".

#### PART IV

##### MINES, OIL-WELLS, ETC.

1952 c. 10.

16. In section 307(3) of the Income Tax Act 1952 (which makes special provision about the amount of annual allowances for the last six years of working a mine etc., or of a foreign concession) for the reference to the year of assessment in which the event occurs and each of the five previous years of assessment there shall be substituted a reference to any chargeable period beginning within the six years which end with the date of the event.

1952 c. 33.

17.—(1) Section 22 of the Finance Act 1952 (contributions by mining concerns to public services etc., outside the United Kingdom) shall be amended in accordance with the following sub-paragraphs.

(2) In subsection (1) for the words from "for each of the ten relevant years of assessment" onwards there shall be substituted the words "writing-down allowances shall be made to him in respect of that expenditure during a writing-down period of ten years beginning with the chargeable period related to the expenditure"; and subsection (5) shall be omitted.

(3) In subsection (3) (which provides in effect that on a sale of the relevant mine etc., any remaining allowances shall be transferred from the vendor to the purchaser) for paragraph (b) there shall be substituted—

"(b) for the part of the writing-down period remaining at the beginning of the last chargeable period for which an allowance is made to the first-mentioned person, allowances shall be made to the second-mentioned person as if he had incurred the expenditure for the purposes of the said trade, but so that the allowance for a chargeable period not wholly comprised in that part of the writing-down period shall be proportionately reduced".

1963 c. 25.

18.—(1) In section 37(1) of the Finance Act 1963 (which provides for the making of annual allowances for mineral depletion in the United Kingdom) for the words "any year of assessment the basis period for which ends after the incurring of the expenditure" there shall be substituted the words "the chargeable period related to the expenditure and subsequent chargeable periods".

(2) Paragraph 3 of this Schedule shall not apply to fractions mentioned in section 37(2) of the Finance Act 1963 so as to reduce writing-down allowances under that section.

## PART V

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## AGRICULTURAL LAND AND BUILDINGS

19.—(1) Section 314 of the Income Tax Act 1952 (allowances for 1952 c. 10. capital expenditure on farm buildings and works) shall be amended in accordance with the following sub-paragraphs.

(2) In subsection (1) the words “the year preceding any year of assessment” shall be omitted, and for the words from “he shall be entitled” onwards there shall be substituted the words “writing-down allowances shall be made to him in respect of that expenditure during a writing-down period of ten years beginning with the chargeable period related to that expenditure”.

(3) In subsection (4) for paragraphs (a) and (b) there shall be substituted—

“for the part of the writing-down period falling after the date of the transfer the person to whom the interest is transferred shall, to the exclusion of the person from whom it is transferred, be entitled to the allowances (any allowance to either of them for a chargeable period falling partly before and partly within that part of the writing-down period being reduced accordingly):

Provided that, where the interest transferred is in part only of the land, this subsection shall apply to so much of the allowance as is properly referable to that part of the land as if it were a separate allowance”.

(4) In subsection (7) for the words “In this section, references to the year preceding the year of assessment shall be construed as references to” there shall be substituted the words “For the purposes of this section the basis period of a chargeable period is” (the words “that chargeable period” being also substituted for the words “that year”).

## PART VI

## PATENTS

20.—(1) Section 316 of the Income Tax Act 1952 (annual allowances for capital expenditure on purchase of patent rights) shall be amended as follows:—

(a) in subsection (1) for the words from “for each of the relevant years of assessment” down to (but excluding) the proviso there shall be substituted the words “writing-down allowances in respect of that expenditure during the writing-down period as hereinafter defined”, and for the words “income tax” in proviso (b) there shall be substituted the word “tax”;

(b) in subsection (2) for the words preceding the proviso there shall be substituted the words “The writing-down period shall be the seventeen years beginning with the chargeable period related to the expenditure”;

SCH. 14 (c) subsection (3) shall be omitted.

(2) In section 317 of that Act for any reference to the relevant years of assessment there shall be substituted a reference to the writing-down period under section 316, but so that in subsection (4)(b) for "the number of the relevant years of assessment" there shall be substituted "the number of complete years of the writing-down period".

1952 c. 10.

21.—(1) In section 318 of the Income Tax Act 1952 (charges on capital sums received for sale of patent rights) for the words in subsection (1) from "for the year of assessment" down to (but excluding) the proviso there shall be substituted the words "for the chargeable period in which the sum is received by him and successive chargeable periods, being charged in each period on the same fraction of the sum as the period is of six years (or such less fraction as has not already been charged)."

(2) In section 318(2) of that Act the word "tax" shall mean income tax, unless the seller of the patent rights, being a company, would be within the charge to corporation tax in respect of any proceeds of the sale not consisting of a capital sum; and where the subsection applies to charge a company to corporation tax in respect of a sum paid to it, the proviso shall not apply, but the company may, by notice in writing given to the Board not later than two years after the end of the accounting period in which the sum is paid, elect that the sum shall be treated as arising rateably in the accounting periods ending not later than six years from the beginning of that in which the sum is paid (being accounting periods during which the company remains within the charge to corporation tax as aforesaid), and there shall be made all such repayments of tax and assessments to tax as are necessary to give effect to any such election.

## PART VII

### SCIENTIFIC RESEARCH

22. In section 335 of the Income Tax Act 1952 for the words "income tax" there shall be substituted the word "tax".

23.—(1) In section 336 of the Income Tax Act 1952 there shall (except as regards expenditure incurred before 6th November 1962) be added at the end as subsection (6):—

"(6) Subsections (2) to (5) of this section shall apply only for purposes of income tax, and the relevant chargeable period for purposes of corporation tax shall be that in which the expenditure is incurred or, if it is incurred before the setting up and commencement of the trade, the chargeable period beginning when the trade is set up and commenced."

(2) If, in the case of expenditure incurred by a company before 6th November 1962, the five years of assessment referred to in section 336(1) of the Income Tax Act 1952, have not expired at or

before the end of the year 1965-66, allowances under that section shall be made for successive accounting periods without restriction of number, but so that—

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- (a) the allowance for an accounting period of less than a year shall be proportionately reduced; and
- (b) the aggregate of the allowances in respect of any expenditure (whether for years of assessment or for accounting periods) shall not exceed the amount of the expenditure.

(3) Accordingly in section 268(4) of the Income Tax Act 1952, 1952 c. 10. after the words "section 336 of this Act" there shall be inserted the words "as at the end of the chargeable period or, if it is a year of assessment".

### PART VIII

#### MISCELLANEOUS

24.—(1) In Chapter VI (miscellaneous and general) of Part X of the Income Tax Act 1952—

- (a) sections 323, 324 and 325 (making of allowances and charges, and meaning of "basis period"), except section 323(3), shall not have effect in relation to corporation tax, and accordingly shall not be amended in accordance with paragraph 2 of this Schedule;
- (b) in section 329(1) (procedure on apportionments etc. affecting the liability to income tax of different persons) for the words "liability to income tax (for whatever year of assessment)" there shall be substituted the words "liability to tax (for whatever period)";
- (c) in section 330(1)(a) (under which a person incurring expenditure may not treat it as capital expenditure if it is deductible in computing trading income for purposes of income tax) for the words "income tax" there shall be substituted the word "tax".

(2) Section 339(2) of the Income Tax Act 1952 shall not have effect in relation to corporation tax in so far as it applies section 323(2) for purposes of Part XI of that Act.

(3) Schedule 15 to the Income Tax Act 1952 (allowances for contributions to another's capital expenditure) shall be amended as follows:—

- (a) in paragraph 2(a) for the words from "the annual allowance" onwards there shall be substituted the words "writing-down allowances for chargeable periods ending after the date of transfer shall be made to the transferee, and shall not be made to the transferor"; and
- (b) in paragraph 3(1) for the words from "the annual allowance" to "interest in the land" there shall be substituted the words "a writing-down allowance shall be made to a person for a chargeable period if at the end of that period he is entitled to the contributor's interest in the land."

- SCH. 14  
1953 c. 34.      25. In relation to the following enactments, that is to say,—
- 1954 c. 44.      (a) section 25 of the Finance Act 1953 (postponement of capital allowances to secure double taxation relief);
- 1956 c. 54.      (b) section 16 of the Finance Act 1954 and Schedule 2 to that Act (investment allowances);
- 1962 c. 46.      (c) section 16 of the Finance Act 1956 (expenditure on cutting, tunnelling etc.);
- 1952 c. 10.      (d) section 42(2) of the Transport Act 1962 (adjustment of Railways Board's capital allowances in connection with the Board's suspended debt);
- paragraph 2 of this Schedule shall apply as if those enactments were included in Part X of the Income Tax Act 1952; and in section 25(1) of the Finance Act 1953 for the words "income tax" there shall be substituted the word "tax".

## PART IX

### TRANSITIONAL

26. The amendments made by this Schedule shall not have effect in relation to income tax for the year 1965-66 or any earlier year of assessment, except in so far as it is affected by their operation in relation to corporation tax; but any computation falling to be made for the purposes of income tax for any such year of assessment shall, where necessary, proceed from a computation made in accordance with those amendments (and in particular a computation of the residue of expenditure under section 268(5) of the Income Tax Act 1952).

27.—(1) In connection with the transition for companies from income tax to corporation tax the enactments amended by this Schedule and any other provision of the Income Tax Acts relevant thereto shall have effect with such modifications as are necessary to preserve the continuity of the system of allowances and charges thereunder, so that in particular—

- (a) references to a previous chargeable period or to a subsequent chargeable period, or to a time before, or a time after, a chargeable period, shall have effect in relation to a company as if the year 1965-66 or any earlier year of assessment preceded that company's first accounting period for corporation tax;
- (b) in a case where an event gives rise to any allowance or charge as taking place in a chargeable period, an event taking place in the year 1964-65 or 1965-66 at a time falling also in a company's accounting period for corporation tax shall be taken into account as happening in that year and shall not be again taken into account, so as to duplicate the allowance or charge, as happening in the accounting period.

(2) Where it is provided that writing-down allowances are to be made for a specified period, allowances may be made for accounting



periods of a company falling wholly or partly within the year 1964-65 or 1965-66, notwithstanding that allowances are also made for that year and, in reckoning the period for which allowances are to be made, the periods for which allowances are so made shall be added together, notwithstanding that the same time is (according to the calendar) counted twice; and similarly with section 323(3) of the Income Tax Act 1952 (allowances on cessation of working of a source of mineral deposits). SCH. 14

(3) Subject to sub-paragraph (2) above, this paragraph shall not be taken to require any time to be counted twice in reckoning duration.

28. Without prejudice to the generality of paragraph 27 above, such part of any allowances falling to be made to a company in taxing a trade as but for this Act might have been carried forward to the year 1966-67 under section 323(2) of the Income Tax Act 1952 may be dealt with under section 56(1) of this Act as if it were an allowance for the first accounting period for which the company is within the charge to corporation tax in respect of the trade (but shall be disregarded for purposes of section 58(2)); and allowances which might have been carried forward to that year under section 324(1) of that Act may be dealt with under section 56 of this Act as if carried forward under section 56(5).

## SCHEDULE 15

Section 63.

### MISCELLANEOUS ADAPTATIONS OF INCOME TAX ACTS FOR CORPORATION TAX

#### PART I

#### APPLICATION AND ADAPTATION OF ENACTMENTS

#### *The Income Tax Act 1952*

1. In section 125 of the Income Tax Act 1952 (woodlands) the references in subsection (2) to the year of assessment shall, in relation to corporation tax, be construed as references to the accounting period.

2. Section 202 of the Income Tax Act 1952 (which provides for the issue of funding bonds to be treated as payment of the interest) shall have effect for purposes of corporation tax.

3. In section 203(1) of the Income Tax Act 1952 (sale and repurchase of securities) paragraph (ii) shall in relation to corporation tax apply (subject to the provisions of this Act about distributions) to any interest within the meaning of that section, whether or not the securities are of such a character that the interest may be paid without deduction of tax; and section 416(3) of that Act shall apply in like manner, and with the omission of the proviso.

4.—(1) Section 440 of the Income Tax Act 1952 shall be amended—

- (a) by adding at the end of subsection (1) (exemptions for friendly societies) the words “and any such unregistered or registered friendly society shall be entitled to exemption from tax in respect of chargeable gains”; and

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(b) by inserting in subsection (2) (exemptions for trade unions) at the end of the first paragraph the words "and to exemption from tax in respect of chargeable gains which are applicable and applied for the purpose of provident benefits".

1952 c. 10.

(2) Section 449 of the Income Tax Act 1952 (exemptions for scientific research associations) shall be amended by inserting in subsection (1) immediately before the proviso the words "and exemption from tax in respect of chargeable gains".

(3) Section 451 of the Income Tax Act 1952 (exemption of British Museum) shall be amended by adding at the end of subsection (1) the words "and exemption from tax in respect of chargeable gains".

(4) Section 460 of the Income Tax Act 1952 (Central Banks of India and Pakistan) shall be amended by inserting after the word "1947" the words "including chargeable gains so arising or accruing".

5. In section 468 of the Income Tax Act 1952 (removal of company or company's business overseas etc.) for the proviso to subsection (6) there shall be substituted, in relation to offences committed in or after the year 1966-67:—

"Provided that where the person in question is a body corporate which is or was resident in the United Kingdom, the maximum amount of the fine shall be three times the corporation tax, profits tax, capital gains tax and income tax paid or payable which is attributable to the income, profits or gains (including chargeable gains) arising in the thirty-six months immediately preceding the commission of the offence, or ten thousand pounds, whichever is the greater";

and in subsection (7) the reference to an income tax purpose shall include a corporation tax purpose.

6. Sections 482 to 484 of the Income Tax Act 1952 (which relate to nationalised industries) shall have effect for corporation tax as for income tax; and references to years of assessment, to charging the profits or gains of a trade, and to any provision of the Income Tax Act 1952, shall have effect accordingly as if they were or included references to accounting periods, to taxing a trade, and to the relevant provision of Part IV of this Act; but in section 484 there shall be omitted (as being spent) the references to the owner of the assets before the date of vesting.

7.—(1) As from the beginning of the year 1966-67, sections 491 and 492 of the Income Tax Act 1952 (which provide for adjusting under-deductions and over-deductions of income tax from certain payments made before the passing of an annual Act imposing the tax) shall be amended in accordance with the following subparagraphs.

(2) For section 491(3)(a) (by virtue of which section 491(2) has effect where too little tax is deducted under section 184 from preference dividends) there shall be substituted:—

"(a) any preference dividend within the meaning of Part IV of the Finance Act 1965 from which a deduction of tax may be made under the said Part IV; and".

(3) In section 492 (over-deductions by bodies corporate under section 169 from interest payments on securities or under section 184 from preference dividends)— SCH. 15

- (a) after the words "section 169" there shall be inserted the words "or section 170"; and
- (b) for the words "section 184 of this Act" there shall be substituted the words "Part IV of the Finance Act 1965"; and
- (c) at the end of the section there shall be added—  
 "In this section 'preference dividend' has the same meaning as in Part IV of the Finance Act 1965, and 'share' includes stock."

8. Sections 495 to 497 of the Income Tax Act 1952 (interest on overdue tax) shall have effect for corporation tax as for income tax, references to accounting periods being substituted for references to years of assessment. 1952 c. 10.

9. In Schedule 20 to the Income Tax Act 1952 (assessment on the herd basis) the references in paragraph 2 to years of assessment shall, in relation to corporation tax, be construed as references to accounting periods.

#### *The Finance Act 1953*

10.—(1) Section 20 of the Finance Act 1953 (subvention payments) shall have effect subject to the following sub-paragraphs. 1953 c. 34.

(2) In relation to a time after the year 1965-66 "accounting period" in relation to any company shall mean its accounting period for corporation tax, and the question whether a company has a deficit or surplus for tax purposes, or what is the amount of that deficit or surplus, shall be ascertained by applying the rules applicable under Part IV of this Act to the computation of total profits for corporation tax (deducting any loss incurred in a trade from profits of any description), except that—

- (a) franked investment income shall be included other than income received by the company from its subsidiary or from a subsidiary of a third company of which it is also a subsidiary ("subsidiary" having for this purpose the meaning assigned to it for certain purposes of the profits tax by section 42 of the Finance Act 1938); 1938 c. 46.
- (b) no regard shall be had to any deduction falling to be made in respect of losses, allowances or expenses of management of any other period, except any deduction falling to be made against chargeable gains in respect of losses incurred before the accounting period;
- (c) there shall be deducted any charges on income.

(3) Where an accounting period of a company for corporation tax begins before but ends after the end of the year 1965-66, sub-paragraph (2) above shall apply, except that the deficit or surplus shall be ascertained separately for the part of the period falling in that year (according to the rules applying to that year) and for the

**SCH. 15** part falling after it (in accordance with sub-paragraph (2) above), and shall be aggregated with, or as the case may be, set off against, the other to arrive at the deficit or surplus for the whole period.

(4) Where any period of account of a company beginning before the year 1966-67 is partly but not wholly comprised in an accounting period for corporation tax ending in that year, then the part not so comprised shall be treated for purposes of section 20 as a separate accounting period.

1958 c. 56. (5) In subsection (2) of section 20 for the words "second year of assessment" in the proviso (as amended by the Finance Act 1958) there shall, in relation to accounting periods ending after the year 1965-66, be substituted the words "second year".

1953 c. 34. 11. In section 23 of the Finance Act 1953 (elections for the herd basis after compulsory slaughter of farm animals) subsections (2) and (3) shall, in relation to corporation tax, have effect as if references to years of assessment were references to accounting periods, and with the omission of the proviso to each of those subsections.

*The Atomic Energy Authority Act 1954*

1954 c. 32. 12. In section 6(2) of the Atomic Energy Authority Act 1954 (which confers certain exemptions from income tax on the Authority and its pension fund) there shall be inserted as a new paragraph (e)—

“(e) tax in respect of chargeable gains”;

and at the end of the final paragraph (which relates to the pension fund) there shall be added the words “and similarly with chargeable gains (the exemptions from corporation tax conferred on the Authority having effect as exemptions from income tax or capital gains tax)”.

*The Finance Act 1957*

1957 c. 49. 13. In section 22 of the Finance Act 1957 there shall be inserted as a new subsection (1A):—

“(1A) A bank or issue department of a bank to which this section for the time being applies shall be exempt from tax in respect of chargeable gains accruing to it:

Provided that subsection (1) above may be applied to a bank or issue department without this subsection, or this subsection without that.”

*The Finance Act 1960*

1960 c. 44.  
1952 c. 10. 14. In section 25(6) of the Finance Act 1960 for the reference to section 346 of the Income Tax Act 1952 there shall be substituted a reference to the corresponding provision of this Act.

15. In the Finance Act 1960—

(a) in section 28(2) for the reference to section 256(2) and (3) of the Income Tax Act 1952 there shall be substituted a reference to paragraph 3 of Schedule 18 to this Act; and

(b) for section 28(11) proviso there shall be substituted:— SCH. 15

“ Provided that there shall be disregarded any amount received by a company by way of dividend from an associated company in so far as the dividend is paid out of income arising to the company paying it since the two companies became associated companies, and Schedule 17 to the Finance Act 1965 shall with the necessary modifications apply for determining the extent to which the dividend was so paid ”; and

(c) in section 29 (power to obtain information), and in the definition of “ tax advantage ” in section 43(4)(g), the references to income tax shall include corporation tax ;

and (without prejudice to any general provision of this Act for the continuity of income tax and corporation tax) in relation to tax advantages related to corporation tax the said section 28 shall apply to transactions taking place before the charge to corporation tax becomes effective.

16. In the Finance Act 1960, the references in section 33(4) to a 1960 c. 44. company to which section 245 of the Income Tax Act 1952 applies, 1952 c. 10. not being an investment company, and to Chapter III of Part IX of that Act shall include references to a close company and to section 78 of this Act and the other provisions of this Act having effect for purposes of that section.

#### *The Finance Act 1962*

17. Section 22 of the Finance Act 1962 (taxation of Gas Council 1962 c. 44. and Area Boards) shall apply in relation to corporation tax as it applied in relation to income tax.

#### *The Finance Act 1963*

18.—(1) Schedule 4 to the Finance Act 1963 shall have effect 1963 c. 25. subject to the following sub-paragraphs.

(2) In relation to a company the references in paragraph 15(1) to a year of assessment shall not be read as references to an accounting period, but any deduction authorised by that paragraph shall be apportioned between the accounting periods (if more than one) comprising the year of assessment ; and for the references in paragraph 15(1) to a company to which section 245 of the Income Tax Act 1952 applies and to a director or member of it within the meaning of Chapter III of Part IX of that Act there shall be substituted references to a close company and to a director of or participator in it within the meaning of Part IV of this Act.

(3) In relation to a company the references in paragraph 16 to a year of assessment shall not be read as references to an accounting period, but any deduction authorised by that paragraph shall be apportioned between the accounting periods (if more than one) comprising the year of assessment, other than any such period ended before the expenditure is incurred or transfer takes place by virtue of which the company is entitled to the deduction.

- SCH. 15 (4) In paragraph 17, sub-paragraph (3)(b) shall not have effect in relation to a company.
- 1963 c. 25. 19. In Schedule 8 to the Finance Act 1963, paragraph 5(a) shall not have effect in relation to a company.

## PART II

## CONTINUITY OF LOSS RELIEF AND OTHER MATTERS

*Trade losses*

- 1952 c. 10. 20.—(1) For purposes of section 341 of the Income Tax Act 1952 the question whether a company has sustained a loss in a trade in the year 1964-65 or the year 1965-66, and any question as to the amount of a loss so sustained, shall not be affected by the company being within the charge to corporation tax in respect of the trade for the whole or part of that year, but subject to sub-paragraph (2) below, a company shall not be entitled to relief by virtue of that section except against income tax for years of assessment before the year 1966-67, and section 15(3) of the Finance Act 1953 and section 20 of the Finance Act 1954 shall apply accordingly in relation to claims by a company for losses sustained in, but not after, the year 1964-65.

1953 c. 34.  
1954 c. 44.

(2) Where in the year 1965-66 a company is entitled to claim relief under section 341 of the Income Tax Act 1952 in respect of any loss (including any amount treated as a loss under section 20 of the Finance Act 1954), the company may claim that such part, if any, of that loss as cannot be relieved against income tax for that year shall be deducted or set off against profits arising in the year 1965-66, otherwise than from any trade carried on by the company, being profits in respect of which the company would otherwise be chargeable to corporation tax, and in so far as the loss arose in the year 1965-66 and cannot be so deducted or set off against profits arising in that year, that it shall be deducted from or set off against any such profits so arising in the year 1966-67 ; and up to the amount of the deduction or set off those profits shall be excluded accordingly from any assessment to corporation tax (the relief in any year of assessment being given as far as may be against profits of an earlier, rather than the profits of a later, accounting period).

(3) Relief in respect of the same matter shall not be given both in a manner authorised under this paragraph and in some other manner.

21.—(1) Where a company has before the year 1966-67 incurred a loss in a trade carried on by it, such part, if any, of that loss as but for this Act might have been carried forward to that year under section 342 of the Income Tax Act 1952 may be dealt with under section 58(1) or (7) of this Act as if it were a loss incurred by the company while within the charge to corporation tax in respect of the trade, but incurred in an accounting period ending at the time when the company in fact comes within the charge to tax in respect of the trade.

(2) This paragraph shall apply to any amount which by virtue of section 345 of the Income Tax Act 1952, or of paragraph 3 of Schedule 3 to the Finance Act 1954, might be dealt with under section 342 as a loss incurred by a company in a trade as if that amount were a loss so incurred; but where section 345 applies by virtue of section 443(1)(b) of that Act to any amount of share interest or loan interest paid by a registered industrial and provident society, this sub-paragraph shall not have effect except in relation to so much of the said amount as represents share interest or loan interest paid before the society comes within the charge to corporation tax in respect of its trade. SCH. 15  
1952 c. 10.  
1954 c. 44.

#### *Losses within Case VI*

22. Where a company resident in the United Kingdom has incurred a loss in respect of which relief might be given under section 346 of the Income Tax Act 1952 against income tax for the year 1965-66 or an earlier year of assessment, then in so far as relief cannot be so given the loss may be dealt with under section 60 of this Act as if it had been incurred in the accounting period of the company beginning first after the date when the loss arose; but except in accordance with this paragraph relief shall not be given against corporation tax in respect of a loss if relief can be given in respect of it under the said section 346.

#### *Expenses of management*

23.—(1) No deduction shall be made under section 57 of this Act (or under that section as applied by section 69) in respect of sums disbursed as expenses of management in or before the year 1965-66, or in respect of any amounts which are by virtue of any enactment to be treated as sums so disbursed, in so far as relief can be given in respect thereof under section 425 of the Income Tax Act 1952 or under that section as applied by any other enactment; but in so far as relief cannot be so given, the amount unrelieved shall be treated for purposes of section 57 or 69 of this Act as an amount disbursed as expenses of management for the first accounting period for which the company is within the charge to corporation tax in respect of the business.

(2) Where sub-paragraph (1) above has effect the company may by notice in writing given not later than twelve months after the end of the accounting period specified in the notice elect to treat such an amount of sums disbursed as expenses of management as is specified in the notice (being an amount not exceeding the total of the sums so disbursed in the said accounting period) as an amount unrelieved for the purpose of sub-paragraph (1), and where such a notice is given the amount so treated shall not be available for relief under section 425 of the Income Tax Act 1952.

#### *Terminal losses*

24.—(1) Where a company carrying on a trade at the beginning of the year 1966-67 ceases to do so within four years of coming

**SCH. 15** within the charge to corporation tax in respect of it, section 59 of this Act shall apply, with any necessary adaptations, so as to enable relief to be given under that section against income tax for years of assessment before 1966-67 in so far as relief cannot be given against corporation tax, but so that—

- 1954 c. 44.
- (a) where relief is given against income tax, section 18(4) of the Finance Act 1954 shall apply as it applies in relation to the corresponding relief under that section ; and
  - (b) where section 59 of this Act has effect by virtue of this paragraph to reduce the profits of any period and income tax for more than one year of assessment has been computed wholly or partly by reference to those profits, such adjustment shall be made as may be necessary to prevent relief being given more than once.

(2) Where sub-paragraph (1) above has effect, and before the year 1966-67 there has been in the trade a relevant change within the meaning of Schedule 3 to the Finance Act 1954 (company reconstructions), section 59 of this Act and that sub-paragraph shall apply so as to enable a person carrying on the trade before the relevant change to be given relief in the like circumstances and to the like extent, as nearly as may be, as he might have been given relief under section 18 of the Finance Act 1954 by virtue of paragraph 5 of Schedule 3 to that Act.

*Continuation of elections etc.*

25.—(1) Where before the year 1966-67 a company has for purposes of income tax made any election or done any other act of a description which—

- (a) would have had continuing effect for income tax for that year or, if revocable, would have had continuing effect unless revoked ;
- (b) may also be made for corporation tax ;

then that election or act shall for corporation tax be valid and effectual as if duly made or done for that tax, and have effect from the beginning of the first accounting period for which the company is within the charge to corporation tax in respect of the matter in question.

(2) Accordingly where any such election or act is required to be made or done, if at all, at a particular time, no provision of this Act amending the enactment under which it is made or done so as to specify a different time in relation to corporation tax (whether by substituting a reference to the first accounting period for a reference to the first year of assessment in which anything takes place, or otherwise) shall be taken, unless the contrary intention appears, to invalidate any election or act duly made or done nor, where the time has passed for making or doing it for income tax, to extend the time in relation to corporation tax ; but nothing in this paragraph shall take away any right of revocation or variation.



- (3) This paragraph shall in particular apply— SCH. 15
- (a) to any election under section 125 of the Income Tax Act 1952 c. 10. to be assessed in respect of woodlands under Schedule D ;
  - (b) to any election for the herd basis under Schedule 20 to that Act ;
  - (c) to any election under paragraph 4 of Schedule 14 to that Act about capital allowances and charges after certain sales ;
  - (d) to any election under paragraph 7 of Schedule 4 to the Finance Act 1963 for land to be treated as a single estate 1963 c. 25. for the purpose of deductions under Case VIII of Schedule D.

## SCHEDULE 16

Section 64.

DOUBLE TAXATION RELIEF,  
AND OVERSEAS TRADE CORPORATIONS

## PART I

## DOUBLE TAXATION RELIEF

*Income Tax*

1. As from such year of assessment as Parliament may hereafter determine, paragraphs 2 and 3 below shall have effect in the case of persons resident in the United Kingdom in place of paragraphs 5, 6 and 8 of Schedule 16 to the Income Tax Act 1952, and shall be construed and have effect as if contained in that Schedule.

2.—(1) Where credit for foreign tax falls to be allowed in respect of any income, and income tax is payable by reference to the amount received in the United Kingdom, the amount received shall be treated for purposes of income tax as increased by the amount of the foreign tax in respect of the income, including in the case of a dividend underlying tax.

(2) Where credit for foreign tax falls to be allowed in respect of any income, and sub-paragraph (1) above does not apply, then in computing the amount of the income for purposes of income tax—

- (a) no deduction shall be made for foreign tax (whether in respect of the same or any other income) ; and
- (b) the amount of the income shall, in the case of a dividend, be treated as increased by any underlying tax.

(3) The amount of any income shall not be treated as increased under this paragraph by reference to any foreign tax not payable but falling to be taken into account for purposes of credit by virtue of section 17 of the Finance Act 1961 (foreign tax reliefs to promote 1961 c. 36. development).

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(4) In this paragraph "underlying tax" means in relation to a dividend tax which is not chargeable directly or by deduction in respect of the dividend but is to be taken into account in considering whether any, and if so what, credit is to be allowed against income tax in respect of the dividend.

3.—(1) The amount of the credit for foreign tax to be allowed to a person against income tax for any year of assessment shall not exceed the difference between the amounts of income tax which would be borne by him for the year (no credit being allowed for foreign tax)—

- (a) if he were charged to tax on his total income for the year, computed in accordance with paragraph 2 above; and
- (b) if he were charged to tax on the same income, computed in the same way, but excluding the income in respect of which the credit is to be allowed.

(2) Where credit for foreign tax is to be allowed in respect of income from more than one source sub-paragraph (1) above shall be applied successively to the income from each source, but so that on each successive application paragraph (a) shall apply to the total income exclusive of the income to which the sub-paragraph has already been applied.

(3) Without prejudice to sub-paragraphs (1) and (2) above the total credit to be allowed to a person against income tax for any year of assessment for foreign tax under all arrangements having effect by virtue of section 347 of the Income Tax Act 1952 shall not exceed the total income tax payable by him for that year of assessment, less any tax which he is entitled to charge against any other person.

1952 c. 10.

### *Corporation Tax*

4.—(1) Where dividends are paid by a company resident in a territory outside the United Kingdom to a company resident in the United Kingdom which controls directly or indirectly not less than one-quarter of the voting power of the company paying the dividends, then for the purpose of allowing credit against corporation tax in respect of the dividends in accordance with Schedule 16 or 17 to the Income Tax Act 1952, any United Kingdom tax payable by the first-mentioned company in respect of its profits (whether income tax or corporation tax) and any tax so payable under the law of any territory outside the United Kingdom shall be taken into account as if it were tax payable under the law of the first-mentioned territory.

(2) For the purposes of this paragraph a company shall be deemed to control, directly or indirectly, not less than one-quarter of the voting power in another company if a third company having such control also controls directly or indirectly not less than one-half of the voting power in the first-mentioned company.

(3) In relation to dividends paid by a company resident in the Commonwealth territories, paragraph 3 of Schedule 17 to the Income Tax Act 1952 shall apply as if in that paragraph and (as they apply for purposes of that paragraph) in section 16 of the Finance Act 1964 and sub-paragraphs (1) and (2) above references to one-quarter of the voting power were references to one-tenth of the voting power. SCH. 16  
1952 c. 10.  
1964 c. 49.

5.—(1) Subject to sub-paragraph (2) below, where a company resident in the United Kingdom is charged to tax under Case I of Schedule D in respect of any insurance business carried on by it, and that business or any part of it is carried on through a branch or agency in a territory outside the United Kingdom, then in respect of dividends referable to that business which are paid to the company by companies resident in that territory any tax payable by those companies in respect of their profits under the law of that or any other territory outside the United Kingdom and any United Kingdom tax so payable (whether income tax or corporation tax) shall, in considering whether any, and if so what, credit is to be allowed under Schedule 16 or 17 to the Income Tax Act 1952, be taken into account as tax so payable under the law of the first-mentioned territory is taken into account in a case falling within paragraph 9 of Schedule 16.

(2) Credit shall not be allowed to a company by virtue of this paragraph for any financial year in respect of a greater amount of dividends paid by companies resident in any overseas territory than is equal to any excess of the relevant fraction of the company's total income in that year from investments (including franked investment income and group income) so far as referable to the said business over the amount of the dividends so referable which are paid to it in the year by companies resident in that territory and in respect of which credit may apart from this paragraph be allowed to it for tax not chargeable directly or by deduction.

(3) For purposes of sub-paragraph (2) above "the relevant fraction" is, in relation to any overseas territory, the fraction of which the numerator is the company's local, and the denominator the company's total, premium income in the financial year so far as referable to the said business, and premium income shall be deemed to be local premium income in so far as it consists of premiums under contracts entered into at or through a branch or agency in that territory by persons not resident in the United Kingdom.

6. As from such time as Parliament may hereafter determine, where, in the case of a company resident in the United Kingdom, credit for foreign tax falls to be allowed in respect of any income, then in computing the amount of the income for purposes of corporation tax paragraph 7 of Schedule 16 to the Income Tax Act 1952 shall not apply, but instead paragraph 2(2) to (4) above shall apply as they apply for purposes of income tax.

## SCH. 16

## PART II

## OVERSEAS TRADE CORPORATIONS

7. A company ceasing to be an overseas trade corporation by the operation of Part IV of this Act shall be treated for corporation tax as having at the beginning of the year 1966-67 ceased to carry on its trade and begun to carry on a new trade.

1957 c. 49. 8. Notwithstanding anything in Part IV of this Act, paragraph 4 of Schedule 4 to the Finance Act 1957 (under which an overseas trade corporation is to be treated as having received capital allowances) shall continue to have effect, whether for corporation tax or for income tax, in relation to a company ceasing by the operation of Part IV of this Act or otherwise to be an overseas trade corporation.

9.—(1) Where in the year 1965-66 dividends become due on shares in a company which is an overseas trade corporation, those dividends shall not by virtue of paragraph 7(1) of Schedule 5 to the Finance Act 1957 be related to any period ending after that year, in so far as so treating them would result in a greater amount being apportioned to the part of the period falling after that year than the amount which by virtue of section 83 of this Act is to be taken into account under sections 47(3) and 48.

(2) Where sub-paragraph (1) above applies to any dividends, so much of those dividends as would otherwise be, but cannot be, related to a period ending after the year 1965-66 shall be related in the first instance to the period of account in which they become due or, if that period ends after the year 1965-66, to the part of it falling within that year (the dividends, if any, which are to be taken into account under sections 47(3) and 48 of this Act being for this purpose taken as those becoming due later rather than those becoming due earlier).

## Section 65.

## SCHEDULE 17

## SUPPLEMENTARY PROVISIONS ABOUT DIVIDEND STRIPPING

*Application of Schedule*

1. This Schedule has effect for the interpretation of section 65 of this Act ("the principal section") and for its modification in particular cases, and for transitional purposes relating to that section or section 4 of the Finance (No. 2) Act 1955.

1955 c. 17.  
(4 & 5 Eliz. 2).

*Construction of references to holdings*

2.—(1) Subject to sub-paragraph (3) below, references to a holding in a company refer to a holding of shares, securities or rights by virtue of which the holder may receive distributions made by the company, but so that a person's holdings of different classes, and a person's holdings of the same class acquired at different times, shall be treated as separate holdings.

(2) Holdings of shares, securities or rights which differ in the entitlements or obligations they confer or impose shall be regarded as holdings of different classes.

(3) References to a holding in a company shall not apply, unless the contrary intention appears, to a holding consisting of shares which satisfy the following conditions:—

- (a) that they are fully paid and do not carry any right to dividends other than dividends at a rate per cent. of the nominal value of the shares which is fixed or fluctuates only with the standard rate of income tax ; and
- (b) that the rights which they carry in respect of dividends and capital are comparable with those general for fixed-dividend shares quoted on stock exchanges in the United Kingdom ; and
- (c) that no part of the share capital represented by the shares has at any time been treated as paid up otherwise than by the receipt by the company of new consideration.

(4) Sub-paragraph (3) above shall not operate in relation to any acquisition of such a holding as is there mentioned if either—

- (a) at the time of that acquisition dividends on the shares were more than twelve months in arrear and would or might become payable thereafter ; or
- (b) as a sequel to or in contemplation of that acquisition or any related acquisition of a holding in the company (but before the making of the distribution which is in question under the principal section) there has been any alteration of the rights attached to the shares or, so as materially to affect those rights or the operation of those rights, any alteration of the rights attached to or comprised in holdings of any other class in the company.

For purposes of this sub-paragraph “related acquisitions” are acquisitions by the same person or by persons acting in concert and acquisitions together comprised in arrangements made by any person.

3.—(1) In the application of subsection (1)(a) of the principal section all the recipient’s holdings of the same class in the company are to be treated as ingredients constituting a single holding, together with such holdings of other persons as are mentioned below, except that no account shall be taken under any provision of this paragraph of a person’s holdings acquired before the year 1960-61.

(2) A person’s holding in a company shall be treated as an ingredient in the same holding as the recipient’s if the holdings are of the same class, and either—

- (a) the transaction in pursuance of which he acquired the holding in question and the transaction in pursuance of which the recipient acquired any holding of that class were entered into by them in concert or were together comprised in arrangements made by any person ; or
- (b) he and the recipient are both dealers, and his trade as dealer is under the same control as that of the recipient.

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1952 c. 10.

For purposes of this sub-paragraph two trades shall be regarded as under the same control if they are carried on by persons one of whom is a body of persons over whom the other has control (within the meaning assigned to that expression by section 333 of the Income Tax Act 1952), or both of whom are bodies of persons under the control (as so defined) of a third person ; and for this purpose " body of persons " includes a partnership.

(3) A holding acquired in right of another holding shall be included under sub-paragraph (2)(a) above where that other holding would be so included ; and for this purpose holdings acquired in pursuance of an offer or invitation made in respect of any holdings in the company and restricted to the holders thereof shall be treated as acquired in right of their holdings.

#### *Time of acquisition*

4.—(1) A person having more than one holding of the same class in a company and selling or otherwise disposing of a part only shall be regarded as selling or disposing of a holding or part of a holding acquired earlier rather than one acquired later.

(2) Where at the time when a dealer's trade is set up and commenced (or is to be treated in computing the trading income for corporation tax or income tax as set up and commenced) a holding is included in the trading stock, or profits from a sale of it would otherwise form part of the trading profits, the holding shall be regarded as having been acquired at that time ; but where there is a change in the persons engaged in carrying on a trade, and a new trade is not on that change to be so treated as set up and commenced, the principal section shall apply to the person so engaged after the change as if there had been done to or by him anything done to or by his predecessor since the time when the trade was set up and commenced (or is to be so treated as having been set up and commenced).

(3) A company acquiring from another company (neither of them being a dealer) a holding in a third company at a time when the three companies are associated shall, for the purpose of determining how far, if at all, a distribution made in respect of the holding is made out of profits arising to the third company since the acquisition, be treated as having acquired the holding at the time when that other company acquired it (or, if this sub-paragraph applies also to that acquisition, is to be treated as having acquired it) or at the time, if it is later, when the said three companies became associated.

For this purpose " associated " means as regards two companies, that one is a subsidiary of the other or both are subsidiaries of a third company and, as regards three or more companies, that one is associated with each of the others ; and a company shall be deemed to be a subsidiary of another if (within the meaning of section 42 of the Finance Act 1938) more than one-half of its ordinary share capital is owned by that other, whether directly or through one or more bodies corporate or partly directly and partly through one or more bodies corporate.

1938 c. 46.

*Relation of distribution to profits*

SCH. 17

5.—(1) Subject to paragraph 7 below, the question how far a distribution made in respect of a holding of any class is to be treated as made out of profits arising to the company since the time when the holding was acquired shall be determined by taking the profits arising to the company since that time and seeing what proportion of that distribution and the distributions made with it on other holdings of the same class can be met out of those profits, after allowing for previous distributions made since that time on holdings of that class and for distributions made or not yet made on holdings not of that class (including any such holdings as are described in paragraph 2(3) above); and for this purpose there shall be treated as included in any distribution or part of a distribution the income tax thereon for which the company is liable to account under this Act.

(2) The allowance to be made under sub-paragraph (1) above for previous distributions made since the time there referred to on holdings of the same class is the amount which, in the case of those distributions, is treated under that sub-paragraph as made out of the profits arising to the company since that time.

(3) The allowance to be made under sub-paragraph (1) above for distributions on holdings not of the class in question shall be such amount, whether fixed or proportionate to the amount of the profits, as ought justly and reasonably to be set aside for making such distributions, having regard to the respective rights comprised in or attaching to holdings in the company, and on the assumption that the total amount available for distributions by the company over any period will be proportionately greater or less than the profits taken into account under sub-paragraph (1) above, according as that period is longer or shorter than the period so taken into account; and regard may be had to the fact (if it is so) that distributions for which allowance is to be made under this sub-paragraph have been treated for purposes of the principal section as paid wholly or partly out of profits arising before the period so taken into account.

6.—(1) For purposes of paragraph 5 above, the profits arising to a company in the period between a person's acquisition of a holding and the making of a distribution on the holding shall be arrived at by ascertaining in accordance with the following sub-paragraphs the profits or loss for any accounting period wholly or partly comprised in that period and, where necessary, by the division and aggregation or apportionment of the profits or losses so ascertained.

(2) Except as provided by sub-paragraph (3) below, the profits for any accounting period shall be ascertained according to the rules applicable under Part IV of this Act to the computation for corporation tax of the total profits of the company (losses of any description except those related to chargeable gains being deducted from profits of any description), except that—

(a) franked investment income and group income shall be included; and

(b) no regard shall be had—

(i) to any investment allowances, initial allowances or balancing charges, to any scientific research allowance in

## SCH. 17

1963 c. 25.

respect of expenditure incurred after 5th November 1962 or to so much of any writing down allowance made at a rate determined under section 38 or 39 of the Finance Act 1963 (free depreciation in development districts) or under section 14 of this Act as exceeds an allowance at a yearly rate of fifteen per cent. of the relevant amount of expenditure ; or

(ii) to any deduction falling to be made in respect of losses, allowances or expenses of management of any other period, except any deduction falling to be made against chargeable gains in respect of losses incurred before the accounting period ; or

(iii) to any restriction on the deduction that may be made for directors' remuneration ;

(c) there shall be deducted—

(i) any charges on income ; and

(ii) the corporation tax payable by the company in respect of the accounting period and any surtax paid by it in that period under section 249 of the Income Tax Act 1952 as applied by the provisions of Part IV of this Act about close companies.

1952 c. 10.

This sub-paragraph shall apply for ascertaining a loss sustained by a company in an accounting period as it applies for ascertaining the profits of a company for an accounting period.

(3) Where a company has a holding in another body corporate resident in the United Kingdom, and—

(a) that holding was acquired by it before the recipient acquired his holding in the company ; and

(b) on the assumption that the company's holding and any other relevant holdings in the body corporate were acquired when the recipient acquired his holding in the company, the company's holding in the body corporate would be treated for purposes of the principal section as amounting to, or being an ingredient in a holding amounting to, ten per cent. of all holdings of the same class in the body corporate ;

then any distribution made to the company in respect of that holding shall be brought into account under sub-paragraph (2) above only to the extent to which it would, on the said assumption, be treated under this Schedule as made out of profits arising to the body corporate since the time when the holding was acquired :

Provided that this sub-paragraph shall not apply to a distribution which, on the said assumption, would fall within subsection (8) of the principal section.

*Transitional*

1955 c. 17  
(4 & 5 Eliz. 2).

7.—(1) For the application of section 4 of the Finance (No. 2) Act 1955 to dividends paid before the year 1966-67 the profits or gains arising in any period from a trade shall, notwithstanding that those profits or gains are within the charge to corporation tax, be computed in accordance with paragraph 5(2)(a) of Schedule 3 to that Act as if they were within the charge to income tax.



(2) As regards distributions made in or after the year 1966-67 in respect of holdings acquired before that year,— SCH. 17

(a) paragraphs 5 and 6(1) and (2) above shall be applied in relation to the period beginning with that year, as if the acquisition had been made at the beginning of that year, and paragraph 6(3) shall not apply ; but

(b) as regards the period before the beginning of that year there shall be ascertained, as if for purposes of section 4 of the Finance (No. 2) Act 1955, whether there were profits of the company arising since the date of the acquisition and available at the beginning of that year for payment of the distribution or, if not, whether the company had incurred a loss between the date of the acquisition and the beginning of that year, and any such profits or loss shall be brought into account under paragraph 6(2) above by adding the amount of the profits or deducting the amount of the loss in the computation for the accounting period or part of an accounting period ending first after the beginning of that year. 1955 c. 17  
(4 & 5 Eliz. 2).

8.—(1) As respects dividends paid before the year 1966-67 section 4 of the Finance (No. 2) Act 1955 shall have effect for corporation tax notwithstanding the exclusion from the charge to corporation tax of distributions received from companies resident in the United Kingdom ; and any other enactment operating by reference to the said section 4 shall apply accordingly.

(2) Where—

(a) a company carries on a trade other than such a trade as is mentioned in subsection (1) of section 4 of the Finance (No. 2) Act 1955 ; or

(b) the business of a company consists wholly or mainly in the making of investments ;

and in the year 1965-66 the company receives a dividend the net amount of which would, if the company carried on such a trade as is mentioned in the said subsection (1), be required to any extent to be brought into account for tax purposes as a trading receipt which has not borne tax, then so much of the said net amount as would have been required to be brought into account as aforesaid shall for the purpose of corporation tax in respect of chargeable gains be treated as if it were a capital distribution (within the meaning of Part III of this Act) received in respect of the stock or shares on which the dividend is paid, and to that extent paragraph 2(1) of Schedule 6 to this Act shall not apply thereto.

## SCHEDULE 18

Section 79.

### SUPPLEMENTARY PROVISIONS ABOUT CLOSE COMPANIES

#### PART I

#### INTERPRETATION GENERALLY

#### *“Close company” and “associated company”*

1.—(1) For purposes of Part IV a “close company” is one which is under the control of five or fewer participators or of

Sch. 18 participators who are directors, except that the expression does not apply—

- 1952 c. 10.
- (a) to a company not resident in the United Kingdom ; or
  - (b) to a registered industrial and provident society within the meaning of section 442 of the Income Tax Act 1952, or to a building society within the meaning of section 445 of that Act or any other company to which section 445 applies ; or
  - (c) to a company controlled by or on behalf of the Crown, and not otherwise a close company ; or
  - (d) to a company falling within sub-paragraph (4) below.

(2) Subject to sub-paragraph (4) below, a company resident in the United Kingdom (but not falling within sub-paragraph (1)(b) above) is also a close company if, on the assumption that it is so or on the assumption that it and any other such company or companies are so, more than half of any amount falling under Part IV of this Act to be apportioned for purposes of surtax in the case of the company could be apportioned among five or fewer participators or among participators who are directors.

(3) A company is not to be treated as being at any time a close company if shares in the company carrying not less than thirty-five per cent. of the voting power in the company (and not being shares entitled to a fixed rate of dividend, whether with or without a further right to participate in profits) have been allotted unconditionally to, or acquired unconditionally by, and are at that time beneficially held by, the public, and any such shares have within the preceding twelve months been the subject of dealings on a recognised stock exchange, and the shares have within those twelve months been quoted in the official list of a recognised stock exchange ; but for this purpose shares shall not be deemed to be allotted to, or acquired or held by, the public if they are allotted to, or acquired or held by—

- (a) any director or associate of a director of the company ; or
- (b) any company which is under the control of any such director or associate or of two or more persons each of whom is such a director or associate ; or
- (c) any associated company of the company.

In this sub-paragraph “ share ” includes “ stock ”.

(4) A company is not to be treated as a close company in any case where—

- (a) by reason of beneficial ownership of shares in the company the control of it is in the hands of a company which is not a close company or of two or more companies none of which is a close company ; and
- (b) it could only be treated as a close company as being under the control of five or fewer participators, and it cannot be so treated except by taking as one of the participators a company which is not a close company ;

but so that references in this sub-paragraph to a close company shall be construed as applying to any company which, if resident in the United Kingdom, would be a close company.

(5) For the purposes of this paragraph a company is to be treated as controlled by or on behalf of the Crown if, but only if, it is under the control of the Crown or of persons acting on behalf of the Crown, independently of any other person; and where a company is so controlled, it shall not be treated as being otherwise a close company, unless it can be treated as a close company as being under the control of persons acting independently of the Crown.

2. For purposes of the provisions of this Act relating to close companies, a company is to be treated as another's "associated company" at a given time if at that time, or at any time within one year previously, one of the two has control of the other or both are under the control of the same person or persons.

*"Control"*

3.—(1) For purposes of this Schedule a person shall be taken to have control of a company—

- (a) if he exercises, or is able to exercise, or is entitled to acquire, control, whether direct or indirect, over the company's affairs, and in particular, but without prejudice to the generality of the preceding words, if he possesses or is entitled to acquire, the greater part of the share capital or voting power in the company; or
- (b) if he possesses or is entitled to acquire, either—
  - (i) the greater part of the issued share capital of the company; or
  - (ii) such part of that capital as would, if the whole of the income of the company were in fact distributed to the members, entitle him to receive the greater part of the amount so distributed; or
  - (iii) such redeemable share capital as would entitle him to receive on its redemption the greater part of the assets which, in the event of a winding up, would be available for distribution among members; or
- (c) if in the event of a winding up he would be entitled to the greater part of the assets available for distribution among members.

Where two or more persons together satisfy any of the conditions in paragraphs (a) to (c) above, they shall be taken to have control of the company.

(2) In sub-paragraph (1) above "member" includes any person having a share or interest in the capital or income of the company, and for purposes of that sub-paragraph a person shall be treated as entitled to acquire anything which he is entitled to acquire at a future date or will at a future date be entitled to acquire; but for the purposes of sub-paragraph (1)(b)(iii) and (c) any such loan creditor as is mentioned in paragraph 4(1)(b) below may be treated as a member (and the references to share capital as including loan capital).

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(3) For purposes of sub-paragraph (1) above there shall be attributed to any person any rights or powers of a nominee for him, that is to say, any rights or powers which another person possesses on his behalf or may be required to exercise on his direction or behalf.

(4) For purposes of sub-paragraph (1) above there may also be attributed to any person all the rights and powers of any company of which he has, or he and associates of his have, control or any two or more such companies, or of any associate of his or of any two or more associates of his, including those attributed to a company or associate under sub-paragraph (3) above but not those attributed to an associate under this sub-paragraph; and such attributions shall be made under this sub-paragraph as will result in the company being treated as under the control of five or fewer participators, if it can be so treated.

*“ Participator ” and “ associate ”*

4.—(1) For purposes of Part IV a “ participator ” is, in relation to any company, a person having a share or interest in the capital or income of the company and, without prejudice to the generality of the preceding words, includes—

- (a) any person who possesses or is entitled to acquire share capital or voting rights in the company;
- (b) any person who is a loan creditor of the company otherwise than in respect of any loan capital or debt issued or incurred by the company for money lent by him to the company in the ordinary course of a business of banking carried on by him;
- (c) any person who possesses or is entitled to acquire a right to receive or participate in distributions of the company (as defined in Part I of Schedule 11 to this Act) or any amounts payable by the company (in cash or in kind) to loan creditors by way of premium on redemption;
- (d) any person who is entitled to secure that income or assets (whether present or future) of the company will be applied directly or indirectly for his benefit.

(2) In sub-paragraph (1) above references to being entitled to do anything apply where a person is presently entitled to do it at a future date or will at a future date be entitled to do it; and “ loan creditor ” means a creditor in respect of any redeemable loan capital issued by the company or in respect of any debt incurred by the company, being a debt—

- (a) for money borrowed or capital assets acquired by the company; or
- (b) for any right to receive income created in favour of the company; or
- (c) for consideration the value of which to the company was (at the time when the debt was incurred) substantially less than the amount of the debt (including any premium thereon).

5. For purposes of the provisions of this Act relating to close companies, including this Schedule, "associate" means, in relation to a participator,—

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- (a) a person in any of the following relationships to the participator, that is to say, husband or wife, parent or remoter forebear, child or remoter issue, brother or sister, and partner;
- (b) the trustee or trustees of any settlement in relation to which the participator is, or any such relative of his (living or dead) as is mentioned in sub-paragraph (a) above is or was, a settlor ("settlement" and "settlor" here having the same meaning as in Chapter III of Part XVIII of the Income Tax Act 1952, and "relative" including a husband or wife);
- (c) where the participator is interested in any shares or obligations of the company which are subject to any trust or are part of the estate of a deceased person, any other person interested therein;

and has a corresponding meaning in relation to a person other than a participator.

*"Director" and "whole-time service director"*

6.—(1) For purposes of the provisions of this Act relating to close companies, including this Schedule, "director" and "whole-time service director" have the meanings assigned to them by this paragraph.

(2) "Director" includes any person occupying the position of director by whatever name called, any person in accordance with whose directions or instructions the directors are accustomed to act and any person who—

- (a) is a manager of the company or otherwise concerned in the management of the company's trade or business; and
- (b) is remunerated out of the funds of that trade or business; and
- (c) is, either on his own or with one or more associates, the beneficial owner of, or able, directly or through the medium of other companies or by any other indirect means, to control twenty per cent. or over of the ordinary share capital of the company ("ordinary share capital" here meaning all the issued share capital, by whatever name called, other than capital the holders whereof have a right to a dividend at a fixed rate or a rate fluctuating in accordance with the standard rate of income tax, but have no other right to share in the profits of the company).

(3) "Whole-time service director" means a director who is required to devote substantially the whole of his time to the service of the company in a managerial or technical capacity, and is not, either on his own or with one or more associates, the beneficial owner of, or able, directly or through the medium of other companies or by any other indirect means, to control, more than five per cent. of the ordinary share capital of the company ("ordinary share capital" here having the same meaning as in sub-paragraph (2)(c) above):

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Provided that a person is not to be treated as a whole-time service director if, on an amount equal to the whole distributable income of the company (computed without regard to the restriction on deductions for directors' remuneration) falling under Part IV of this Act to be apportioned for purposes of surtax, more than five per cent. of that amount could be apportioned to him together with his associates (if any).

## PART II

PROVISIONS SPECIALLY RELATED TO SHORTFALLS IN OR  
APPORTIONMENT OF DISTRIBUTIONS*Descriptions of profits or income*

7.—(1) The "distributable profits" of a company for an accounting period shall be the amount on which corporation tax falls finally to be borne, less the amount of that tax, but with additions equal to—

- (a) any deduction made by virtue of section 87 of this Act by way of allowance in respect of any source of income; and
- (b) any franked investment income, less the amount of any relief given against it for management expenses or charges on income;
- (c) any group income.

(2) The "distributable income" of a company for an accounting period shall be the amount of the distributable profits exclusive of the part attributable to chargeable gains, which shall be taken to be the amount of the chargeable gains on which corporation tax is finally borne less the amount of that tax.

(3) The "distributable investment income" of a company for an accounting period shall be the amount of the distributable income exclusive of the part attributable to estate or trading income and less whichever is the smaller of—

- (a) ten per cent. of the estate or trading income; and
- (b) £200 or, if the accounting period is of less than twelve months, a proportionately reduced amount.

(4) The "estate or trading income" of a company means the income of the following descriptions:—

- (a) income which is not investment income for purposes of paragraph 8(1) below; and
- (b) income which is chargeable to tax under Schedule B or which is chargeable to tax under Schedule D and, not being yearly or other interest, arises from the ownership or occupation of land (including any interest in or right over land) or from the letting furnished of any building or part of a building.

(5) The amount for part of an accounting period of any description of income referred to in this paragraph shall be a proportionate part of the amount for the whole period, and, in determining the amount for any period of any description of income, any deduction from the company's profits for charges on income, expenses of management or other amount deductible from profits of more than one description shall be treated as made from such profits, and in such proportions from those profits, as is appropriate.

*“Trading company” and “trading group”*

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8.—(1) For purposes of the provisions of this Act relating to close companies, including this Schedule, a “trading company” is any company which exists wholly or mainly for the purpose of carrying on a trade and any other company whose income does not consist mainly of investment income, that is to say, income which, if the company were an individual, would not be earned income; but for this purpose any amount which is apportioned to a company under this Act, and any such amount as, in relation to a company to which section 245 of the Income Tax Act 1952 applied, is directed 1952 c. 10. by any enactment to be treated as investment income, shall be deemed to be income of the company and to be investment income.

(2) For the said purposes a company is to be treated as a “member of a trading group” if, but only if—

- (a) it exists wholly or mainly for the purpose of co-ordinating the administration of a group of two or more companies each of which is under its control and exists wholly or mainly for the purpose of carrying on a trade; or
- (b) it is under the control of another company resident in the United Kingdom and not itself under the control of a third company, and it exists wholly or mainly for the purpose of a trade or trades carried on by that other company or by a group which, consisting of that other company and a company or companies also under its control and resident in the United Kingdom, exists wholly or mainly for the purpose of carrying on the said trade or trades:

Provided that a company shall not be treated as a member of a trading group by reason of any company having the control of another, if that control is exercised through a company which is not resident in the United Kingdom or through a company whose control depends on a holding a profit on the sale of which would be treated as a trading receipt of the company.

*Amounts to be taken into account as distributions for accounting periods*

9.—(1) For the purpose of the provisions of this Act relating to shortfalls in the distributions of a close company the distributions for an accounting period shall be taken, subject to sub-paragraph (2) below, to consist of—

- (a) any dividends which are paid for the period and paid during or within twelve months after the period; and
- (b) any amount by which the directors’ remuneration paid for the period exceeds the deduction allowed for it in computing the income of the period; and
- (c) all distributions made in the period except dividends which in relation to any previous period would fall under paragraph (a) above.

(2) Where a period of account is not an accounting period, dividends which, if it were an accounting period, would be treated under sub-paragraph (1)(a) above as distributions for that accounting period shall be apportioned to any accounting period or part of an accounting period falling within the period of account in proportion to the distributable income of each such period or part.

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1952 c. 10.

*Procedure*

10. The following provisions of the Income Tax Act 1952 (which relate to appeals and to powers to obtain information) that is to say, section 248(2) and (3), section 250(3), (4) and (5) and section 264, shall apply in relation to section 78 of this Act with the necessary adaptations, references to a company to which section 245 of that Act applies or to an investment company being read as references to a close company and, in section 264(1), as extending to any company which appears to the Board to be a close company; and the powers conferred on the Board in relation to section 78 of this Act by the said sections 250(3) and 264 shall be exercisable by the inspector in relation to section 77 of this Act.

11.—(1) A close company may, at any time after the general meeting at which the accounts for any period of account are adopted, forward to the inspector a copy of those accounts, together with a copy of the report, if any, of the directors for that period, and such further information, if any, as it may think fit, and may request the inspector to proceed under this paragraph in relation to any accounting period comprised in that period of account:

Provided that this sub-paragraph shall not apply if the company is neither a trading company nor a member of a trading group and has no estate or trading income.

(2) Where the inspector receives a request made in accordance with sub-paragraph (1) above in relation to any accounting period, then subject to sub-paragraph (3) below he shall, within three months after receipt of the request, intimate to the company whether or not he proposes to make an assessment on the company in respect of the accounting period under section 77 of this Act.

(3) On receiving a request made in accordance with sub-paragraph (1) above the inspector may, not later than three months after receipt of the request, call on the company to furnish him with such further particulars as he may reasonably require; and if he does so, the time for giving the intimation required by sub-paragraph (2) above shall not expire before three months after he has been furnished with those particulars.

(4) Where the inspector receives a request made in accordance with sub-paragraph (1) above in relation to any accounting period, and does not within the time limited by sub-paragraphs (2) and (3) intimate his intention to make an assessment in respect of the period, no such assessment shall be made unless either—

(a) the information accompanying the request, and any further particulars furnished to the inspector in connection therewith, are not such as to make full and accurate disclosure of all facts and considerations which are material to be known to the inspector; or

(b) within twelve months of the end of the period paragraph 12 or 13 below has effect in relation to the company.

*Cessation of trade and liquidations*

12.—(1) Where a close company ceases to carry on the trade, or the business of holding investments, in which its activities wholly



or mainly consisted, then, subject to sub-paragraph (2) below but notwithstanding any other provision limiting the required standard of distributions, the required standard for any accounting period in which that event occurs, or which ends in or with the twelve months ending with that event, shall be calculated on the whole, instead of sixty per cent., of the estate or trading income (if any) taken into account and without any deduction in respect of the requirements of the business.

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(2) Where sub-paragraph (1) above applies to an accounting period and the company shows that the company could not make distributions up to the required standard without prejudice to the claims of creditors (excluding those mentioned in sub-paragraph (3) below), then for purposes of section 77 of this Act so much of the shortfall as the company shows could not be avoided without prejudice to those claims shall be disregarded.

Where this sub-paragraph applies a reference to it shall be substituted in section 78(3) of this Act for the reference to section 77(4).

(3) The creditors excluded for the purpose referred to in sub-paragraph (2) above are all participators and associates of participators, and all creditors in respect of debts originally created in favour of or due to a person who was then a participator or associate of a participator:

Provided that a creditor is not to be excluded in respect of any debt which either—

- (a) arose in the ordinary course of the company's trade or the company's business of holding investments and also in the ordinary course of a trade or profession of the creditor or, as the case may be, of the participator or associate who was the original creditor; or
- (b) is a debt for remuneration chargeable to income tax under Schedule E; or
- (c) is a debt for any rent or other payment due for the use of tangible property or of copyright in a literary, dramatic, musical or artistic work within the meaning of the Copyright Act 1956 (or any corresponding right under the law of a country to which that Act does not extend), and not representing more than a reasonable commercial consideration for that use.

13.—(1) Paragraph 12 above shall apply where a resolution is passed or an order is made for the winding up of a close company, or where any other act is done for a like purpose in the case of a winding up otherwise than under the Companies Act 1948, as that paragraph applies in a case falling within sub-paragraph (1) of it.

(2) Where an event mentioned in sub-paragraph (1) above occurs in the case of a close company, then any assessment on the company in respect of a shortfall in distributions for an accounting period which ends in or with the twelve months ending with that event, shall be an assessment as for a distribution made immediately before that event, and the amount due under the assessment shall be recoverable accordingly.

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(3) Where after any such event the company carries on a trade or a business of holding investments, then sections 77 and 78 of this Act shall, notwithstanding the winding up, continue to apply as if the company were not being wound up, and paragraph 12 above shall apply for any accounting period ending after the date of that event.

*Transitional and consequential*

14.—(1) Sections 77 and 78 of this Act shall not have effect as regards any accounting period or part of an accounting period falling before the beginning of the year 1966-67.

1952 c. 10.

(2) As regards income arising to a company before the end of the year 1965-66 Chapter III of Part IX of the Income Tax Act 1952 shall continue to have effect, and the income of a company to be taken into account under that Chapter shall include income chargeable to corporation tax, subject to the following provisions:—

- (a) in deciding under section 245 whether a company has distributed a reasonable part of its actual income account may be taken of amounts treated under paragraph 9 above as distributions for a period after the end of the year 1965-66, but only to the extent to which they exceed the required standard; and
- (b) section 249(5) shall have effect subject to the like limitation as is imposed by section 78(7)(d) of this Act for purposes of section 78.

(3) Where a period of account or an accounting period of a company falls partly in the year 1965-66, and partly in the year 1966-67, the two parts shall for purposes of the said Chapter III or, as the case may be, the said sections of this Act be dealt with as separate accounting periods:

Provided that—

- (a) where under paragraph 9(2) above it is necessary to apportion any dividends treated as dividends for any such period of account, it shall be done according to the proportion which the income of the part falling in the year 1965-66, computed as for the said Chapter III (but less income tax at the standard rate), bears to the distributable income for the part falling in the year 1966-67; and
- (b) where the distributions for any such accounting period are to be treated as including any amount in respect of the directors' remuneration, then—
  - (i) in the case of a trading company, that amount shall be apportioned between the two parts of the period, and the amount apportioned to the earlier may be treated for purposes of the said Chapter III as income distributed by the company;
  - (ii) in the case of a company other than a trading company, the whole amount shall be taken into account in the part of the period falling in the year 1966-67.

15.—(1) In relation to income arising in or after the year 1966-67 section 411(1)(b) of the Income Tax Act 1952 (which defines "income arising under a settlement" for certain purposes relating to revocable

settlements etc.) shall have effect with the substitution for the reference to Chapter III of Part IX of that Act of a reference to section 78 of this Act ; and in relation to that and subsequent years of assessment there shall be substituted for subsection (4) of that section—

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“(4) For the purposes of this Chapter, a body corporate shall be deemed to be connected with a settlement in any year of assessment if, within the meaning of Part IV of the Finance Act 1965, it is at any time in the year a close company (or only not a close company because it is not resident in the United Kingdom) and the participators then include the trustees of or a beneficiary under the settlement.”

(2) In relation to the year 1966-67 and later years of assessment—

(a) in section 412(8)(d) of the Income Tax Act 1952 (which provides for amounts apportioned to a person under Chapter III of Part IX of that Act to be treated as his income for certain purposes) for the words “Chapter III of Part IX of this Act” there shall be substituted the words “section 78 of the Finance Act 1965” ; and 1952 c. 10.

(b) in section 414(4) of that Act (which relates to the information a solicitor may be required to furnish under that section about transactions resulting in transfers of income to persons abroad) for the words from “The bodies corporate” onwards there shall be substituted the words—

“The bodies corporate mentioned in the preceding provisions of this section are bodies corporate resident or incorporated outside the United Kingdom which are, or if resident in the United Kingdom would be, close companies, but not trading companies, within the meaning of Part IV of the Finance Act 1965.”

(3) Any amount apportioned under section 78 of this Act to the personal representatives of a deceased person shall be treated as included as regards surtax in the aggregate income of the estate for purposes of Part XIX of the Income Tax Act 1952.

## SCHEDULE 19

Section 83.

### SUPPLEMENTARY PROVISIONS ABOUT DIVIDEND INCREASES IN 1965-66

#### *Preliminary*

1.—(1) This Schedule has effect for the modification of section 83 of this Act (“the principal section”) in relation to companies, being bodies corporate, which are members of a group of companies.

(2) For purposes of this Schedule, save as otherwise provided therein,—

(a) two companies shall be deemed to be members of a group of companies if one is the subsidiary of the other or both are subsidiaries of a third company ;

(b) “subsidiary” has the meaning assigned to it for certain purposes of the profits tax by section 42 of the Finance Act 1938, and subsections (2) and (3) of that section shall apply as they applied for purposes of that section ; 1938 c. 46.

(c) “dividend” does not include a capital dividend.

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(3) References in this Schedule to a company apply only to companies resident in the United Kingdom; and in determining for purposes of this Schedule whether one company is a subsidiary of another, the other company shall be treated as not being the owner—

- (a) of any share capital which it owns directly in a body corporate if a profit on a sale of the shares would be treated as a trading receipt of its trade; or
- (b) of any share capital which it owns indirectly, and which is owned directly by a body corporate for which a profit on the sale of the shares would be a trading receipt; or
- (c) of any share capital which it owns directly or indirectly in a body corporate not resident in the United Kingdom.

*Company paying dividends within the group*

2. Where in the year 1965-66 a company pays a gross amount in dividends greater than the standard amount, but any of those dividends are paid to another member of the same group of companies, the amount to be treated under subsection (1) of the principal section as dividends paid in the year 1966-67 shall be such part only of the excess as is proportionate to the gross amount of the dividends (if any) paid otherwise than to members of the same group.

*Company receiving dividends from within the group*

3.—(1) Subject to paragraph 4 below, where a company's profits in the financial year 1965 (as ascertained for purposes of the principal section) include dividends paid in the year 1965-66 by a member of the same group of companies, and that member pays in the year 1965-66 a gross amount in dividends greater than its standard amount, then there shall, except as provided in sub-paragraph (2) below, be deducted from the said profits as so ascertained an amount equal to such part of the excess as bears to the whole the same proportion as the gross amount of the part of those dividends which is included in the profits bears to the gross amount of all the dividends paid by the said member in the year 1965-66.

(2) Sub-paragraph (1) above shall not apply to the computation of a company's profits in the financial year 1965 unless the profits include a gross amount of dividends received by it from members of the same group of companies in excess of one-third of the gross amount of the dividends received by the company in its standard period from companies then being members of the same group of companies (or if the standard period is less than three years, an amount bearing to the dividends last mentioned the same proportion as one year bears to the standard period); and where in computing a company's profits for the financial year 1965 a deduction would fall to be made under sub-paragraph (1) above, the company may elect that instead there shall be made a deduction equal to the excess referred to in this sub-paragraph.

(3) This paragraph shall apply where for purposes of the principal section a company's profits in the financial year 1965 are ascertained by reference to some period ending in that year, but not where its profits for another period are substituted for its profits in the financial year 1965.

(4) Any election under this paragraph shall be made by notice in writing given to the inspector before the end of the year 1966-67.

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*Alternative treatment of company receiving dividends from within the group*

4.—(1) Where in the year 1965-66 a company has one or more subsidiaries and is not itself the subsidiary of another company, the company may elect that the following provisions of this paragraph shall apply to it, and if it does so, paragraph 3 above shall not apply.

(2) Where this paragraph applies to a company, the company's standard amount of dividends for purposes of the principal section shall be arrived at—

- (a) by aggregating the dividends paid by the company in its standard period with those then paid by the companies which are from time to time its subsidiaries in that period, but excluding such of those dividends as are paid by one of the companies concerned to another ; and
- (b) by aggregating the share capital of the company in any period with that of the companies which are from time to time its subsidiaries in that period, but excluding any share capital which is directly owned by any of the companies concerned (and disregarding any share capital so owned in the application of subsection (8)(a) and (b) of the principal section) ; and
- (c) by treating as profits or losses of the company in any period the profits or losses of the companies which are from time to time its subsidiaries in that period, but disregarding in the computation of any such profits or losses franked investment income (within the meaning of the profits tax) received from any of the companies concerned.

For purposes of paragraph (b) above the initial capital of a subsidiary in relation to any period, if it became a subsidiary during the period, shall be ascertained as at the time when it did so.

(3) There shall be aggregated the gross amount of the dividends paid in the year 1965-66 by a company to which this paragraph applies and by any companies which are its subsidiaries, but so that—

- (a) there shall be excluded dividends paid by one of the companies concerned to another ; and
- (b) from the aggregate dividends paid by the subsidiaries otherwise than to any of the companies concerned there shall be deducted the amounts (if any) which under the principal section the subsidiaries are treated as paying in the year 1966-67 ;

and for purposes of the principal section the amount so arrived at shall be treated as the gross amount of the dividends paid in the year 1965-66 by the company to which this paragraph applies.

(4) Any election under this paragraph shall be made by notice in writing given to the inspector before the end of the year 1966-67.

## SCH. 19

*Adjustments in respect of dividends received from overseas trade corporations*

5.—(1) Where paragraph 3 or 4 above has effect in determining for purposes of the principal section whether in the year 1965-66 a company pays a gross amount in dividends greater than the standard amount, and the company's profits in the financial year 1965 include dividends paid out of exempt trading income by overseas trade corporations which are members of the same group of companies, then the gross amount of dividends which the company is apart from this paragraph to be treated under the principal section as paying in the year 1966-67 shall be reduced by the amount on which income tax at the standard rate for the year 1966-67 is equal to the income tax payable by those overseas trade corporations on exempt trading income in respect of dividends paid thereout to the company in the year 1965-66, subject, however, to the limitation imposed by sub-paragraph (2) below on the amount of the exempt trading income to be taken into account under this paragraph.

(2) The exempt trading income to be taken into account under this paragraph shall not exceed the following fraction of the gross amount of dividends which the company is apart from this paragraph to be treated under the principal section as paying in the year 1966-67, that is to say,—

- (a) where paragraph 3 has effect in relation to the company, the fraction obtained by dividing by the amount of the company's profits in the financial year 1965 (as ascertained for purposes of the principal section) the gross amount of the dividends included therein which are paid by any such overseas trade corporations as aforesaid out of exempt trading income ; and
- (b) where paragraph 4 above has effect in relation to the company, the fraction obtained by dividing by the amount taken under paragraph 4(2)(c) above as the profits of the company in the financial year 1965 the amount included therein of exempt trading income of such overseas trade corporations as aforesaid.

(3) Where sub-paragraph (2) above has effect in the case of the company to exclude part of the exempt trading income of other members of the same group, the part to be taken into account shall be such as that company may select.

(4) In relation to a dividend paid partly out of exempt trading income and partly not, this paragraph shall apply as if the two parts were separate dividends, and any question how far a dividend is paid out of exempt trading income, or out of what exempt trading income a dividend is paid, shall be determined for purposes of this paragraph as it is determined for purposes of Part IV of the Finance Act 1957.

1957 c. 49.

(5) Where for purposes of the principal section the company's profits in the financial year 1965 are ascertained by reference to some period ending in that year, references in this paragraph to the

financial year 1965 shall be construed as referring to that period ; but where the company's profits for another period are substituted for its profits in the financial year 1965, this paragraph shall not apply. SCH. 19

### SCHEDULE 20

Section 84.

#### SUPPLEMENTARY PROVISIONS ABOUT TRANSITIONAL RELIEF FOR EXISTING COMPANIES WITH OVERSEAS TRADING INCOME

##### *Application and interpretation of Schedule*

1.—(1) This Schedule has effect for the modification of section 84 of this Act ("the principal section") in its application to companies which have been overseas trade corporations, and to companies (being bodies corporate) which are members of a group of companies or are otherwise associated with other companies ; and in this Schedule "relief" (unless the context otherwise requires) means relief under the principal section.

(2) For purposes of this Schedule, save as otherwise provided therein,—

- (a) two companies shall be deemed to be members of a group of companies if one is the subsidiary of the other or both are subsidiaries of a third company ;
- (b) a company shall be deemed to be a subsidiary of another if and so long as more than one-half of its ordinary share capital is owned by that other company, whether directly or through another body corporate or other bodies corporate, or partly directly and partly through another body corporate or other bodies corporate ;
- (c) the interest of one company in another shall be deemed to be proportionate to the part of the ordinary share capital of the other owned as aforesaid by that company.

(3) References in this Schedule to a company apply (unless otherwise stated) only to companies resident in the United Kingdom, and in determining for purposes of this Schedule whether one company is a subsidiary of another, or what interest in a company another company has, the other company shall be treated as not being the owner—

- (a) of any share capital which it owns directly or indirectly in a body corporate not resident in the United Kingdom ; or
- (b) of any share capital which it owns indirectly, and which is owned directly by a body corporate for which a profit on the sale of the shares would be a trading receipt.

(4) References to ownership and to ordinary share capital in this Schedule shall be construed in accordance with section 42(3) of the Finance Act 1938 ; and, except in so far as sub-paragraph (3) provides otherwise, section 42(2) of that Act together with Part I of Schedule 4, shall apply for purposes of this Schedule as they applied for purposes of that section. 1938 c. 46.

## Sec. 20

*Overseas trade corporations*

2.—(1) For purposes of the principal section a company which has at any time been an overseas trade corporation shall be treated as if it had never been an overseas trade corporation and, subject to sub-paragraph (2) below, as if it had been charged to income tax and profits tax, or corporation tax, and been given credit for foreign tax accordingly.

(2) Where a company is an overseas trade corporation in the year 1965-66, then—

- (a) in respect of any amount taken into account by virtue of sub-paragraph (1) above as income in the base year there shall be treated as allowed credit for foreign tax equal to the income tax and profits tax treated by virtue of that sub-paragraph as charged in respect of it ; and
- (b) in arriving for any year of assessment at the adjusted aggregate amount in the related period of the unused credit for foreign tax, the unused credit for foreign tax in respect of the income from each overseas source of trading income shall be computed as if the foreign tax were  $56\frac{1}{2}$  per cent.

*Groups of companies and associated companies*

3.—(1) Where a company claiming relief for any year of assessment is a member of a group of companies, and in claiming the relief elects that this paragraph shall have effect in relation to a member of the group specified in the claim, then for the purposes of that claim the provisions of the principal section shall be modified in accordance with this paragraph.

(2) There shall be added to the relief (before abatement) that may be given to the company—

- (a) the appropriate fraction of the difference, if any, between—
  - (i) the amount of the relief (before abatement) available to the other member of the group ; and
  - (ii) the amount of the relief falling to be given to the other member, before abatement in respect of dividends paid without deduction of income tax ; and
- (b) if in the year of assessment the other member has paid to the company any dividends without deduction of income tax, such fraction of the amount at (a)(ii) above as the amount of those dividends is of the total amount of the dividends paid by the other member in the year.

(3) There shall be added to the adjusted aggregate amount in the company's related period of the unused credit for foreign tax the appropriate fraction of the amount, if any, by which the corresponding amount for the other member exceeds the amount of the relief (before abatement) falling to be given to the other member.

(4) The provisions of the principal section for reducing the relief by reference to the income tax deducted or deductible from dividends



paid by the company claiming relief shall have effect subject to the following provisions:—

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- (a) there shall be treated as an amount of income tax so deducted or deductible any amount by which the income tax deducted from dividends paid to it by the other member of the group (and not repaid to the company by virtue of section 62 of this Act) exceeds the appropriate fraction of the relief falling to be given to the other member in that year, before abatement in respect of dividends paid without deduction of income tax ; and
- (b) there shall be taken into account in the case of the company as if it were its income charged to corporation tax, and as if it were its income so charged from overseas sources of trading income having an unused credit for foreign tax, the appropriate fraction of the amounts respectively falling to be taken into account as such in the case of the other member of the group, and there shall on the like principles be set against income of the company the appropriate fraction of any loss incurred by the other member of the group in a trade carried on by it so far as that loss is not taken into account as reducing the income of the other member.

(5) In applying this paragraph to a company and another member of a group of companies, account shall be taken of the operation of sub-paragraphs (2) to (4) above in relation to the other member in determining what, if any, relief might be given to the other member (or, if the other member does not claim relief for the year of assessment, then of the operation which this sub-paragraph would have on a claim by it containing an election duly made under this paragraph in relation to such companies as may be specified in this behalf in the company's claim); and for this purpose any amount falling by virtue of sub-paragraph (4)(a) above to be treated as income tax deducted or deductible from dividends paid by the other member shall be apportioned rateably between those dividends.

(6) For the purposes of this paragraph "the appropriate fraction" in relation to a company and to another member of the same group of companies is the fraction proportionate to the interest of the company in that other member, but for this purpose the company shall be treated as not being the owner of any share capital which it owns directly or indirectly in a third company if the other member and the third company are also members together of any group of companies ; and, subject to sub-paragraph (5) above, "relief (before abatement)" means the full amount of the relief calculated in accordance with subsection (1) of the principal section apart from any reduction under the proviso to that subsection or under any later subsection, but references to relief before abatement in respect of dividends paid without deduction of income tax are references to the relief calculated apart only from any reduction under that proviso or in respect of dividends so paid.

4.—(1) Where arrangements entered into between any companies make provision for relating to one another the amounts of the

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dividends paid to them respectively by companies under their joint control, relief shall not be given for any year of assessment to a company paying dividends regulated by that provision or to a subsidiary of it, except on condition that for the purposes of that provision the dividends are treated as not exceeding the amount (before deduction of income tax) of those dividends less the relief given to the company paying them and less the appropriate fraction of the relief given to any company of which that company owns ordinary share capital, whether directly or through another body corporate or other bodies corporate.

(2) In this paragraph "company" includes a company not resident in the United Kingdom, and "appropriate fraction" in relation to a company paying dividends regulated by any such arrangements and to another company means the fraction proportionate to the interest of the company paying the dividends in that other company.

Section 87.

## SCHEDULE 21

## TRANSITIONAL CESSATION RELIEF (SPECIAL RULES FOR TRADES)

1.—(1) Except in so far as the context otherwise requires, references in section 87 of this Act ("the principal section") and in this Schedule to a company ceasing to possess a source of income shall, in relation to a trade, include the company ceasing in respect of the trade to be within the charge to corporation tax under Case I or II of Schedule D; and references to a company carrying on a trade or any part or activities of a trade are references to its doing so in such circumstances as to be within that charge to tax.

(2) For purposes of the principal section the cessation period in relation to a trade shall be taken to be three years, notwithstanding that the trade has been carried on for less than three years before the year 1966-67; but where the appropriate fraction (that is to say in this Schedule, the appropriate fraction under subsection (2)(b) of the principal section) is to be applied to income from a trade which has been carried on by the company for a period less than three years, the appropriate fraction shall be increased in the proportion which a period of three years bears to that less period.

1953 c. 34.

(3) For purposes of the principal section, section 80(8) of this Act shall apply in relation to the whole period after the trade was set up and commenced (or is to be treated under section 19 of the Finance Act 1953 as having been set up and commenced) as, for other purposes of corporation tax, it applies from the end of the basis period for the year 1965-66, but (notwithstanding anything in section 80(8)) any allowance to the company in respect of the trade, in so far as it cannot be given to the company, shall be given to the company's predecessors.

2.—(1) The following sub-paragraphs shall apply to the computation of a company's income from a trade for the purposes of the principal section.

(2) No regard shall be had—

- (a) to any allowance or charge falling to be made in taxing the trade (within the meaning of Schedule 14 to this Act) ; or
- (b) to any restriction on the deductions that may be made for directors' remuneration.

(3) In determining what the taxed income from the trade would have been if the company had ceased to possess the trade as a source of income at the end of the year 1965-66 the computation shall be made, if need be, by division and apportionment or aggregation of income for accounting periods, including any period extending beyond the end of that year, and without regard to the operation of any enactment which would affect the computation on an actual discontinuance of the trade except section 130(1) of the Income Tax Act 1952, with any enactment amending it, and (when a subvention payment is in question) section 20(7) of the Finance Act 1953. 1952 c. 10. 1953 c. 34.

(4) Where the taxed income referred to in subsection (1) of the principal section (whether the actual income or the income as on a cessation) falls to be ascertained partly by reference to a period in which the company incurred a loss in the trade, that income shall be ascertained as if there had been no such loss (nor any income) in that period ; but in ascertaining for purposes of subsection (2)(b) the taxed income for any period losses incurred in that period and any part of a loss apportionable to that period shall be deducted from income.

3.—(1) If a company on ceasing at any time to possess a trade as a source of income continues to carry on any of the activities of the trade as activities of another trade, the company shall be disentitled as at that time to such part of the allowance in respect of the first-mentioned trade as is referable to those activities.

(2) Where within two years after the time when a company ceases to possess a trade as a source of income—

- (a) the trade or any part of it is carried on by the company or by an associated company ; or
- (b) the activities of the trade or part of them are carried on by an associated company as activities of another trade ;

the company shall be disentitled as from that time to the allowance in respect of the first-mentioned trade :

Provided that where this sub-paragraph applies by reason only of part of the trade or part of its activities being carried on by an associated company the company shall be so disentitled only to such part of the allowance as is referable to that part of the trade or activities.

(3) Where a company ceases at any time to carry on part of a trade, and within two years after that time that part of the trade or the activities of it are carried on by an associated company as its trade or part of its trade, the company shall be treated as having been, as from that time, disentitled to such part of any allowance in respect of the trade as is referable to that part of the trade or those activities.

## SCH. 21

(4) Where by reason of a company carrying on a trade or part of a trade, or carrying on any activities in the course of a trade, that company or another company becomes disentitled to an allowance or part of an allowance, the allowance shall attach or remain attached to that trade (whether or not in the year 1965-66 that trade was being carried on by that company or at all).

(5) Where under sub-paragraph (4) above an allowance or part of an allowance in respect of a trade attaches to another trade, the allowance or that part of it shall, except as regards amount, be treated for all purposes as an allowance in respect of the trade, but the amount shall not be affected except as follows :—

- (a) the appropriate fraction shall be applied to the taxed income from that other trade, and subsection (2) proviso of the principal section shall apply to the other trade ; and
- (b) the aggregate amount of the allowances to be given in respect of the trade on a company ceasing to possess it as a source of income, if there are more than one such allowance, shall not exceed the amount specified by subsection (2)(b) of the principal section for that one of the allowances having the highest appropriate fraction.

(6) For purposes of this paragraph the part of an allowance referable to any part of a trade or to any activities of a trade shall be determined, in relation to an event occurring at any time, by taking the amount of the allowance (as if on the company ceasing at that time to possess the trade as a source of income) and by apportioning that amount between that part or those activities of the trade and the remainder, according to the proportions in which the taxed income of the company from the trade is attributable thereto during the period of three years ending with that event (or any less period during which the company has carried on the trade), or, if there is no such taxed income, then by apportioning it in such other manner as may in the circumstances be just ; but for determining the part of the allowance which is attached to a trade after that event the amount of the allowance shall be taken without regard to paragraph (b) of or the proviso to subsection (2) of the principal section.

(7) Where under this paragraph a company becomes disentitled to an allowance or part of an allowance after the allowance or that part of it has been given to it or to another company, the allowance or part so given shall be withdrawn to the extent necessary to give effect to this paragraph.

(8) For purposes of this paragraph, a company is to be treated as another's "associated company" at a given time if at that time, or at any time within one year before or two years afterwards, one of the two has control of the other or both are under the control of the same person or persons ("control" having for this purpose the same meaning as in Schedule 18 to this Act).

## SCHEDULE 22

Section 97.

## REPEALS

## PART I

## CUSTOMS AND EXCISE REPEALS

Chapter	Short Title	Extent of repeal
6 & 7 Eliz. 2. c. 6.	The Import Duties Act 1958.	In section 7, in subsection (1)(b) the word "special", and in subsection (3), the words from the beginning to "control; and". In Schedule 5, paragraph 2(b).
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960	Section 10(2).
10 & 11 Eliz. 2. c. 13.	The Vehicles (Excise) Act 1962.	In Schedule 1, in Part I, paragraph 1(b) together with the word "but" at the end of paragraph 1(a). In Schedule 4, in Part I, in paragraph 2(d) the words "of which the unladen weight exceeds twelve hundredweight and", paragraph 4(2) and in paragraph 7(1) the definitions of "local authority's watering vehicle" and of "showman's trailer".
1964 c. 49	The Finance Act 1964	Section 8(1).

The above repeal in Schedule 1 to the Vehicles (Excise) Act 1962 does not affect licences taken out before 7th April 1965; and the repeal in Schedule 4 to that Act of the definition of "local authority's watering vehicle" has effect as from 7th April 1965.

## INCOME TAX REPEALS

Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.	The Income Tax Act 1952	Section 220(5)(c) together with the word "and" at the end of paragraph (b). In section 377, subsection (2), in subsection (3) the words "contribution" and "employer's contribution" and subsection (4). In section 415(1), paragraphs (a), (b) and (c) and the proviso.
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957	In section 14, subsection (1)(d) and subsection (2)(b)(ia).
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960	Section 19. Schedule 3.
1963 c. 25.	The Finance Act 1963	In section 12, subsections (1) and (4), in subsection (6) the words from "and in the said subsection (2)" to the end, and subsection (8). In section 41, in subsection (1) the words "initial and", subsection (2), in subsection (4)(a) the words from "increased" to the end and in subsection (4)(b) the words from "unless" to the end, and in subsection (7) the words "initial and". Schedule 3.
1964 c. 49.	The Finance Act 1964	Section 14.

1. The above repeals shall have effect as respects tax for the year 1965-66 and subsequent years of assessment.

2. The above repeals in section 415(1) of the Income Tax Act 1952 shall not affect settlements made before 7th April 1965.

3. The above repeals in section 41 of the Finance Act 1963 shall not affect initial allowances in respect of expenditure incurred before 7th April 1965 or such expenditure as is mentioned in subsection (2) of section 13 of this Act, nor other allowances, or charges, in respect of vehicles the expenditure on the provision of which was incurred before that date or is such expenditure as is mentioned in that subsection.

## PART III

## SCH. 22

## CASE VII OF SCHEDULE D

Session and Chapter	Short Title	Extent of Repeal
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962	<p>In section 10(1) proviso, the words "except in so far as provision to the contrary is made by section 14 of this Act", and in section 10(2), the words "Except for the purposes of section 14 of this Act".</p> <p>In section 11(1), the words from "with the exception" to the end of the subsection, section 11(2)(4)(5) and in section 11(7), the words "(4) or (5)" and the words "or (4)".</p> <p>In section 12(8) the words "except as provided by section 14 of this Act".</p> <p>Section 14.</p> <p>In section 15(1), the words from "or to any such" to "1952" and section 15(4)(5)(7).</p> <p>In Schedule 9—</p> <p>paragraph 3(4), and in paragraph 3(5) the words "or Association" (twice),</p> <p>in paragraph 5(4) the words from "nor shall" to the end of the sub-paragraph,</p> <p>paragraph 6(2),</p> <p>in paragraph 6(3), the words "or a company disposes of an asset to a person having control of the company",</p> <p>paragraph 12(3)(4),</p> <p>in paragraph 14(3), the words "the foregoing provision shall not affect any charge under section 14 of this Act and",</p> <p>paragraph 17(4).</p>

The above repeals do not have effect in relation to an acquisition and disposal if the acquisition or disposal, whichever is the earlier, occurred before the beginning of the year 1965-66, and the repeal of section 14 of the Finance Act 1962, and of the references in that Act to that section, does not have effect where the relevant land of the land-owning company mentioned in that section was acquired by that company before 6th April 1965.

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## PART IV

## REPEALS RELATED TO CORPORATION TAX ETC.

Session and Chapter	Short Title	Extent of Repeal
3 & 4 Geo. 6. c. 29.	The Finance Act 1940	Section 49, except as provided by section 88(1) of this Act.
7 & 8 Geo. 6. c. 23.	The Finance Act 1944	Sections 37 and 39, except as provided by section 88(1) of this Act.
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10.	The Income Tax Act 1952.	<p>Section 153(3) and (4).            Section 171.            Sections 184 to 186.            Section 199(1)(d), together with "and" at the end of paragraph (c).            Section 201.            Section 245.            In section 246 subsection (1) and the proviso to subsection (2).            Section 247 (except as applied by section 28(8) of the Finance Act 1960).            Section 248(1).            Section 249(2)(c).            In section 250 subsection (1) and in subsection (3) the words "under this section".            Sections 251 to 257.            In section 258, in subsection (1) the words "in the case of an investment company", subsection (2), and subsection (3) from the beginning to the words "Provided that".            In section 259(1), in subsection (1) the words from the beginning to "investment company" and the words "under section 248 of this Act", and subsection (2).            Section 260(5).            Sections 261, 262 and 263.            In section 264 the word "investment" in both places.            Section 277(1).            Section 316(3).            Section 322(4).            In section 333(1) the words "Part I of the Eleventh Schedule to this Act and to".            Section 350.            In section 351(1) the words "and for carrying out the provisions of the last preceding section", and paragraph (b), together with the "and" at the end of paragraph (a).</p>



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Session and Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6. and 1 Eliz. 2. c. 10.— <i>cont.</i>	The Income Tax Act 1952.— <i>cont.</i>	<p>Section 425, except subsection (6).            Section 426(3).            Section 428.            Section 438.            Section 443.            Sections 454 and 455.            In section 468(1) the words from “(being classes” to “profits tax)”.</p> <p>In section 484, in subsection (1) the words from “of the person” to “assets and” and the word “respectively”, and in subsection (2) the words “of any such owner or”.</p> <p>Sections 493 and 494.            Section 508(2).            Schedule 11.</p> <p>In Schedule 16, in paragraph 5(2) the words “otherwise than under section 184 of this Act”, and paragraph 11.            Schedule 22, Part II.</p>
15 & 16 Geo. 6. & 1 Eliz. 2. c. 33.	The Finance Act 1952	<p>Section 22(5).            Section 25(2).            Section 27(3).            Section 68.</p>
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953	<p>Section 17(3).            In section 20, in subsection (2), the words “by deduction or otherwise”, and subsections (5), (7) and (11).</p>
2 & 3 Eliz. 2. c. 44.	The Finance Act 1954	<p>In section 17, subsections (1), (2), (3), (8) and (9), except as respects any relevant change occurring before the year 1966–67.            Section 19.            In section 30(3) the words from “and in their estimation” onwards.            Schedule 3, except as respects any relevant change occurring before the year 1966–67.</p>
4 & 5 Eliz. 2. c. 17.	The Finance (No. 2) Act 1955.	<p>Section 4.            Schedule 3.</p>
4 & 5 Eliz. 2. c. 54.	The Finance Act 1956	<p>In section 17(4), the words from “and” onwards.            Section 18.            In section 24, in subsection (2) the words from the beginning to “management; and”, and subsection (5) from “and” onwards.            Section 25.</p>

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Session and Chapter	Short Title	Extent of Repeal
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957	Sections 23 to 37. Schedule 4 except paragraph 4. Schedules 5 to 8.
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958	Sections 18 and 19. In Schedule 6 paragraph 2(e).
6 & 7 Eliz. 2. c. 58.	The Finance Act 1959	In section 23(5), the words from "or at the time" to "reconstructions)" and the words "and which is not such a relevant change as aforesaid". Section 24(4) and (5)(b). In section 26, in subsection (1), the words "or paragraph 3 of the Third Schedule to the Finance Act 1954", and subsections (2) to (4).
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960	In section 20, in the proviso to subsection (1), the words from "a local authority" to "or by", and subsection (2). In section 25(4) proviso, paragraph (a) from "and" onwards. In section 72, in subsection (4), paragraph (a) and in paragraph (b) the words from the beginning of sub-paragraph (i) to the words "Schedule D" in sub-paragraph (ii), subsection (8) from "(except" onwards, subsection (9) and in subsection (11) the definition of "management expenses claim".
9 & 10 Eliz. 2. c. 36.	The Finance Act 1961	Section 29.
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962	Section 19.
1963 c. 25.	The Finance Act 1963	Section 20. Section 45. In Schedule 12, paragraph 14, paragraph 18(3) and paragraph 18(5) from the beginning to "thereof".
1964 c. 37.	The Income Tax Management Act 1964	In Schedule 2 the entries relating to sections 201, 249(2)(c), 262(5), 425, 438, 443 and 455 of the Income Tax Act 1952 and to the Finance Act 1957. In Schedule 4, in Part I of the Table, the entries relating to the Finance (No. 2) Act 1955 and the Finance Act 1957.
1964 c. 49.	The Finance Act 1964	Section 15. Section 16(1)(b).

The above repeals shall not affect the operation of any enactment in relation to the year 1965-66 or earlier years of assessment.

## PART V

SCH. 22

## PROFITS TAX REPEALS

Chapter	Short Title	Extent of Repeal
1 Edw. 8. & 1 Geo. 6. c. 54.	The Finance Act 1937	Part III so far as unrepealed. Schedules 4 and 5.
1 & 2 Geo. 6. c. 46.	The Finance Act 1938	In section 42, subsections (4) to (6). Section 43. Schedule 4 Part II. Section 36.
2 & 3 Geo. 6. c. 41.	The Finance Act 1939	Section 40(2).
3 & 4 Geo. 6. c. 29.	The Finance Act 1940	Section 40(2).
3 & 4 Geo. 6. c. 48.	The Finance (No. 2) Act 1940.	In section 14(1), the words " or paragraph 4 of the Fourth Schedule to the Finance Act 1937 ", the words " or the national defence contribution " and the words " and subsection (1) of section 20 of the Finance Act 1937 ". Section 15(b), together with " and " at the end of para- graph (a). Section 43.
4 & 5 Geo. 6. c. 30.	The Finance Act 1941	Section 43.
5 & 6 Geo. 6. c. 21.	The Finance Act 1942	Section 36. In section 38, the words " nor the national defence contribution ". Schedule 9.
9 & 10 Geo. 6. c. 13.	The Finance (No. 2) Act 1945.	In section 35(2), the words " or to the national defence contribu- tion ". In section 36, the words " or the national defence contribution ". Section 37. In Schedule 5 the words " or to the national defence contribu- tion ". Section 44.
9 & 10 Geo. 6. c. 64.	The Finance Act 1946	Section 44.
10 & 11 Geo. 6. c. 35.	The Finance Act 1947	Part IV so far as unrepealed. Schedule 8.
11 & 12 Geo. 6. c. 49.	The Finance Act 1948	Section 79.
14 & 15 Geo. 6. c. 43.	The Finance Act 1951	Part III so far as unrepealed.
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10.	The Income Tax Act 1952.	Section 348(7). Section 434(3). Section 435(4). In section 469(1) and (2), the words " and profits tax ". Section 473(2)(c) with the " and " at the end of paragraph (b).

## SCH. 22

Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10.— <i>cont.</i>	The Income Tax Act 1952.— <i>cont.</i>	In Schedule 16, in paragraph 1(1), the definition of "income", paragraph 2(2) and paragraph 14. In Schedule 20, paragraph 2(4), from "and for" onwards and paragraph 10(4). In Schedule 21, paragraph 10. Part IV, so far as unrepealed. Section 67(2).
15 & 16 Geo. 6. & 1 Eliz. 2. c. 33.	The Finance Act 1952	Section 25(4).
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953	Section 16(12).
2 & 3 Eliz. 2. c. 44.	The Finance (No. 2) Act 1955.	In Schedule 2, paragraph 3.
4 & 5 Eliz. 2. c. 54.	The Finance Act 1956	Part IV, so far as unrepealed. In Schedule 4, paragraph 1. Part IV. Schedule 7.
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958	Section 33.
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959	In Schedule 5, paragraph 2. Section 70.
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960	Section 10(7). Section 23(7). Section 24(11) from the words "where this section applies" onwards. In Schedule 9, paragraph 17(3) (a)(i).
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962	Section 69.
1963 c. 25. 1964 c. 37.	The Finance Act 1963 The Income Tax Man- agement Act 1964.	In section 3, in subsection (2) the words "and the enactments relating to the profits tax", and in subsection (3) the words "or the profits tax". Section 10. In section 11, in subsections (1), (2), (3) and (4) the words "or the enactments relating to the profits tax". In section 12, in subsection (1), (2), and (twice) subsection (4) the words "or the enactments relating to the profits tax". In section 13(1) the words "or paragraph 5 of Part II of Schedule 5 to the Finance Act 1937" and the words "or the said paragraph 5" (twice), and in subsection (5) the words "or the said paragraph 5".

SCH. 22

Chapter	Short Title	Extent of Repeal
1964 c. 37. —cont.	The Income Tax Management Act 1964 —cont.	In section 14, in subsection (1) the words “ and the enactments relating to the profits tax ”, in subsection (2) the words “ or the profits tax ” and the words “ and the enactments relating to the profits tax ”, in subsection (3) the words “ or the enactments relating to the profits tax ”. In section 15, in subsection (1)(a) the words “ or the enactments relating to the profits tax ” and in subsection (2) the words “ paragraph 5 of Part II of Schedule 5 to the Finance Act 1937 ”. In section 17(2) the words from “ and, so far ” to the end of the subsection. In Schedule 3, paragraph 7.
1964 c. 49.	The Finance Act 1964	In section 17, subsections (2) and (6).

The above repeals shall have effect only in relation to the profits tax, and shall not affect the liability to profits tax for chargeable accounting periods ending on or before 5th April 1966, or the assessment, collection or recovery of that tax or other proceedings relating thereto.

## PART VI

## OTHER REPEALS

Chapter	Short Title	Extent of Repeal
1964 c. 9.	The Public Works Loans Act 1964.	Section 7(1).

Y



# Criminal Justice Act 1965

## 1965 CHAPTER 26

An Act to make as regards England and Wales further provision for the continuation of criminal trials notwithstanding the death or discharge of a juror.

[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Continuation  
of criminal  
trial on  
death or  
discharge  
of juror.

1.—(1) Where in the course of a criminal trial any member of the jury dies or is discharged by the court whether as being through illness incapable of continuing to act or for any other reason, but the number of its members is not reduced below nine, the jury shall nevertheless (subject to subsections (2) and (3) below) be considered as remaining for all the purposes of that trial properly constituted, and the trial shall proceed and a verdict may be given accordingly.

(2) On a trial for murder or for any offence punishable with death subsection (1) shall not apply on the death or discharge of any member of the jury unless assent to its then applying is given in writing by or on behalf of both the prosecution and the accused or each of the accused.

(3) Notwithstanding subsection (1) above, on the death or discharge of a member of the jury in the course of a criminal trial the court may discharge the jury in any case where the court sees fit to do so.

Short title,  
commence-  
ment, extent  
and repeal.

2.—(1) This Act may be cited as the Criminal Justice Act 1965.

(2) This Act shall come into force at the expiration of one month beginning with the day on which it is passed.

(3) This Act shall extend only to England and Wales.

(4) Section 15 of the Criminal Justice Act 1925 (which allows a criminal trial to proceed with a jury reduced by the death or discharge of a juror to not less than ten jurors, subject in all cases to the assent of the prosecutor and the accused) is hereby repealed.



# Lost Property (Scotland) Act 1965

## 1965 CHAPTER 27

An Act to extend the application of section 412 of the Burgh Police (Scotland) Act 1892 to landward areas of counties in Scotland and to provide for the sale or disposal of lost and unclaimed perishable articles.

[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Extension of  
section 412  
to counties.  
1892 c. 55.

1.—(1) Section 412 of the Burgh Police (Scotland) Act 1892 (Goods found to be reported to police office) shall, subject to subsection (2) of this section, apply to the landward areas of counties in Scotland as it applies to burghs, with the substitution for references to the magistrate of references to the justice of the peace court or the sheriff.

(2) The proceeds of the sale of goods or articles in accordance with the provisions of the said section 412 as extended by the foregoing subsection, or if the subject deposited under that section as so extended be money, such money, shall be applied to the county fund for use in connection with police purposes.

Perishable  
articles.

2.—(1) Perishable articles deposited with a chief constable or other officer by virtue of the said section 412 or of that section as extended by the foregoing section may, if unclaimed by the owner, be sold or disposed of after the expiration of such period as the chief constable or other officer thinks fit.

(2) Any proceeds of such sale or disposal shall be awarded, delivered or applied in accordance with the said section 412, or



that section as so extended, as if the proceeds were money deposited under that section at the date of the deposit of the articles.

3. Nothing in this Act shall affect the operation, in relation Saving. to lost property, of any provision which was made by or under any enactment or any local Act and which was in force at the passing of this Act.

4.—(1) This Act may be cited as the Lost Property (Scotland) Short title Act 1965. and extent.

(2) This Act shall extend to Scotland only.



# Justices of the Peace Act 1965

## 1965 CHAPTER 28

An Act to amend section 20 of the Justices of the Peace Act 1949, and for connected purposes.

[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Amendments  
as to  
qualifications  
for appoint-  
ment as  
justices'  
clerk.

1949 c. 101

1.—(1) In section 20 of the Justices of the Peace Act 1949, subsection (4)(a) (by virtue of which a solicitor of the Supreme Court of less than five years' standing may be appointed justices' clerk if he has served for five years in certain capacities connected with magistrates' courts) shall have effect in relation to a person who is a barrister as it has effect in relation to a person who is a solicitor of the Supreme Court.

1964 c. 42

(2) The general adaptation of references to metropolitan stipendiary courts which is made by paragraph 2 of Schedule 3 to the Administration of Justice Act 1964 shall not have effect so as to exclude from the said subsection (4)(a) any reference to the capacity of clerk to any such court; and references elsewhere in the said section 20 to the capacities mentioned in the said subsection (4)(a) shall be construed accordingly.

Short title.

2. This Act may be cited as the Justices of the Peace Act 1965.



# Solicitors (Scotland) Act 1965

## 1965 CHAPTER 29

An Act to amend the law relating to solicitors in Scotland, and for purposes connected therewith.

[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. For sub-paragraphs (1) and (2) of paragraph 3 of Schedule 5 to the Act of 1949 (which paragraph provides for the suspension from practice of a solicitor who has become bankrupt) there shall be substituted the following sub-paragraphs:—

Amendment of Schedule 5 to Act of 1949.

“ (1) Upon the estate of a solicitor being sequestrated or upon a solicitor granting a trust deed for behoof of his creditors or upon a judicial factor being appointed on the estate of a solicitor under section 15 of the Act of 1958, any practising certificate then held by the solicitor shall cease to have effect and, subject to the provisions of this paragraph, he shall be suspended from practice as a solicitor until he has obtained his discharge or, where a judicial factor has been appointed as aforesaid, until the judicial factor has obtained his discharge.

(2) It shall be the duty of a solicitor, upon his estate being sequestrated or upon his granting a trust deed for behoof of his creditors or upon a judicial factor being appointed on his estate under the said section 15, to intimate the same forthwith in writing to the registrar, and it shall also be the duty of the trustee on the sequestrated estate or acting under the trust deed, or of the judicial factor appointed on the estate, immediately on his appointment, to intimate his appointment in writing to the registrar.”

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Amendment of Section 17 of Act of 1958.

2. For paragraph (c) of section 17(1) of the Act of 1958 (which section contains provisions as to the keeping of the roll of solicitors) there shall be substituted the following paragraph:—

“(c) if a reply indicating that he does not wish that his name shall continue to be included in the roll is returned by any solicitor to whom a letter has been so sent, or if no reply is returned within the period mentioned in paragraph (b) of this subsection by any such solicitor, to remove the name of that solicitor from the roll”.

On death of solicitor practising on his own account Society to deal with banking accounts of practice.

3.—(1) On the death of a solicitor who immediately before his death was practising as a solicitor in his own name or as a sole solicitor in a firm name the right to operate on or otherwise deal with any client account in the name of the solicitor or his firm shall, notwithstanding anything in the Act of 1949 or otherwise to the contrary, vest in the Society to the exclusion of any personal representatives of such solicitor and shall be exercisable as from the death of the solicitor.

(2) In this section the expression “client account” means a current or deposit or savings account, or a deposit receipt, at a bank in the title of which the word “client”, “trustee”, “Trust” or other fiduciary term appears, and includes an account or a deposit receipt for a client whose name is specified in the title of the account or deposit receipt.

Interest on clients' money.

4.—(1) Rules made under section 20 of the Act of 1949 shall make provision for requiring a solicitor, in such cases as may be prescribed by the rules, either—

(a) to keep in a separate deposit or savings account at a bank, or on a separate deposit receipt at a bank, for the benefit of the client money received for or on account of a client; or

(b) to make good to the client out of the solicitor's own money a sum equivalent to the interest which would have accrued if the money so received had been kept as mentioned in paragraph (a) of this subsection.

(2) The cases in which a solicitor may be required to act in accordance with rules made pursuant to this section may be defined, among other things, by reference to one or more of the following, namely, the amount of any sum received or balance held or the period for which any such sum or balance is or is likely to be retained or held; and such rules may include provision for enabling a client (without prejudice to any other remedy) to require that any question arising under the rules in relation to the client's money be referred to and determined by the Society.

(3) Except as provided by rules made pursuant to this section, a solicitor shall not be liable by virtue of the relation between solicitor and client to account to any client for interest received by the solicitor on moneys lodged in an account, or on deposit receipt, at a bank, being moneys received or held for or on account of his clients generally.

(4) Nothing in this section or in rules made pursuant to this section shall affect any arrangement in writing, whenever made, between a solicitor and his client as to the application of the client's money or interest thereon.

5.—(1) This Act may be cited as the Solicitors (Scotland) Act 1965 and shall be construed as one with the Solicitors (Scotland) Acts 1933 to 1958, and those Acts and this Act may be cited together as the Solicitors (Scotland) Acts 1933 to 1965.

Citation, construction, interpretation, commencement and extent.

(2) In this Act—

“ the Act of 1949 ” means the Solicitors (Scotland) Act 1949 c. 63, 1949 ;

“ the Act of 1958 ” means the Solicitors (Scotland) Act 1958 c. 28, 1958 ;

“ the Society ” means the Law Society of Scotland.

(3) This Act shall come into operation on 1st January 1966.

(4) This Act shall extend to Scotland only.



# Highways (Amendment) Act 1965

## 1965 CHAPTER 30

An Act to amend the procedure for enforcing the duty imposed on highway authorities and other persons by section 129 of the Highways Act 1959.

[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Amendment  
of section 129  
of Highways  
Act 1959.  
1959 c. 25.

1. The following section shall be substituted for section 129 of the Highways Act 1959 (which requires highway authorities and other persons liable to maintain highways to remove any obstruction arising in a highway from accumulation of snow or from the falling down of banks on the side of the highway, or from any other cause)—

“Duty to  
remove  
snow, soil,  
etc., which  
has fallen  
on  
highway.

129.—(1) If an obstruction arises in a highway from accumulation of snow or from the falling down of banks on the side of the highway, or from any other cause, the highway authority for the highway shall remove the obstruction.

(2) If a highway authority fail to remove an obstruction which it is their duty under this section to remove, a magistrates' court may, on a complaint made by any person, by order require the authority to remove the obstruction within such period (not being less than twenty-four hours) from the making of the order as the court thinks reasonable, having regard to all the circumstances of the case.

(3) In considering whether to make an order under this section and, if so, what period to allow for the

removal of the obstruction, the court shall in particular have regard to—

- (a) the character of the highway to which the complaint relates, and the nature and amount of the traffic by which it is ordinarily used;
- (b) the nature and extent of the obstruction; and
- (c) the resources of manpower, vehicles and equipment for the time being available to the highway authority for work on highways and the extent to which those resources are being, or need to be, employed elsewhere by that authority on such work elsewhere.

(4) The foregoing provisions of this section shall apply to a person liable to maintain a highway by reason of tenure, enclosure or prescription as they apply to the highway authority for that highway, and references in those provisions to a highway authority shall be construed accordingly.”

2.—(1) This Act may be cited as the Highways (Amendment) Act 1965, and may be cited together with the Highways Acts 1959 and 1961 as the Highways Acts 1959 to 1965. Citation and extent.

(2) This Act does not extend to Scotland or Northern Ireland.







# Solicitors Act 1965

## 1965 CHAPTER 31

An Act to extend the powers of The Law Society in relation to property in the control or possession of certain solicitors and other persons, including the distribution of clients' money; to enable grants to be made out of the Compensation Fund established under the Solicitors Act 1957 in additional circumstances and to provide for an additional payment into that Fund by solicitors; to confer further powers upon The Law Society to make regulations with respect to the education and training of persons seeking admission as solicitors; to make provision with regard to interest on clients' money; to amend the provisions of the said Act of 1957 relating to the admission of overseas solicitors, the applying for and issue of practising certificates and the application of fees payable thereon, accountants' certificates, the employment by solicitors of certain persons, proceedings before the disciplinary committee and appeals therefrom, restoration to the roll, the authentication of documents and local law societies; to provide for the revision of certain fees payable to The Law Society and certain penalties and for the recovery of moneys in certain cases; and for purposes connected with the matters aforesaid.

[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### *Admission as solicitor*

1. The following section shall be inserted after section 2 of the principal Act:—

“ Power of Society to make regulations as to the

“ 2A.—(1) The Society may with the concurrence of the Lord Chancellor, the Lord Chief Justice and the Master of the Rolls make regulations with respect to the legal education, training (including, if the

Additional section to principal Act as to persons seeking admission as solicitors

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education and training of persons seeking admission as solicitors.

Society thinks fit, service under articles) and examinations to be undergone by a person seeking admission as a solicitor and the qualifications and duties of the person undertaking the education or training of such person, and in particular, but without prejudice to the generality of the foregoing, the conduct, duties and responsibilities towards one another of the persons undertaking and undergoing education or training, including the discharge of articles and the termination of training.

(2) Any such regulations may make different provisions for different circumstances and may include provision for the charging by the Society, and the application, of fees."

Amendment of section 3 of principal Act.

2. The following subsection shall be substituted for section 3(1) of the principal Act (which relates to admission as a solicitor):—

1949 c. 101.

"(1) Subject to the next following section and to section 20(3) of the Justices of the Peace Act 1949 (which relates to the admission as solicitors of certain persons who have served as assistant to a justices' clerk), no person shall be admitted as a solicitor unless he has obtained a certificate from the Society that the Society is satisfied that he has complied with the requirements prescribed in the regulations referred to in section 2A of this Act and that he is morally fit to be a solicitor of the Supreme Court."

Amendment of section 4 of principal Act.

3. In section 4(2) of the principal Act (which relates to admission as solicitors of certain overseas solicitors), for the words "in a territory such as is mentioned in subsection (4) of this section, Her Majesty in Council is satisfied on the report of a Secretary of State" there shall be substituted the words "in any territory (including a part of a territory) which is part of the Commonwealth outside the United Kingdom, Her Majesty in Council is satisfied".

#### *Practising certificates*

Re-enactment of sections 9 and 10 of principal Act.

4.—(1) The following sections shall be substituted for sections 9 and 10 of the principal Act (which relate to practising certificates):—

"Application for practising certificate.

9.—(1) Application by a solicitor for a practising certificate shall be made in such form or forms and in accordance with such requirements as may be prescribed by regulations made by the Society with the concurrence of the Lord Chancellor, the Lord Chief Justice and the Master of the Rolls.

(2) In the case of every application received by the Society under the foregoing subsection, the Society shall cause to be entered in a register kept for that purpose the applicant's full name, his place or places of business and the date of his admission, and any person may inspect that register during office hours without payment.

(3) If in, or in relation to, an application under this section any person makes any false statement material to the application, a complaint in respect of that statement may be made by or on behalf of the Society to the disciplinary committee.

Issue, date  
and expiry  
of  
practising  
certificate.

10.—(1) Subject to the provisions of the two next following sections of this Act, the Society shall on being satisfied that—

- (a) the name of the applicant is on the roll ;
- (b) he is not for the time being suspended from practice ; and
- (c) the application referred to in the last foregoing section complies with the provisions of that section and of any regulations made thereunder,

within twenty-one days of the receipt of such application by the Society, issue to the applicant a practising certificate in accordance with, and in such form as may be prescribed by, such regulations as may be made by the Society with the concurrence of the Lord Chancellor, the Lord Chief Justice and the Master of the Rolls.

(2) Every practising certificate issued after the 31st October in any year and before the 1st January next following shall bear the date of the 1st November in that year, and every other practising certificate shall bear the date of the day on which it is issued.

(3) Every practising certificate shall have effect from the beginning of the day of which it bears the date, and that date shall be entered by the Society on the register referred to in the last foregoing section and on the roll.

(4) Every practising certificate shall expire at the end of the 31st October next after it is issued :

Provided that, where the name of a solicitor is removed from or struck off the roll, the practising certificate, if any, of that solicitor for the time being in force shall expire forthwith and the date of such expiration shall be entered on the said register."

(2) Every practising certificate in force on the date on which the provisions of subsection (1) of this section shall come into operation shall be deemed to expire on the 31st October next following such date:

Provided that, where the name of a solicitor is removed from or struck off the roll, the practising certificate of that solicitor shall expire forthwith.

Amendment  
of section 11  
of principal  
Act.

5.—(1) In section 11(1) of the principal Act (which relates to the fees payable on the issue of practising certificates and the application of such fees) for the words “in respect of each practising certificate issued by it” there shall be substituted the words “in respect of, and before the issue of, each practising certificate to be issued by it” and the words from “and the Society” to the end of the subsection shall be omitted.

(2) For section 11(2) of the principal Act there shall be substituted the following subsections:—

“(2) Every fee received by the Society under this section shall be applied in such manner and to such extent as the Society may think fit for the purposes of the Society including the facilitating of the acquisition of legal knowledge.

(3) The Society shall submit annually to the judges mentioned in subsection (1) of this section an account of all such fees and of their application and cause a copy of the account to be deposited at the Society’s hall for inspection by any solicitor.”

Re-enactment  
of section 12  
of principal  
Act.

6. The following section shall be substituted for section 12 of the principal Act (which relates to the discretion of the Society with respect to the issue of practising certificates in special cases):—

“Discretion  
of Society  
with respect  
to issue of  
practising  
certificates  
in special  
cases.

12.—(1) Subject to the provisions of this section and to section 15 of this Act, the next following subsection shall have effect where a solicitor applies for a practising certificate—

(a) for the first time ; or

(b) not having held a practising certificate free of conditions since the date of his admission ; or

(c) when on the first day of the period to which the practising certificate would, if granted, relate, a period of twelve months or more will have elapsed since he held a practising certificate in force ; or

(d) after the disciplinary committee have ordered a penalty or costs to be paid by him or that he be reprimanded ; or

(e) after he has been invited by the Society to give an explanation in respect of any matter affecting his conduct and has failed to give an explanation in respect of that matter which the Council regard as sufficient and satisfactory, and has been notified in writing by the Society that he has so failed ; or

(f) when, having been suspended from practice or having had his name removed from or struck off the roll, the period of his suspension has expired or his name has been restored to the roll, as the case may be ; or

(g) whilst he is an undischarged bankrupt or a receiving order in bankruptcy is in force against him ; or

(h) after having been adjudicated a bankrupt and obtained his discharge or after having entered into a composition with his creditors or a deed of arrangement for the benefit of his creditors ; or

(i) whilst he is a patient as defined by section 101 of the Mental Health Act 1959 (which relates to the judge's functions in relation to the patient), or a person as to whom powers are exercisable and have been exercised under section 104 of that Act (which relates to the judge's powers in cases of emergency) ; or

(j) after having had an order of committal or an order for the issue of a writ of attachment made against him ; or

(k) after having had given against him any judgment which involves the payment of moneys, not being a judgment—

(i) limited to the payment of costs ; or

(ii) as to the whole effect of which upon him he is entitled to indemnity or relief from some other person ; or

(iii) evidence of the satisfaction of which has been produced to the Society.

(2) Subject as aforesaid, the applicant shall, unless the Society or the Master of the Rolls otherwise orders, give to the Society not less than six weeks before his application for a practising certificate notice of his

intention to apply therefor, and the Society may in its discretion—

(a) grant or refuse the application ; or

(b) decide to issue a certificate to the applicant subject to such terms and conditions as the Society may in its discretion think fit,

and where the Society decides to issue a certificate subject to conditions, it may, if it thinks fit, postpone the issue of the certificate pending the hearing and determination of any appeal under subsection (2) of the next following section.

- (3) The Society shall not refuse an application by a solicitor for a practising certificate in a case where subsection (2) of this section has effect by reason only that the applicant is applying for the first time or has not held a practising certificate free of conditions since the date of his admission.
- (4) Where a solicitor applies for a practising certificate—
- (a) a certificate issued to him on that application shall not, in the case where subsection (2) of this section has effect by reason only of his not having held a practising certificate free of conditions since the date of his admission, be made subject to any conditions binding upon him in respect of any period beyond three years after the date on which the first practising certificate issued to him had effect ;
- (b) in a case in which the said subsection (2) has effect by virtue only of such circumstances as are mentioned in paragraph (g), (j) or (k) of subsection (1) of this section and an appeal has been made to the appropriate court against the order or judgment in question, the Society shall not refuse the application before the determination of that appeal unless in the opinion of the Society the proceedings on that appeal have been unduly protracted by the appellant or are unlikely to be successful.
- (5) Where a practising certificate free of conditions is issued by the Society under subsection (2) of this section to a solicitor in relation to whom that subsection has effect by virtue of particular circumstances such as are mentioned in paragraph (a), (b), (c), (d), (e), (f), (h), (j) or (k) of subsection (1) of this section, the said subsection (2) shall not thereafter have effect in relation to that solicitor by virtue of those circumstances.”

*Further provisions with respect to solicitors acting without effective practising certificates*

7. The following section shall be added after section 23 of the principal Act :—
- “ Recovery of moneys in certain cases. 23A. Nothing in section 18(2)(b) or in section 23 of this Act shall prevent the recovery of moneys paid or to be paid by a solicitor on behalf of a client in respect of anything done by the solicitor while acting for the client without holding a practising certificate in force provided that such moneys would have been recoverable if that solicitor had held such a certificate in force when so acting.”
- Additional section to principal Act as to recovery of moneys paid or to be paid by solicitors acting without effective practising certificates.

*Accounts etc.*

8.—(1) Rules made under section 29 of the principal Act shall make provision for requiring a solicitor, in such cases as may be prescribed by the rules, either—

Interest on clients' money.

- (a) to keep on deposit in a separate account at a bank for the benefit of the client money received for or on account of a client ; or
- (b) to make good to the client out of the solicitor's own money a sum equivalent to the interest which would have accrued if the money so received had been so kept on deposit.

(2) The cases in which a solicitor may be required to act in accordance with rules made pursuant to this section may be defined, among other things, by reference to the amount of any sum received or the period for which it is or is likely to be retained or both ; and such rules may include provision for enabling a client (without prejudice to any other remedy) to require that any question arising under the rules in relation to the client's money be referred to and determined by the Society.

(3) Except as provided by rules made pursuant to this section, a solicitor shall not be liable by virtue of the relation between solicitor and client to account to any client for interest received by the solicitor on moneys deposited at a bank being moneys received or held for or on account of his clients generally.

(4) Nothing in this section, or in rules made pursuant to this section, shall—

- (a) affect any arrangement in writing, whenever made, between a solicitor and his client as to the application of the client's money or interest thereon ; or
- (b) apply to money received by a solicitor being money subject to a trust of which the solicitor is a trustee.

Amendment  
of section 30  
of principal  
Act.

**9.**—(1) The following subsection shall be substituted for section 30(1) of the principal Act (which relates to accountants' certificates and rules relating thereto):—

“(1) Every solicitor shall once in each period of twelve months ending with the 31st October, unless he satisfies the Council that owing to the circumstances of his case it is unnecessary so to do, deliver by post or otherwise to the Society a report signed by an accountant (in this section referred to as ‘an accountant’s report’) and containing such information as may be prescribed by rules made by the Council under this section:

Provided that an accountant’s report shall be delivered to the Society not more than six months (or such other period as any rules made under this section may prescribe) after the end of the accounting period specified in that report.”

(2) In section 30(2)(c) of the principal Act for the word “certificate” there shall be substituted the word “report”.

(3) In section 30(3) of the principal Act:—

(a) after paragraph (a) there shall be inserted the following paragraph—

“(aa) the information to be contained in an accountant’s report in accordance with subsection (1) of this section;” and

(b) in paragraph (b) for the word “certificate” there shall be substituted the word “report”.

(4) For the words “accountant’s certificate”, wherever they occur in section 30 of the principal Act, there shall be substituted the words “accountant’s report”.

*Extension of power of Society to deal with property in control or possession of certain solicitors and other persons*

Re-enactment  
of Schedule 1  
to principal  
Act.

**10.** The Schedule set out in Schedule 1 to this Act shall be substituted for Schedule 1 to the principal Act (which confers power to control the property of a solicitor in certain cases).

Solicitors  
guilty of  
undue delay  
in certain  
matters.

**11.**—(1) Where—

(a) a complaint is made to the Society that there has been undue delay on the part of a solicitor in connection with any matter in which he or his firm has been instructed on behalf of a client or any matter which relates to the administration of a trust of which that solicitor is the sole trustee or co-trustee only with one or more of his partners, clerks or servants; and



- (b) the Society has by notice in writing invited the solicitor to give an explanation in respect of that matter ; and
- (c) the solicitor has, within a period of not less than eight days specified in the said notice, failed to give an explanation in respect of that matter which the Council regard as sufficient and satisfactory ; and
- (d) the solicitor has been notified in writing by the Society that he has so failed,

the provisions of Schedule 1 to the principal Act, other than paragraphs 7 and 8 thereof, shall apply in relation to that solicitor, but as regards the documents specified in paragraph 1, and the sums of money specified in paragraph 10, of that Schedule, only in so far as they relate to the matter complained of :

Provided that for the purposes of the proviso to paragraph 6 of such Schedule the Society may take copies of, or extracts from, documents which relate to the matter complained of or to that matter and to other matters in the solicitor's practice.

(2) In this section the expressions "trust" and "trustee" have the same meanings as in section 29 of the principal Act (which relates to rules as to keeping of accounts by solicitors).

12.—(1) Where a solicitor practises in his own name or as a sole solicitor under a firm name and—

- (a) is an undischarged bankrupt or a receiving order in bankruptcy is in force against him ; or
- (b) has entered into a composition with his creditors or a deed of arrangement for the benefit of his creditors ; or
- (c) has had an order of committal or an order for the issue of a writ of attachment made against him ; or
- (d) is a patient as defined by section 101 of the Mental Health Act 1959 or a person as to whom powers are exercisable and have been exercised under section 104 of that Act,

Control of clients' documents and money in the control or possession of certain solicitors.

1959 c. 72.

and the Council have reasonable cause to believe that in consequence of the act or default of the solicitor or of any clerk or servant of his—

- (i) there has been undue delay in connection with any matter in which that solicitor or his firm has been instructed on behalf of a client or any matter which relates to the administration of a trust of which that solicitor is the sole trustee or co-trustee only with one or more of his clerks or servants ; or

- (ii) any sum of money due from the solicitor or his firm to, or held by him or his firm on behalf of, his clients or subject to any trust of which he is such sole trustee or co-trustee as aforesaid is in jeopardy while in the control or possession of such solicitor or his firm,

then the provisions of Schedule 1 to the principal Act, other than paragraph 7 thereof, shall apply in relation to that solicitor :

Provided that for the purposes of the proviso to paragraph 6 of such Schedule the Society may take copies of, or extracts from, documents which relate to any matter referred to in paragraph (i) of this subsection or to any sum of money referred to in paragraph (ii) of this subsection or to that matter or sum of money, as the case may be, and to other matters in the solicitor's practice.

(2) In this section the expressions "trust" and "trustee" have the same meanings as in section 29 of the principal Act.

Control of deceased solicitor's practice in certain circumstances.

**13.—(1) Where—**

- (a) the Council have reasonable cause to believe that the personal representatives of a deceased solicitor who immediately before his death was practising as a solicitor in his own name, or as a sole solicitor under a firm name, have been guilty of dishonesty or undue delay in administering the affairs of that solicitor's practice or in connection with any trust of which that solicitor was the sole trustee or co-trustee only with one or more of his clerks or servants ; or

- (b) a solicitor dies and immediately before his death the provisions of Schedule 1 to the principal Act applied to him,

the provisions of the said Schedule 1, other than paragraph 7 thereof, shall apply in relation to such personal representatives and shall continue to apply to the personal representatives of the solicitor last mentioned as they apply or applied, as the case may be, in relation to the solicitor referred to in those provisions and as if the words "the personal representatives" were, with the necessary adaptations, substituted for the words "the solicitor" wherever these words occur in those provisions.

(2) In this section, the expressions "trust" and "trustee" have the same meanings as in section 29 of the principal Act.

On death of solicitor practising on his own account Society to deal with banking accounts of practice.

**14.** On the death of a solicitor who immediately before his death was practising as a solicitor in his own name or as a sole solicitor in a firm name the right to operate on or otherwise deal with any banking account in the name of the solicitor or his firm, being an account in the title of which the word "client" appears, shall, notwithstanding anything in the principal Act or otherwise to the contrary, vest in the Society to the

exclusion of any personal representatives of such solicitor and shall be exercisable as from the death of the solicitor.

### *Compensation Fund*

**15.—(1)** Where the Council, on a complaint being made to the Society against a solicitor, are satisfied that he has failed to account for money due to a person in connection with his practice as a solicitor, or in connection with any trust of which he is a trustee, and that that person has suffered or is likely to suffer hardship in consequence of the failure, the Society may, subject to the provisions of this section, make to that person a grant (hereafter in this section called a "hardship grant") out of the Compensation Fund maintained under section 32 of the principal Act.

Power to make grants out of Compensation Fund in cases of hardship.

(2) The Society shall not make a hardship grant unless—

- (a) it has given to the solicitor (except in a case where he has died) at least eight days' notice in writing requiring of him an explanation of the state of affairs to which the complaint against him relates, and
- (b) the solicitor has failed to comply with the notice, or he has complied with it but the Council are of the opinion, and have so notified the solicitor in writing, that his explanation does not constitute a sufficient assurance that the money will be accounted for within a reasonable time.

(3) A hardship grant may be made whether or not the solicitor had a practising certificate in force at the time of any act or default by him which is relevant to the matters giving rise to his failure to account, and notwithstanding that subsequently to that act or default the solicitor has died or had his name removed from or struck off the roll, or has ceased to practise or been suspended from practice.

(4) A hardship grant may be made either unconditionally or subject to the conditions of this subsection, and if the Society determines that it shall be so subject and, when making the grant, gives to the person receiving the grant notice in writing of its determination, the following provisions shall have effect, that is to say,—

- (a) the Society shall to the amount of the grant be subrogated to any rights and remedies of that person in respect of any matters giving rise to the solicitor's failure to account, and
- (b) that person shall have no right under bankruptcy or other legal proceedings or otherwise to receive in respect of those matters any sum out of the assets

of the solicitor until the Society has been reimbursed the full amount of the grant,

and in paragraphs (a) and (b) of this subsection references to the person to whom the grant is made or to the solicitor include, in the event of his death, insolvency or other disability, references to his personal representative or any other person having authority to administer his estate.

(5) The Council may make rules with respect to the procedure to be followed in giving effect to the provisions of this section, and of Schedule 2 to the principal Act, including rules as to the furnishing of particulars by a person appearing to be eligible for a hardship grant; and for the purposes of inquiring into any matters which may affect the making or refusal of a hardship grant, the Council or any committee appointed by the Council and authorised by them to exercise any of their functions or to assist them in the exercise of any such functions, may administer oaths.

(6) In this section the expressions "trust" and "trustee" have the same meanings as in section 29 of the principal Act.

(7) At the end of paragraph 7(d) of Schedule 2 to the principal Act (which enables the Compensation Fund to be applied in making grants under section 32 of that Act) there shall be added the words "or of any hardship grant which the Society may make under section 15 of the Solicitors Act 1965".

(8) The provisions of this section shall be supplemental to, and not derogate from, the provisions of section 32 of the principal Act (which enables grants to be made out of the Compensation Fund in the case of a solicitor's dishonesty).

Amendment of  
Schedule 2 to  
principal Act.

**16.**—(1) The following paragraph shall be substituted for paragraph 2 of Schedule 2 to the principal Act (which relates to the payment of annual contributions by solicitors to the Compensation Fund established under that Act):—

"2. Every solicitor shall on each occasion on which he applies for a practising certificate pay to the Society with the fee payable in respect of that certificate under section 11 of this Act a contribution (in this Schedule referred to as 'the annual contribution') of such sum not exceeding ten pounds as the Council may from time to time determine, and, where it appears from the written application made by the solicitor under section 9 of this Act in relation to which the said certificate is to be issued that the solicitor has held or received clients' money at any time during the period specified in the application, the Society may require the

solicitor to pay to the Society before the issue of the certificate, in addition to the annual contribution, a further contribution (in this Schedule referred to as 'a special levy') of such sum not exceeding fifty pounds as the Council may from time to time determine, and the Society shall pay such annual contribution and special levy into the fund:

Provided that—

- (a) in respect of the issue of the first three practising certificates to be issued to a solicitor after his admission he shall be required to pay no annual contribution or special levy; and
- (b) in respect of the issue of the fourth, fifth and sixth practising certificates to be issued to a solicitor after his admission he shall be required to pay only one-half of the amount of the annual contribution and of any special levy that may be payable."

(2) In paragraph 6(a) of the said Schedule 2 after the words "all annual contributions" there shall be inserted the words "and special levies", at the end of paragraph 6(f) of that Schedule there shall be added the words "or under section 15(4) of the Solicitors Act 1965;" and the following sub-paragraph shall be inserted after paragraph 7(d) of that Schedule:—

"(dd) for payment of all costs and damages incurred by the Society, its servants or agents by virtue of paragraph 16 of Schedule 1 to this Act".

#### *Restriction on employment of certain persons*

17.—(1) In section 36(1) of the principal Act (which relates to the employment of persons struck off the roll or suspended from practice), there shall be added at the end of the subsection the words "or that his practising certificate is suspended while he is an undischarged bankrupt". Amendment of section 36 of principal Act.

(2) In section 36(2) of the principal Act there shall be added, at the end of the subsection, the words "and any appeal so made shall be subject to such regulations as may be made from time to time by the Master of the Rolls".

18.—(1) The following subsection shall be substituted for section 38(1) of the principal Act (which relates to the control of the employment of certain clerks):— Amendment of section 38 of principal Act.

"(1) Where a person who is or was a clerk to a solicitor but is not himself a solicitor—

(a) has been convicted of a criminal offence which discloses such dishonesty that in the opinion of the

Society it would be undesirable that such person should be employed by a solicitor in connection with his practice ; or

(b) with or without the connivance of the solicitor to whom he is or was clerk, has, in the opinion of the Society, been a party to, or has occasioned, an act or default in relation to that solicitor's practice in respect of which an application against that solicitor has been or might be made to the disciplinary committee under any other provision of this Act,

an application may be made to the disciplinary committee with respect to that person by or on behalf of the Society."

(2) The following subsection shall be inserted after section 38(2) of the principal Act:—

"(2A) An order made by the disciplinary committee under subsection (2) of this section, other than an order as to the payment of costs, may, on the application of the Society or of the person with respect to whom the application for the order was made, be revoked by a subsequent order of the disciplinary committee:

Provided that where in the opinion of the committee, or of the division thereof to which that application is referred, no prima facie case is shown in favour of an application, the committee or the division, as the case may be, may refuse the application without hearing the applicant."

*Disciplinary proceedings before disciplinary committee*

Amendment  
of section 46  
of principal  
Act.

**19.**—(1) In paragraph (a) of section 46(5) of the principal Act, after the words "section thirty-eight" there shall be inserted the words "or paragraph (c) of section 47(1)" and after the word "and" there shall be inserted the words "in relation to applications under section 38(1)".

(2) In section 46(6) of the principal Act, after the word "complainant" there shall be inserted the words "or any of the parties to an application under the said paragraph (c) of section 47(1)".

Amendment  
of section 47  
of principal  
Act.

**20.**—(1) The following paragraph shall be inserted after paragraph (b) of section 47(1) of the principal Act (which relates to the jurisdiction and powers of the disciplinary committee):—

"(c) by a former solicitor whose name has been removed from or struck off the roll to have his name restored to the roll,".

(2) The following paragraph shall be inserted after paragraph (b) of section 47(2) of the principal Act:—

“(bb) directing the Society to restore to the roll the name of a former solicitor whose name has been removed from or struck off the roll and to whom the application relates;”.

21. In section 48(1) of the principal Act (which relates to appeals against orders of the disciplinary committee), for the words “the next following subsection” there shall be substituted the words “section 38(2A) of this Act and the two next following subsections”; in section 48(2) of the principal Act after the word “under”, where it first occurs, there shall be inserted the words “subsection (2) of”; and the following subsection shall be added at the end of the section:—

Amendment  
of section 48  
of principal  
Act.

“(3) An appeal against an order made on an application under section 38(2A) or under paragraph (c) of subsection (1) of the last foregoing section of this Act, or against the refusal of such an application, may be made by any of the parties to the application by petition presented in such manner, and subject to such regulations, as the Master of the Rolls may from time to time direct to the Master of the Rolls, who may by order either confirm or rescind the order, or confirm the refusal, or make such other order as he may think fit; and the decision of the Master of the Rolls on such appeal shall be final.”

22. In section 49(2) of the principal Act (which relates to orders of the disciplinary committee), the words from “and as soon as” to the end of the subsection shall be omitted; in subsection (3), for the words “in the said paragraph (d)” there shall be substituted the words “in paragraph (bb) or (d) of the said subsection (2)”; and the following subsection shall be added at the end of the section:—

Amendment  
of section 49  
of principal  
Act.

“(5) Every order made by the disciplinary committee or a division thereof under this Act shall, as soon as it has been filed under subsection (2) of this section or section 38(4) of this Act, as the case may be, be acted upon by the Society and be enforceable in the same manner as a judgment or order of the High Court to the like effect.”

#### *Restoration to roll*

23. On production to the Society of an order made by virtue of section 47 or section 48 of the principal Act for the restoration to the roll of the name of a former solicitor whose name has been removed from or struck off the roll, and payment to

Restoration to  
roll of name  
struck off or  
removed.

the Society of such fee not exceeding fifteen pounds as the Council may from time to time determine, the Society shall restore that name accordingly.

*Miscellaneous provisions*

Amendment  
of section 75  
of principal  
Act.

24.—(1) In section 75(2) of the principal Act (which relates to compulsory membership of the Society), the words “on each occasion on which a practising certificate is issued to him” shall be omitted; for the words from “together” to “section eleven of this Act” there shall be substituted the words “together with the fee payable by him under section 11 of this Act in respect of the practising certificate to be issued to him under section 10 of this Act”; and for the proviso there shall be substituted the following:—

“Provided that a solicitor to whom a practising certificate is issued after the 31st October in any year but before the 1st January next following shall, on payment of the said annual subscription, be deemed to have become a member of the Society on the 1st November in that year.”

(2) In section 75(3) of the principal Act, for the words “the fifteenth day of November” there shall be substituted the words “the 31st October”.

Amendment  
of section 80  
of principal  
Act.

25. For section 80(2) of the principal Act (which relates to powers to act on behalf of the Society) there shall be substituted the following subsection:—

“(2) Any document issued by the Society or the Council for any purpose whatsoever may be signed on behalf of the Society or the Council, as the case may be, by the Secretary of the Society or by such other officer of the Society as may from time to time be prescribed by the Council”.

Amendment  
of section 86  
of principal  
Act.

26.—(1) In section 86(1) of the principal Act (which relates to the interpretation of expressions in the Act) there shall be inserted, after the definition of “disciplinary committee”, the following definition:—

“‘local law society’ means a society which is for the time being recognised by the Council as representative of solicitors in some particular part of England;”;  
and the definition of “provincial law society” shall be omitted.

(2) Except in the said section 86(1), for the words “provincial law society”, wherever they occur in the principal Act, there shall be substituted the words “local law society”.



**27.** There shall be substituted in the sections of the principal Act set out in column 1 of Schedule 2 to this Act, in respect of the fees or penalties referred to in those sections and described in column 2 of that Schedule, for the maximum amounts set out in column 3 of the Schedule the maximum amounts set out in column 4 of the Schedule. Revision of certain fees and penalties in principal Act.

*General provisions*

**28.**—(1) In this Act “the principal Act” means the Solicitors Act 1957 and, save where the context otherwise requires, expressions used both in this Act and in the principal Act have the same meanings as in the principal Act. Interpretation 1957 c. 27.

(2) Save where the context otherwise requires, references in this Act to any enactment shall be construed as references to that enactment as amended by or under any other enactment, including any enactment contained in this Act.

**29.**—(1) The provisions of the principal Act specified in the first column of Schedule 3 to this Act shall have effect subject to the amendments specified in relation thereto in the second column of that Schedule, being minor amendments consequential on the foregoing provisions of this Act. Amendments and repeals.

(2) The provisions of the principal Act are hereby repealed to the extent specified in Schedule 4 to this Act.

**30.**—(1) This Act may be cited as the Solicitors Act 1965, and the Solicitors Acts 1957 and 1959 and this Act may be cited together as the Solicitors Acts 1957 to 1965. Citation, commencement and extent.

(2) This Act shall come into operation on such day as the Lord Chancellor may by order made by statutory instrument appoint and different dates may be so appointed for different provisions of this Act.

(3) This Act shall not extend to Scotland or Northern Ireland.

**SCHEDULES****SCHEDULE 1**

Section 10.

**SUBSTITUTED SCHEDULE 1 TO PRINCIPAL ACT****SCHEDULE 1**

Section 31.

**PROPERTY IN THE CONTROL OR POSSESSION OF CERTAIN SOLICITORS AND OTHER PERSONS**

1. The Society may require the production or delivery to any person appointed by the Society at a time and place to be fixed by the Society, and may take possession, of all deeds, wills, documents constituting or evidencing the title to any property, papers, books of account, records, vouchers and other documents in the possession or control of the solicitor or his firm, or relating to any trust of which he is a sole trustee or is co-trustee only with one or more of his partners, clerks or servants.

2. If any person having possession or control of any such documents fails to comply forthwith with any such requirement—

- (a) he shall be guilty of an offence and be liable on summary conviction to a fine not exceeding fifty pounds ; and
- (b) the High Court or a judge thereof may, on the application of the Society, order that person to comply with the requirement within such time as may be specified in the order, and may at the same time further order that on that person's failure to comply with such requirement one or more officers of the Society, or one or more persons appointed by the Society for the purpose, may forthwith enter upon any premises (using such force as is reasonably necessary for the purpose) to search for, and take possession of, the documents referred to in the foregoing paragraph.

3. Upon taking possession of any such documents, the Society shall serve upon the solicitor and every person from whom those documents were received, or from whose premises they were taken by virtue of an order made under the last foregoing paragraph, a notice giving particulars and the date of taking possession thereof.

4. Any requirement or notice under this Schedule shall be made in writing under the hand of such person as may be appointed by the Society for the purpose and may be served on any person either by personal service or by being forwarded by registered letter, or by the recorded delivery service, addressed to his last known place of business or residence.

5. Within eight days after the service of a notice under paragraph 3 of this Schedule, or within a further six days thereafter, the solicitor or other person upon whom the notice was served may apply to a judge of the High Court in chambers for an order directing the Society to return those documents to the person from whom they were received, or from whose premises they were taken, as the case may be, by the Society, or to such other person as the applicant may require ; and on the hearing of any such application the judge may make such order with respect to the matter as he may think fit.

6. If no application is made under the last foregoing paragraph, or if the judge to whom any such application is made directs that the documents shall remain in the custody or control of the Society, the Society may make inquiries to ascertain the person to whom those documents belong and may deal with those documents in accordance with the directions of that person:

Provided that, before dealing with such documents, the Society may take copies of, or extracts from, any such documents.

7. The High Court or a judge thereof may, on the application of the Society, order that no payment shall be made without the leave of the High Court or a judge thereof by any banker named in the order out of any banking account in the name of the solicitor or his firm.

8.—(1) The High Court or a judge thereof, on the application of the Society, may from time to time order that for such time not exceeding eighteen months as the Court or judge, as the case may be, thinks fit, postal packets (as defined by section 87(1) of the Post Office Act 1953) addressed to the solicitor or his firm at any place or places mentioned in the order for re-direction shall be re-directed, sent or delivered by the Postmaster General or the officers acting under him to a person appointed under paragraph 1 of this Schedule or otherwise as the Court or judge, as the case may be, directs, and the same shall be done accordingly. 1953 c. 36.

(2) Where such an order is made under sub-paragraph (1) of this paragraph, the Society shall pay to the Postmaster General the like charges (if any) as would have been charged and payable—

- (a) in respect of an application or instructions by the addressee, in the case of a permanent change of his place of business, for the re-direction or delivery of postal packets to which the order relates to him at the address of the person to whom they are to be re-directed, sent or delivered under the order, during the time specified in the order ; and
- (b) in respect of the re-direction or re-transmission of any individual postal packet in accordance with the order, if the packet had been re-directed or re-transmitted in accordance with such application or instructions as aforesaid.

9. In any case where the Society has taken possession of documents under paragraph 1 of this Schedule, and has not been required to return them by virtue of paragraph 5 thereof, the following paragraphs shall apply, but without prejudice to the application of paragraph 17 thereof so far as it affects any of the preceding paragraphs thereof.

10. The Society may, on a resolution in that behalf made by the Council, take control of all sums of money due from the solicitor or his firm to, or held by him or his firm on behalf of, his or his firm's clients or subject to any trust of which he is the sole trustee or co-trustee only with one or more of his partners, clerks or servants, and for that purpose the Society shall serve on the solicitor or his firm, and, except where the provisions of section 14 of the Solicitors Act 1965 apply, on any banker and on any other person having possession or control of any such sums of money a notice,

SCH. 1 together with a certified copy of such resolution, prohibiting the payment out of such sums of money otherwise than pursuant to paragraph 12 or 13 of this Schedule.

11. Within fourteen days of the service of a notice under the last foregoing paragraph the solicitor or his firm, or the banker or other person upon whom the notice was served, may apply to a judge of the High Court in chambers for an order directing the Society to withdraw the notice, and on the hearing of any such application the judge may make such order with respect to the matter as he may think fit.

12. Subject to the service of any notice under paragraph 10 of this Schedule, and to any application that may be made under the last foregoing paragraph, the Society or any person in that behalf appointed by the Society may withdraw the moneys, or from time to time any part of the moneys, in any banking account in the name of the solicitor or his firm, and any moneys in the office of the solicitor or his firm due to or held on behalf of his clients, and pay them into a special account or special accounts in the name of the Society or such person appointed as aforesaid and may operate on, and otherwise deal with, such special account or accounts as the solicitor or his firm might have operated on, or otherwise dealt with, the said banking account :

Provided that a banker with whom such special account or accounts is or are kept shall be under no obligation to ascertain whether that account or those accounts is or are being so operated on or otherwise dealt with.

13.—(1) Subject to the two last foregoing paragraphs, the Society may serve a notice on the solicitor, or his firm, or banker or other person upon whom a notice has been served under paragraph 10 of this Schedule, directing that, immediately after the expiration of eight days from the service of the first-mentioned notice, such moneys as are referred to in that notice be transferred in accordance with the directions of the Society :

Provided that—

- (a) no such directions shall be given by the Society except with the approval of the person to whom the said moneys belong, being in the case of a trust the trustee, and, where the solicitor is the sole trustee of a trust or a co-trustee thereof only with one or more of his partners, clerks or servants, the person beneficially entitled to such moneys ; and
- (b) the person upon whom such first-mentioned notice has been served as aforesaid shall be under no obligation to ascertain whether such approval has been obtained.

(2) In any case where the Society is unable to ascertain the person to whom the said moneys belong or where the Society otherwise thinks it expedient so to do, the Society may apply to the High Court or a judge thereof for directions as to the transfer of such moneys.

14. If any person fails to comply with the requirements of any notice given under paragraph 10 or 13 of this Schedule, SCH. 1

- (a) he shall be guilty of an offence and be liable on summary conviction to a fine not exceeding fifty pounds ; and
- (b) the High Court or a judge thereof may, on the application of the Society, order that person to comply with the requirements of the notice within such time as may be specified in the order.

15. Subject to any order for the payment of costs that may be made on an application under paragraph 2, 5, 7, 8, 11, 13(2) or 14 of this Schedule, any costs incurred by the Society for the purposes of such Schedule shall be paid by the solicitor and shall be recoverable from him as a debt owing to the Society.

16. If any claim or charge is made or any proceeding is taken against the Society or its servants or agents for any act or omission by the Society or its servants or agents done or made by it or them in good faith and in the execution or purported execution of the powers conferred or duties imposed on it or them under or by virtue of this Schedule, the Society, or its servants or agents, as the case may be, shall be reimbursed out of the Compensation Fund for all or any costs or damages which it or they may have incurred in relation to such claim, charge or proceeding, and the provisions of paragraph 1 of Schedule 2 to this Act shall have effect as if the purposes provided for in section 32 of this Act and that Schedule included the purposes of this paragraph.

17. The Society may make regulations with respect to the procedure to be followed in giving effect to the provisions of paragraphs 1, 3, 4, 6, 10, 12 and 13(1) of this Schedule and with respect to any matters incidental, ancillary or supplemental to those provisions.

#### SCHEDULE 2

Section 27.

##### REVISION OF CERTAIN FEES AND PENALTIES IN PRINCIPAL ACT

Section of principal Act	Description of fee or penalty	Maximum amount in principal Act	Revised maximum amount
1	2	3	4
7	Fee for entering name on roll.	£5	£15
11 (1)	Fee payable in respect of practising certificate.	£5	£20
37 (1)	Penalty for struck-off or suspended solicitor seeking employment without disclosing disqualification.	£10	£50
47 (2)	Penalty of disciplinary committee.	£500	£750

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Section 29(1)

## SCHEDULE 3

## MINOR AND CONSEQUENTIAL AMENDMENTS TO PRINCIPAL ACT

Section amended	Amendment
Section 15 (Duration of suspension of practising certificate).	In subsection (5), for the words " paragraph (c) " there shall be substituted the words " paragraph (f) ".
Section 39 (Offences in connection with orders controlling employment of certain clerks).	In subsections (1) and (2), there shall be inserted after the word " under " the words " subsection (2) of "; and in subsection (2), after the word " then " the words " unless that order shall have been revoked under section 38 (2A) of this Act ".
Section 54 (Restrictions on powers to strike names off roll).	In subsection (1), for the words " section three " there shall be substituted the words " section 2A ".
Section 84 (Service of documents at solicitor's place of business).	In subsection (1), for the words " declaration delivered " there shall be substituted the words " application made "; and in subsection (2), there shall be inserted after the word " Act " the words " or the Solicitors Act 1965 " and for the words " declaration so delivered " there shall be substituted the words " application so made ".

Section 29(2)

## SCHEDULE 4

## PROVISIONS OF PRINCIPAL ACT REPEALED

Section 3(2); section 4(4); section 8; in section 11(1), the words from " and the Society " to the end of the subsection; sections 40 to 45; in section 49(2), from the words " as soon as " to the end of the subsection; in section 75(2), the words from " on each " to " to him "; and in section 86(1), the definition of " provincial law society ".



# Administration of Estates (Small Payments) Act 1965

## 1965 CHAPTER 32

An Act to provide for increasing the limits in enactments and instruments which allow property to be disposed of on death without probate or other proof of title, or in pursuance of a nomination made by the deceased; to extend certain of the said enactments relating to an intestate's property to cases where the deceased leaves a will; and for connected purposes.

[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Increase in amounts disposable on death without representation.

1.—(1) In the enactments and instruments listed in Schedule 1 to this Act, of which—

- (a) those listed in Part I are enactments authorising the disposal of property on death, without the necessity for probate or other proof of title, to persons appearing to be beneficially entitled thereto, to relatives or dependants of the deceased or to other persons described in the enactments, but subject to a limit which is in most cases £100 and which does not in any case exceed £100;
- (b) those listed in Part II are enactments giving power to make rules or regulations containing corresponding provisions subject to a limit of £100; and
- (c) those listed in Part III are such rules and regulations as aforesaid and instruments containing corresponding provisions made under other enactments and containing a limit which does not in any case exceed £200;

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the said limit shall, subject to the provisions of that Schedule, in each case be £500 instead of the limit specified in the enactment or instrument; and for references to the said limits in those enactments and instruments there shall accordingly be substituted references to £500.

1958 c. 6.  
(7 & 8 Eliz. 2.) (2) In section 5(1) of the National Debt Act 1958 (which enables government stock of an amount not exceeding £100 to be transferred on the death of the holder from the books of the Bank of England or Bank of Ireland to the Post Office register) for the reference to £100 there shall be substituted a reference to £500.

Increase in  
amounts  
disposable  
on death by  
nomination.

2.—(1) In the enactments and instrument listed in Schedule 2 to this Act (which enable a person by nomination to dispose of property on his death up to a limit of £100 or, in some cases, £200) the said limit shall, subject to the provisions of that Schedule, in each case be £500 instead of the limit specified in the enactments or instrument; and for references to the said limits in the said enactments and instrument there shall accordingly be substituted references to £500.

(2) This section shall apply in relation to any nomination delivered at or sent to the appropriate office, or made in the appropriate book, after the expiration of a period of one month beginning with the date on which this Act is passed.

Extension  
of certain  
enactments  
relating to  
intestacies  
to cases where  
deceased  
leaves a will.

3.—(1) The enactments mentioned in Schedule 3 to this Act (all of which are listed in Part I of Schedule 1 to this Act) shall have effect subject to the amendments in that Schedule, which are amendments extending the operation of those enactments to cases where the deceased leaves a will.

(2) This section shall not extend to Northern Ireland.

Estate duty.  
1953 c. 25.

1965 c. 12.

4.—(1) Section 25(2) of the Local Government Superannuation Act 1953 (under which a certificate as to estate duty may be required before a payment without representation is made under that section), section 24(4) of the Industrial and Provident Societies Act 1965 (under which a similar certificate is required before a payment is made on a nomination under that Act) and so much of section 61(11) of the London Midland and Scottish Railway Act 1924, section 99(12) of the Southern Railway Act 1924 and section 3(12) of the London and North Eastern Railway Act 1944 (which relate to the railway savings banks) as contains corresponding provisions shall cease to have effect.

1924 c. liv.  
1924 c. lxvi.  
1944 c. x.

1894 c. 30.

(2) Nothing in this Act shall affect section 8(1) of the Finance Act 1894 (which applies, in relation to estate duty, certain provisions of the law relating to probate duty).



(3) In the last foregoing subsection the reference to the said section 8(1) includes a reference to that section as it applies in Northern Ireland; but, save as aforesaid, this section shall not extend to Northern Ireland.

**5.—(1)** If it appears to the Treasury that any provision in an Act (including a local Act) passed before this Act corresponds to any provision amended by section 1 or section 2 of this Act and contains a limit of less than £500, the Treasury may by order substitute a limit of £500 for the limit contained in that provision, but subject to such exceptions, if any, including exceptions as regards the operation of the order in Northern Ireland, the Isle of Man, the Channel Islands or any other place outside Great Britain, as may be specified in the order; and an order under this subsection may make such consequential amendments in the Act to which it relates as appear to the Treasury to be expedient. Power to amend or repeal corresponding or superseded enactments.

(2) If it appears to the Treasury that any provision in a local Act passed before the Local Government Superannuation Act 1953 is wholly or mainly superseded by section 25(1) of the said Act of 1953 as amended by section 1 of this Act, the Treasury may by order repeal that provision. 1953 c. 25.

(3) An order under subsection (1) of this section amending a local Act may repeal any provision of that Act corresponding to any provision repealed by section 4 of this Act.

(4) No order shall be made under this section in respect of any provision in a local Act the Bill for which was promoted by a local authority except on the application of that authority or their successors.

(5) Any order under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

**6.—(1)** The Treasury may from time to time by order direct that— Power to provide for further increases.

(a) sections 1 and 2 of this Act, so far as they relate to any enactment; and

(b) section 8 of the Superannuation Act 1887, section 38(2) of the Finance Act 1918 and section 14(2) of the Ministerial Salaries and Members' Pensions Act 1965 (which contain provisions similar to the enactments to which section 1 of this Act relates but subject to a limit of £500); 1887 c. 67.  
1918 c. 15.  
1965 c. 11.

shall have effect as if for references to £500 there were substituted references to such higher amount as may be specified in the order.

(2) Any order under this section shall apply in relation to deaths occurring after the expiration of a period of one month beginning with the date on which the order comes into force, except that, so far as section 2 of this Act has effect by virtue of any such order, subsection (2) of that section shall apply as if for the reference to the date on which this Act is passed there were substituted a reference to the date on which the order comes into force.

(3) Where an order under this section specifying any amount is in force, references in section 5(1) of this Act to £500 shall be construed as references to the amount specified in the order.

(4) Any order under this section may be revoked by a subsequent order and shall be made by statutory instrument; and no such order shall be made unless a draft of the order has been laid before Parliament and approved by a resolution of each House of Parliament.

Short title,  
interpretation,  
extent, com-  
mencement  
and repeals.

**7.—**(1) This Act may be cited as the Administration of Estates (Small Payments) Act 1965.

(2) Any reference in this Act to an enactment or instrument shall be construed as including a reference to that enactment or instrument as amended, extended or applied by any other enactment or instrument.

(3) The amendment of any instrument by this Act shall be without prejudice to any power of amending or revoking that instrument.

(4) Save as otherwise expressly provided, so far as this Act amends or gives power to amend, or repeals, any provision which extends to any place outside Great Britain it shall have the same extent.

(5) Subject to sections 2(2) and 6(2) of this Act, this Act shall apply in relation to deaths occurring after the expiration of a period of one month beginning with the date on which it is passed.

(6) The enactments mentioned in Schedule 4 to this Act are hereby repealed to the extent specified in the third column of that Schedule, but this subsection shall not affect the operation of those enactments in relation to deaths occurring before the expiration of the said period.

## SCHEDULES

### SCHEDULE 1

Section 1.

#### STATUTORY PROVISIONS AUTHORISING DISPOSAL OF PROPERTY ON DEATH WITHOUT REPRESENTATION

#### PART I

#### ENACTMENTS

Short title and chapter	Provision amended by section 1
The Friendly Societies Act 1829 (10 Geo. 4. c. 56).	Section 24.
The Army Pensions Act 1830 (11 Geo. 4 & 1 Will. 4. c. 41).	Section 5.
The Loan Societies Act 1840 (3 & 4 Vict. c. 110).	Section 11.
The Navy and Marines (Property of Deceased) Act 1865 (28 & 29 Vict. c. 111).	Sections 5, 6 and 8.
The Provident Nominations and Small Intestacies Act 1883 (46 & 47 Vict. c. 47).	Section 7 except as it applies in Northern Ireland.
The Great Western Railway Act 1885 (48 & 49 Vict. c. cxlvii).	Section 45(8).
The Regimental Debts Act 1893 (56 & 57 Vict. c. 5).	Sections 7 and 9 and, except in relation to liability to estate duty section 16.
The Merchant Shipping Act 1894 (57 & 58 Vict. c. 60).	Section 176(1)(a) and (b).
The Taff Vale Railway Act 1895 (58 & 59 Vict. c. cxxii).	Section 18(10).
The Friendly Societies Act 1896 (59 & 60 Vict. c. 25).	Section 58 except as it applies in Northern Ireland.
The Superannuation (Ecclesiastical Commissioners and Queen Anne's Bounty) Act 1914 (4 & 5 Geo. 5. c. 5).	Section 7.
The School Teachers (Superannuation) Act 1918 (8 & 9 Geo. 5. c. 55).	Section 8.
The Constabulary (Ireland) Act 1922 (12 & 13 Geo. 5. c. 55).	Paragraph 15(3) of Part II of the Schedule.
The London Midland and Scottish Railway Act 1924 (14 & 15 Geo. 5. c. liv).	Section 61(11) except as it applies in Northern Ireland.
The Southern Railway Act 1924 (14 & 15 Geo. 5. c. lxvi).	Section 99(12).
The Teachers (Superannuation) Act 1925 (15 & 16 Geo. 5. c. 59).	Paragraph 8 of Schedule 1.
The Government Annuities Act 1929 (19 & 20 Geo. 5. c. 29).	Sections 21 and 57.

SCH. 1

Short title and chapter	Provision amended by section 1
The Superannuation (Various Services) Act 1938 (1 & 2 Geo. 6. c. 13).	Section 2.
The Greenwich Hospital Act 1942 (5 & 6 Geo. 6. c. 35).	Section 2.
The London and North Eastern Railway Act 1944 (7 & 8 Geo. 6. c. x).	Section 3(12)(b).
The U.S.A. Veterans' Pensions (Administration) Act 1949 (12, 13 & 14 Geo. 6. c. 45).	Section 1(3)(c).
The Local Government Superannuation Act 1953 (1 & 2 Eliz. 2. c. 25).	Section 25(1).
The Building Societies Act 1962 (10 & 11 Eliz. 2. c. 37).	Section 46(1), but not so as to affect paragraph 7 of Schedule 8.
The Industrial and Provident Societies Act 1965 (1965 c. 12).	Section 25.

**PART II**  
**ENABLING ENACTMENTS**

Short title and chapter	Provision amended by section 1
The Pensions and Yeomanry Pay Act 1884 (47 & 48 Vict. c. 55).	Section 4.
The Elementary School Teachers (Superannuation) Act 1898 (61 & 62 Vict. c. 57).	Section 6(1)(d).
The Post Office Savings Bank Act 1954 (2 & 3 Eliz. 2. c. 62).	Section 7(2).
The Trustee Savings Banks Act 1954 (2 & 3 Eliz. 2. c. 63).	Section 21(5).

**PART III**  
**INSTRUMENTS**

Title and number	Provision amended by section 1
Rules of the Supreme Court ... .. Amended regulations dated 11th July 1907 and made by the Secretary of State for War under section 4 of the Pensions and Yeomanry Pay Act 1884.	Rule 11 of Order 22. Paragraph 1.
Regulations as to the suitors fund and fee fund accounts (S.R. & O. 1913/1332).	Regulation 13(b) and (c) and Form 1 in the Appendix.
The Elementary School Teachers (Superannuation) Rules 1919 (S.R. & O. 1920/2298).	Rule 15.

SCH. 1

Title and number	Provision amended by section 1
Regulations dated 27th November 1920 and made by the Secretary of State for Air under section 4 of the Pensions and Yeomanry Pay Act 1884 as applied to the Royal Air Force by the Air Force (Application of Enactments) (No. 2) Order 1918.	Paragraph 1.
The Royal Irish Constabulary Pensions Order 1922 (S.R. & O. 1922/945).	Article 15(3).
Supreme Court Fund Rules 1927 (S.R. & O. 1927/1184).	Rule 62 and Forms 63 and 64 in the Appendix.
The Trustee Savings Banks Regulations 1929 (S.R. & O. 1929/1048).	Regulation 28(1).
The Savings Certificate Regulations 1933 (S.R. & O. 1933/1149).	Regulation 19(1).
Rules of the Supreme Court (Northern Ireland) 1936 (S.R. & O. 1936/70).	Rule 12 of Order 22.
County Court Rules (S.R. & O. 1936/626)	Rule 22 of Order 48.
Treasury Order dated 8th April 1938 prescribing certain public departments for the purposes of section 8 of the Superannuation Act 1887 and making regulations with respect to the distribution without probate under the said section of sums due from a public department (S.R. & O. 1938/303).	Article 2 and the Schedule.
The Superannuation (Various Services) Regulations 1938 (S.R. & O. 1938/304).	Article 1 and the Schedule.
The Post Office Savings Bank Regulations 1938 (S.R. & O. 1938/556).	Regulation 39(1).
The Compensation to Seamen (War Damage to Effects) Scheme 1945 (S.R. & O. 1945/1164).	Article 4.
The Navy and Marines (Property of Deceased) Order 1956 (S.I. 1956/1217).	Article 16.
The Premium Savings Bonds Regulations 1956 (S.I. 1956/1657).	Regulation 9.
The Teachers (Superannuation) (Scotland) Regulations 1957 (S.I. 1957/356).	Regulation 58(1).
The Military Pensions (Commonwealth Relations Office) Regulations 1959 (S.I. 1959/735).	Regulation 2 and the Schedule.
The Court of Protection Rules 1960 (S.I. 1960/1146).	Rule 83(2).
The Police Pensions Regulations 1962 (S.I. 1962/2756).	Regulation 57(3).
The Firemen's Pension Scheme Order 1964 (S.I. 1964/1148).	Article 47(3).

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## Section 2.

## SCHEDULE 2

STATUTORY PROVISIONS AUTHORISING DISPOSAL OF  
PROPERTY ON DEATH BY NOMINATION

Title and chapter or serial number	Provision amended by section 2
The Trade Union Act Amendment Act 1876 (39 & 40 Vict. c. 22).	Section 10 except as it applies in Northern Ireland.
The Great Western Railway Act 1885 (48 & 49 Vict. c. cxlvii).	Section 45(7).
The Taff Vale Railway Act 1895 (58 & 59 Vict. c. cxxii).	Section 18(9).
The Friendly Societies Act 1896 (59 & 60 Vict. c. 25).	Sections 56(1) and 57(1), except as they apply in Northern Ireland.
The London Midland and Scottish Railway Act 1924 (14 & 15 Geo. 5. c. liv).	Section 61(9).
The Southern Railway Act 1924 (14 & 15 Geo. 5. c. lxxvi).	Section 99(10).
The Trustee Savings Banks Regulations 1929 (S.R. & O. 1929/1048).	Regulations 11, 21 and 22.
The Industrial and Provident Societies Act 1965 (1965 c. 12).	Section 23(3)(c).

## Section 3.

## SCHEDULE 3

EXTENSION OF ENACTMENTS RELATING TO INTESTACIES  
THE LOAN SOCIETIES ACT 1840

(3 &amp; 4 Vict. c. 110)

In section 11—

for the words “ that no will was made and left by such deceased person ” there shall be substituted the words “ that no will of the deceased has been or will be proved ”;

the words “ under the Statute of Distribution ” and the word “ intestate ” in each place where it occurs, shall be omitted; and

after the words “ although no letters of administration shall have been taken out ” there shall be inserted the words “ and no probate of any will has been granted ”.

THE PROVIDENT NOMINATIONS AND SMALL  
INTESTACIES ACT 1883

(46 &amp; 47 Vict. c. 47)

In section 7—

the words “ intestate and ” shall be omitted;

after the words “ without letters of administration ” there shall be inserted the words “ or probate of any will ”.

In section 8, the words “ intestate, and ” shall be omitted.

THE GREAT WESTERN RAILWAY ACT 1885  
(48 & 49 Vict. c. cxlvii)

SCH. 3

In section 45(8) the words “intestate and” shall be omitted, and after the words “without letters of administration” there shall be inserted the words “or probate of any will”.

THE TAFF VALE RAILWAY ACT 1895  
(58 & 59 Vict. c. cxxii)

In section 18(10) the words “intestate and” shall be omitted, and after the words “without letters of administration” there shall be inserted the words “or probate of any will”.

THE FRIENDLY SOCIETIES ACT 1896  
(59 & 60 Vict. c. 25)

In section 58(1) the words “intestate and” shall be omitted, and after the words “without letters of administration” there shall be inserted the words “or probate of any will”.

THE LONDON MIDLAND AND SCOTTISH RAILWAY ACT 1924  
(14 & 15 Geo. 5. c. liv)

In section 61(11) the words “intestate and” shall be omitted, and after the words “without letters of administration” there shall be inserted the words “or probate of any will”.

THE SOUTHERN RAILWAY ACT 1924  
(14 & 15 Geo. 5. c. lxvi)

In section 99(12) the words “intestate and” shall be omitted, and after the words “without letters of administration” there shall be inserted the words “or probate of any will”.

THE BUILDING SOCIETIES ACT 1962  
(10 & 11 Eliz. 2. c. 37)

In section 46—

- in subsection (1) the word “intestate” shall be omitted;
- in subsection (2), after the words “without the grant of letters of administration” there shall be inserted the words “or probate of any will”, and the words from “with respect to the distribution” to the end of the subsection shall be omitted;
- in subsection (3), for the words “died intestate” there shall be substituted the words “has died”; and
- in subsection (4) the words “in the belief that he died intestate” shall be omitted.

THE INDUSTRIAL AND PROVIDENT SOCIETIES ACT 1965  
(1965 c. 12)

In section 25(1) the word “intestate” shall be omitted, and after the words “without letters of administration” there shall be inserted the words “or probate of any will”.

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SCHEDULE 4

REPEALS

Session and Chapter	Short Title	Extent of Repeal
3 & 4 Vict. c. 110.	The Loan Societies Act 1840.	In section 11 the words "under the Statute of Distribution" and the word "intestate" in both places where it occurs.
46 & 47 Vict. c. 47.	The Provident Nominations and Small Intestacies Act 1883.	Except as the Act applies in Northern Ireland— In section 7 the words "intestate and". In section 8 the words "intestate and".
48 & 49 Vict. c. cxlvii.	The Great Western Railway Act 1885.	In section 45(8) the words "intestate and".
58 & 59 Vict. c. cxxii.	The Taff Vale Railway Act 1895.	In section 18(10) the words "intestate and".
59 & 60 Vict. c. 25.	The Friendly Societies Act 1896.	In section 58(1), except as it applies in Northern Ireland, the words "intestate and".
14 & 15 Geo. 5. c. liv.	The London Midland and Scottish Railway Act 1924.	In section 61(11), except as it applies in Northern Ireland, the words "intestate and" and the words from "and section 6" to the end.
14 & 15 Geo. 5. c. lxvi.	The Southern Railway Act 1924.	In section 99(12) the words "intestate and" and the words from "and section 6" to the end.
7 & 8 Geo. 6. c. x.	The London and North Eastern Railway Act 1944.	Section 3(12)(c).
11 & 12 Geo. 6. c. 39.	The Industrial Assurance and Friendly Societies Act 1948.	Section 18(3).
1 & 2 Eliz. 2. c. 25.	The Local Government Superannuation Act 1953.	Section 25(2).
10 & 11 Eliz. 2. c. 37.	The Building Societies Act 1962.	In section 46, in subsection (1) the word "intestate", in subsection (2) the words from "with respect to the distribution" to the end of the subsection and in subsection (4) the words "in the belief that he died intestate".
1965 c. 12.	The Industrial and Provident Societies Act 1965.	Section 24(4). In section 25(1) the word "intestate".





# Control of Office and Industrial Development Act 1965

## 1965 CHAPTER 33

An Act to impose further restrictions (with retrospective effect, in the case of land in the metropolitan region) on the development of land in so far as any such development may relate to office premises; to provide, in relation to industrial development, for modifying the exemptions conferred in England and Wales by section 39 of the Town and Country Planning Act 1962 and in Scotland by section 19 of the Local Employment Act 1960; and for purposes connected with the matters aforesaid. [5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### PART I

#### OFFICE DEVELOPMENT

- 1.—(1) This Part of this Act applies to any development of land which consists of or includes—
- (a) the erection of a building containing office premises,  
or
  - (b) the extension or alteration of a building by the addition of, or the conversion of premises into, office premises,  
or
  - (c) a change of use whereby premises which are not office premises become office premises.
- Development requiring office development permit.

## PART I

(2) The areas to which this Part of this Act applies are—

- (a) the metropolitan region ;
- (b) any area in Great Britain outside the metropolitan region which is for the time being designated for the purposes of this paragraph by an order made by the Board of Trade :

Provided that the Board of Trade may at any time by order direct that the metropolitan region, or a part of that region specified in the order, shall cease to be, or to be included in, an area to which this Part of this Act applies.

(3) Subject to the following provisions of this Part of this Act, an application to the local planning authority for planning permission to carry out any development to which this Part of this Act applies on land within an area to which this Part of this Act applies shall be of no effect unless a permit (in this Part of this Act referred to as an "office development permit") in respect of that development is issued under this Part of this Act by the Board of Trade, and a copy of the permit is furnished to the local planning authority together with the application.

(4) In exercising their discretion to issue or withhold office development permits, the Board of Trade shall have particular regard to the need for promoting the better distribution of employment in Great Britain.

Exemption by reference to office floor space.

2.—(1) Notwithstanding anything in the preceding section, an office development permit shall not be required for the purposes of an application for planning permission to carry out any development (in this section referred to as "the proposed development") if the office floor space to be created by the proposed development, together with any office floor space created or to be created by any related development, does not exceed the prescribed exemption limit.

(2) For the purposes of the preceding subsection development shall, in relation to an application for planning permission (in this section referred to as "the relevant application"), be taken to be "related development" if—

- (a) it related, or is to relate, to the same building as that to which the proposed development is to relate (in this subsection referred to as the "relevant building"), or
- (b) it related, or is to relate, to a building which is, or is to be, contiguous or adjacent to the relevant building, and it was, or is to be, development comprised in, or for the purposes of, the same scheme or project or for the purposes of the same undertaking as the proposed development,

and (in either case) it fulfils one or other of the conditions mentioned in subsection (3) or subsection (4) of this section, as the case may be, and is not excluded by subsection (5) of this section.

(3) The said conditions, in relation to land within the metropolitan region, are—

- (a) that it is development for which, before the date of the relevant application, planning permission has been granted by a planning decision made on or after 5th November 1964 (whether before or after the passing of this Act);
- (b) that it is development (not falling within the preceding paragraph) which has (whether before or after the passing of this Act) been initiated on or after 5th November 1964 but before the date of the relevant application and is not development for which planning permission was granted by a planning decision made before 5th November 1964;
- (c) that it is development in respect of which an application to the local planning authority for planning permission either is pending on the date of the relevant application or is made on that date.

(4) The said conditions, in relation to land within an area to which this Part of this Act applies outside the metropolitan region, are—

- (a) that it is development for which, before the date of the relevant application, planning permission has been granted by a planning decision made on or after the specified date;
- (b) that it is development (not falling within the preceding paragraph) which has been initiated on or after the specified date but before the date of the relevant application and is not development for which planning permission was (whether before or after the passing of this Act) granted by a planning decision made before the specified date;
- (c) that it is development in respect of which an application to the local planning authority for planning permission either is pending on the date of the relevant application or is made on that date,

and in this subsection “the specified date”, in relation to an area, means such date (not being earlier than the date on which the order comes into operation) as may be specified in the order designating that area as an area to which this Part of this Act applies.

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(5) Where, before the date of the relevant application, an office development permit has been issued in respect of development which, apart from this subsection, would be related development for the purposes of subsection (1) of this section,—

- (a) the development in respect of which the permit was issued, and
- (b) any other development which was carried out before the issue of that permit, or for which planning permission was granted by a planning decision made before the issue of that permit,

shall not be taken to be related development for those purposes.

(6) In this section “the prescribed exemption limit”, subject to the next following subsection, means 3,000 square feet; any reference to development relating to a building is a reference to development consisting of or including the erection, extension or alteration of the building or a change of use of the whole or part of the building; and any reference to an application pending on a particular date is a reference to an application made before that date and not withdrawn, where no planning decision on that application has been made before that date.

(7) The Board of Trade may by order direct that such number of square feet (whether greater or less than 3,000 but not less than 1,000) as may be specified in the order shall be the prescribed exemption limit for the purposes of this section, either generally or in relation to any particular area to which this Part of this Act applies in accordance with subsection (2) of the preceding section or in relation to any particular part of such an area.

Retrospective control in metropolitan region.

3.—(1) In relation to an application made to the local planning authority before the passing of this Act for planning permission to carry out development to which this Part of this Act applies on land within the metropolitan region, where no planning decision has before the passing of this Act been made on that application,—

- (a) subsection (3) of section 1 of this Act, with the substitution, for the words “together with the application”, of the words “as soon as practicable after the permit is issued”, and
- (b) subsection (4) of that section and section 2 of this Act,

shall have effect as they have effect in relation to applications for planning permission made after the passing of this Act.

(2) Where before the passing of this Act an application was made to the local planning authority for planning permission for development consisting of or including the erection on land in Greater London of a building containing office premises, or consisting of or including the extension of a building on land in

Greater London by the addition of office premises, and on that application planning permission for such development was granted before the passing of this Act, then, unless that planning permission was granted before 5th November 1964 and either—

- (a) a building was before that date erected, or (as the case may be) the building was before that date extended, in accordance with that planning permission, or
- (b) a building contract was made before that date which specifically related to the land, or part of the land, in respect of which the planning permission was granted and which provided for the erection thereon of such a building, or the making of such an extension, in accordance with that planning permission,

the provisions of subsection (5) of this section shall (except where subsection (4) of this section or section 5(2) of this Act applies) have effect in relation to that planning permission.

(3) Where before the passing of this Act an application was made to the local planning authority for planning permission—

- (a) to carry out, on land in Greater London, development to which this Part of this Act applies, other than such development as is mentioned in the last preceding subsection, or
- (b) to carry out any development to which this Part of this Act applies on land within the metropolitan region but outside Greater London,

and on that application planning permission to carry out the development in question was granted before the passing of this Act, then, unless the planning permission was granted before 5th November 1964, the provisions of subsection (5) of this section shall (except where the next following subsection applies) have effect in relation to that planning permission.

(4) Notwithstanding anything in subsection (2) or subsection (3) of this section, the provisions of the next following subsection shall not have effect in relation to planning permission for any development if the office floor space to be created by that development does not exceed 3,000 square feet.

(5) Where in accordance with subsections (2) to (4) of this section the provisions of this subsection are to have effect in relation to planning permission granted for carrying out development on land within the metropolitan region, then, subject to section 4 of this Act,—

- (a) the planning permission shall by virtue of this section be deemed not to have effect so long as that land continues to be land within an area to which this Part of this Act applies ;
- (b) for the purposes of Part IV of the Act of 1962 anything done before the passing of this Act, as well as anything

## PART I

done after the passing of this Act at a time when that land continues to be land within such an area, shall, in so far as (apart from this subsection) it was development authorised by that planning permission, be deemed to have been done without the grant of planning permission; and

(c) for the purposes of section 2(3)(a) of this Act that planning permission shall be disregarded.

(6) Where in any proceedings (whether civil or criminal) it falls to be determined whether the provisions of the last preceding subsection have effect in relation to a grant of planning permission, and the question arises whether a building contract was made as mentioned in subsection (2)(b) of this section, the burden of proving that a building contract was so made shall be on the party who alleges it.

Office development permit where retrospective control applies.

4. Where, in accordance with the provisions of the last preceding section, paragraphs (a) and (b) of subsection (5) of that section have effect in relation to planning permission granted for carrying out development on land within the metropolitan region, and an office development permit in respect of that development is issued under this Part of this Act, those paragraphs shall thereupon cease to have effect in relation to that planning permission.

Mixed industrial and office development.

5.—(1) Subject to the following provisions of this section, the provisions of this Part of this Act shall have effect without prejudice to the operation of sections 38 and 39 of the Act of 1962 (which relate to industrial development); and, where the provisions of this Part of this Act and of those sections are applicable to the same application for planning permission, the requirements of both must be complied with.

(2) Where before the passing of this Act an application was made to the local planning authority for planning permission for development consisting of or including the erection on land in Greater London of a building containing office premises or consisting of or including the extension of a building on land in Greater London by the addition of office premises together with other premises, and—

(a) in accordance with sections 38 and 39 of the Act of 1962 an industrial development certificate was required for that development, and such a certificate was issued in respect of it by the Board of Trade, and

(b) planning permission for the development was granted before 5th November 1964,

then, notwithstanding that neither of the conditions specified in paragraphs (a) and (b) of subsection (2) of section 3 of this Act is fulfilled, the provisions of subsection (5) of that

section shall not have effect in relation to that planning permission.

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(3) Where by virtue of subsection (1) of section 3 of this Act the provisions specified in paragraphs (a) and (b) of that subsection have effect as therein mentioned in relation to an application for planning permission made before the passing of this Act, and under section 38 of the Act of 1962 an industrial development certificate was issued for the purposes of that application, then if—

- (a) an office development permit for the purposes of that application is withheld by the Board of Trade, and
- (b) the applicant wishes to proceed with the application in so far as it relates to development other than development to which this Part of this Act applies,

the applicant may notify the local planning authority accordingly, specifying the modifications subject to which the application is to be treated as having been made, and the Act of 1962 and any order or regulations made thereunder shall have effect in relation to the application as if it had been made as so modified.

6.—(1) An office development permit in respect of any development may be issued subject to such restrictions on the making of an application for planning permission for that development (whether as to the period within which, or the persons by whom, such an application may be made, or otherwise) as the Board of Trade consider appropriate in the exercise of their discretion as mentioned in section 1(4) of this Act; and, where an office development permit in respect of any development is issued subject to any such restrictions, and an application for planning permission for that development is made which does not comply with those restrictions, the provisions of this Part of this Act shall apply in relation to that application as if no such permit had been issued.

Restrictions or conditions attached to office development permit.

(2) Without prejudice to the preceding subsection, an office development permit may be issued either unconditionally or subject to such conditions as the Board of Trade consider appropriate in the exercise of their discretion as mentioned in section 1(4) of this Act; and any reference in this Part of this Act to conditions attached to an office development permit is a reference to conditions subject to which such a permit is so issued.

(3) In so far as any of the conditions attached to an office development permit are of such a description that (apart from this section) they could not have been imposed under the Act

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of 1962, that Act shall apply in relation to any application for planning permission for the purposes of which that permit is required, and to any planning permission granted on such an application, as if the powers conferred by that Act included power to impose conditions of that description.

(4) Where conditions are attached to an office development permit, and, on an application for planning permission for the purposes of which that permit is required, planning permission is granted, the authority granting the permission shall grant it subject to those conditions, with or without other conditions.

(5) Planning permission to which the last preceding subsection applies shall not be invalid by reason only that the requirements of that subsection are not complied with ; but where—

- (a) any such planning permission is granted without complying with the requirements of that subsection, or
- (b) planning permission for carrying out development on land within the metropolitan region having been granted before the passing of this Act, an office development permit in respect of that development is issued in the circumstances specified in section 4 of this Act and conditions are attached to that permit,

the planning permission shall be deemed to have been granted subject to the conditions attached to the office development permit, or (if any other conditions were imposed by the authority granting the permission) shall be deemed to have been granted subject to the conditions attached to the permit in addition to the conditions so imposed.

Planning permission where no office development permit required.

7.—(1) This section applies—

- (a) to any planning permission granted on or after 5th November 1964, but before the passing of this Act, for the erection of a building on land within the metropolitan region, and
- (b) to any planning permission granted after the passing of this Act for the erection of a building on land which, at the time when the planning permission is granted, is within an area to which this Part of this Act applies,

where (in either case) the erection of that building would not constitute development to which this Part of this Act applies or (if it would constitute such development) the circumstances are such that no office development permit is required for the erection of that building.

(2) Any planning permission to which this section applies, which was granted as mentioned in paragraph (a) of the preceding subsection, shall be deemed to have been granted subject



to the following condition (in addition to any other conditions imposed by the authority granting the permission), that is to say, that the use of the building, whether as originally erected or as subsequently extended or altered, shall be restricted so that (whether in consequence of a change of use or otherwise) it does not at any time contain office premises having an aggregate office floor space which exceeds the prescribed exemption limit.

(3) Any planning permission to which this section applies, which is granted as mentioned in paragraph (b) of subsection (1) of this section, shall be granted subject to the condition specified in subsection (2) of this section, with or without other conditions.

(4) Planning permission to which the last preceding subsection applies shall not be invalid by reason only that the requirements of that subsection are not complied with; but in that case the permission shall be deemed to have been granted subject to the condition specified in subsection (2) of this section, or (if any other conditions are imposed by the authority granting the permission) shall be deemed to have been granted subject to the condition specified in subsection (2) of this section in addition to the conditions so imposed.

(5) In this section "the prescribed exemption limit", in relation to planning permission granted as mentioned in paragraph (a) of subsection (1) of this section, means 3,000 square feet, and, in relation to planning permission granted as mentioned in paragraph (b) of that subsection, means that number of square feet which, at the time when the planning permission is granted, is for the purposes of section 2 of this Act the prescribed exemption limit in relation to the land to which the planning permission relates, whether—

- (a) by virtue of subsection (6) of that section, or
- (b) if an order under subsection (7) of that section is for the time being in force and applies to the area, or part of an area, in which that land is situated, by virtue of that order.

8.—(1) This section applies to any condition subject to which planning permission is granted in accordance with the provisions of section 6 or section 7 of this Act, or subject to which planning permission is by virtue of either of those sections deemed to have been granted, whether it is a condition which could have been imposed apart from this Part of this Act or not.

Provisions as to conditions imposed or implied in pursuance of s. 6 or s. 7.

(2) If the planning permission is or was granted by the local planning authority, the Minister shall not be required to entertain an appeal under section 23 of the Act of 1962 from the decision of the local planning authority, in so far as that decision relates or related to any condition to which this section applies.

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(3) Where planning permission is granted subject to a condition to which this section applies, and it appears to the authority granting the permission that the condition could have been imposed apart from the provisions of this Part of this Act, and would have been imposed if this Part of this Act had not been enacted, the decision granting the permission may include a certificate to that effect; and, where such a certificate is included in a decision of the local planning authority—

(a) the Minister shall not be required to entertain an appeal from the decision in so far as it includes the certificate, but

(b) subject to the preceding paragraph, section 23 of the Act of 1962 shall have effect in relation to the certificate as it has effect in relation to any other part of the decision.

(4) On an appeal under section 46 of the Act of 1962 against an enforcement notice relating to anything done in contravention of a condition to which this section applies, the Minister shall not be required to entertain the appeal in so far as the appellant claims that planning permission free from that condition ought to be granted.

(5) No compensation under Part VI, Part VII or Part X of the Act of 1962 shall be payable in respect of the imposition of any condition to which this section applies.

(6) For the purposes of section 129(1)(b) of the Act of 1962 (which relates to purchase notices) no account shall be taken of any condition to which this section applies.

(7) Where planning permission has effect subject to a condition to which this section applies, and by reason of anything done in a particular part of a building that condition is contravened, any enforcement notice relating to the contravention shall be taken to be served on the owner and occupier of the land to which it relates if it is served on the owner and occupier of that part of the building, whether it is also served on any other person or not.

(8) If any condition imposed by an authority granting planning permission is inconsistent with any condition to which this section applies, the last-mentioned condition shall prevail in so far as it is inconsistent with the condition so imposed.

(9) Where on an application made as mentioned in section 20(1) of the Act of 1962 (as modified by section 11 of this Act) planning permission is granted (either unconditionally or subject to conditions) for a building to be retained, or a use of a building to be continued, without complying with a condition to which this section applies (that condition being one subject to which a previous planning permission was granted or is deemed to have been granted), nothing in section 6 or section 7 of this Act

or in the preceding provisions of this section shall be construed as preventing the subsequent planning permission from operating so as to extinguish or modify that condition, as the case may be.

**9.—(1)** This section applies to any enforcement notice which— Enforcement notices relating to land in Greater London.

(a) relates to the carrying out of development consisting of or including the erection or extension of a building on land in Greater London, and

(b) states that it is served on the grounds that, notwithstanding that planning permission for that development was granted before the passing of this Act, the development is by virtue of section 3(5) of this Act deemed to have been carried out without the grant of planning permission.

(2) An enforcement notice to which this section applies shall not be served except by the Minister or in pursuance of directions given by the Minister under section 207(4) of the Act of 1962.

(3) An enforcement notice to which this section applies—

(a) may be served on any person who, in pursuance of a building contract to which he is a party, is engaged in carrying out operations for the erection or extension of the building in question, in addition to any other persons on whom (by virtue of section 45(3) of the Act of 1962) the notice is required or authorised to be served ;

(b) may require any such operations to be discontinued forthwith, either instead of, or in addition to, any other steps which (in accordance with section 45(4)(b) of that Act) may be required by the notice to be taken.

(4) In so far as an enforcement notice to which this section applies requires any operations to be discontinued forthwith—

(a) the notice, notwithstanding anything in section 45(5) of the Act of 1962 (which provides that an enforcement notice shall take effect at the end of a period not less than 28 days after it is served), shall take effect immediately on its being served, and

(b) section 46(3) of that Act (whereby, on an appeal, an enforcement notice is of no effect while the appeal is pending) shall not apply to the notice ;

but nothing in this subsection shall affect the operation of section 45(5) or section 46(3) of that Act in relation to such a notice in so far as the notice requires any other steps to be taken.

(5) An enforcement notice to which this section applies shall specify a period (not being less than twenty-eight days after the

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service thereof) within which an appeal may be brought against the notice; and in relation to such a notice section 46(1) of the Act of 1962 (which confers a right of appeal against enforcement notices) shall have effect with the substitution, for the words "the period at the end of which it is to take effect", of the words "the period within which an appeal may be brought against the notice."

(6) In relation to any enforcement notice to which this section applies, the grounds on which an appeal may be brought under section 46 of the Act of 1962 shall not include those specified in paragraphs (a) to (c) of subsection (1) of that section, but shall include the grounds specified in Schedule 1 to this Act; and the grounds specified in that Schedule shall be deemed to be included among those mentioned in section 177(1) of that Act (which relates to the validity of enforcement notices).

(7) Where an enforcement notice to which this section applies requires any operations to be discontinued, any person on whom the notice has been served who continues those operations, or causes or permits them to be continued, in contravention of the notice shall be guilty of an offence and liable on summary conviction to a fine not exceeding £100.

(8) If, after a person has been convicted of an offence under the last preceding subsection, he further continues the operations (whether immediately or after an interval) in contravention of the notice, or causes or permits them to be so continued, he shall be guilty of a further offence and liable on summary conviction to a fine not exceeding £20 for each day on which he so continues the operations or causes or permits them to be so continued.

(9) Where an enforcement notice to which this section applies has been served, and either of the following events occurs, that is to say—

- (a) an office development permit is issued in respect of the development to which the notice relates, or
- (b) planning permission for any development of the land to which the notice relates is granted authorising (either unconditionally or subject to conditions) the operations to which the notice relates to be continued,

the enforcement notice shall not have effect in so far as it would prevent or restrict the doing of anything after that event occurs.

**10.**—(1) Where it appears to the Board of Trade that, in accordance with planning permission granted before 5th November 1964, operations for the erection on land in Greater London of a building containing office premises, or for the extension of a building on land in Greater London by the addition of office premises, have been begun on or after that date (whether before or after the passing of this Act) or had

Power to  
require  
information  
as to building  
contracts.

been begun but not completed before that date or are about to begin, and no office development permit in respect of the erection or extension of that building has been issued, the Board may serve on any person who is—

- (a) the applicant on whose application the planning permission was granted, or
- (b) the owner of the land, or
- (c) the person carrying out or about to carry out the operations,

a notice under this section requiring him to furnish to the Board such information, and to produce for examination on behalf of the Board documents in his custody or under his control of any such description, as may be specified in the notice for the purpose of enabling the Board to ascertain whether a building contract for the erection or extension of the building was made before 5th November 1964 and who is the owner of the land.

(2) A notice under this section may require the information to which it relates to be furnished within such time as may be specified in the notice, and may require the documents to which it relates to be produced at such time and place as may be so specified:

Provided that the time specified in such a notice for furnishing any information or producing any document shall not be earlier than the end of the period of twenty-eight days after the service of the notice.

(3) If any person on whom a notice is served under this section fails without reasonable excuse to comply with a requirement imposed by the notice, he shall be guilty of an offence and liable on summary conviction to a fine not exceeding £100; and if any such person—

- (a) in furnishing any information required by the notice, makes a statement which he knows to be false in a material particular, or recklessly makes a statement which is false in a material particular, or
- (b) produces for examination in accordance with the notice a document which to his knowledge has been wilfully falsified,

he shall be guilty of an offence and liable on summary conviction to a fine not exceeding £100 or imprisonment for a term not exceeding three months or both or on conviction on indictment to a fine or imprisonment for a term not exceeding two years or both.

(4) Where an offence under this section committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part

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of, any director, manager, secretary or other similar officer of the body corporate or any person who was purporting to act in any such capacity, he as well as the body corporate shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(5) In this section “director”, in relation to a body corporate established by or under any enactment for the purpose of carrying on under national ownership any industry or part of an industry or undertaking, being a body corporate whose affairs are managed by its members, means a member of that body corporate.

Planning permission to retain buildings or works or continue use of land.

11.—(1) The provisions of this section shall have effect in relation to—

- (a) applications for planning permission made (whether before or after the passing of this Act) as mentioned in section 20(1) of the Act of 1962 (in this section referred to as “section 20 applications”), and
- (b) planning permissions granted before the passing of this Act in accordance with section 20(2) of that Act (in this section referred to as “section 20 permissions”).

(2) An office development permit shall be required for the purposes of a section 20 application if the circumstances are such that, in accordance with this Part of this Act, such a permit would have been required if the application had been for planning permission to construct or carry out the building or works, or to institute the use of land, which the section 20 application seeks permission to retain or continue or (as the case may be) seeks permission to retain or continue without complying with a condition previously imposed.

(3) Where by virtue of the last preceding subsection an office development permit is required for the purposes of a section 20 application, subsections (3) and (4) of section 1 and subsection (1) of section 3 of this Act shall have effect in relation to that application accordingly.

(4) In relation to a section 20 permission relating to land within the metropolitan region, where the circumstances are such that any of the provisions specified in the next following subsection would have had effect in relation thereto if it had been a corresponding grant of planning permission for development, those provisions shall have effect as if it had been a corresponding grant of planning permission for development.

(5) The provisions referred to in the last preceding subsection are subsections (2) to (6) of section 3 and sections 4, 9 and 10 of this Act; and in the last preceding subsection “corresponding grant of planning permission for development”, in relation to a section 20 permission, means a grant of planning permission

to construct or carry out the buildings or works, or to institute the use of land, of which the section 20 permission authorises the retention or continuance or (as the case may be) authorises the retention or continuance without complying with a condition previously imposed.

12.—(1) This section applies to any purchase notice served on or after 5th November 1964 (whether before or after the passing of this Act) in respect of land within the metropolitan region, or served after the passing of this Act in respect of land which, at the date of service of the notice, is within an area to which this Part of this Act applies outside the metropolitan region, where either—

- (a) planning permission for the carrying out on that land, or part of it, of development to which this Part of this Act applies was granted before the passing of this Act, but by virtue of section 3(5) of this Act that planning permission is for the time being deemed not to have effect, or
- (b) the purpose for which that land, or part of it, is or was used at the date of service of the notice, or was last used before that date, is or was that of a building containing office premises.

(2) In relation to a purchase notice to which this section applies, the provisions of the Act of 1962 shall have effect as if, after subsection (4) of section 132 of that Act (action by Minister in relation to purchase notice), there were inserted the following subsection:—

“(4A) Where the purchase notice is one to which section 12 of the Control of Office and Industrial Development Act 1965 applies, the Minister may, if he thinks fit, determine not to confirm the notice without taking any such action as is mentioned in subsections (2) to (4) of this section”,

and as if, in subsection (5) of that section, after the words “not to confirm the purchase notice” there were inserted the words “either in pursuance of subsection (4A) of this section or”.

(3) Where in pursuance of subsection (4A) of the said section 132 (as modified by the last preceding subsection) the Minister has determined not to confirm a purchase notice to which this section applies, and on a subsequent date the land to which that notice related ceases to be within an area to which this Part of this Act applies,—

- (a) a further purchase notice may be served on or after that date in respect of the planning decision to which the previous notice related, and
- (b) for the purposes of any regulations made under the Act of 1962 as to the time within which a purchase

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notice may be served, the service of such a further purchase notice shall not be treated as out of time if it is served within the period which would be applicable in accordance with those regulations if the planning decision referred to in the preceding paragraph had been made on that subsequent date.

(4) In determining, for the purposes of subsection (1)(b) of this section, for what purpose any land is used, or was last used, as the case may be, no account shall be taken—

- (a) of any use in accordance with planning permission granted for a limited period, or
- (b) of any use in respect of which, before the date of service of the purchase notice, an enforcement notice had been served and had become effective, or
- (c) of any use of land at a time when it is or was not covered by a building.

Service of notices.

13. Section 214 of the Act of 1962 (service of notices) shall have effect in relation to the service on any person of a notice which (not being authorised or required to be served on him under that Act) is authorised or required to be served on him by virtue of this Part of this Act, as that section has effect in relation to notices authorised or required to be served under that Act.

Annual report.

14. As soon as may be after the end of March 1966 and after the end of March in each subsequent year the Board of Trade shall prepare a report on the performance of their functions under this Part of this Act, and shall lay the report before Parliament.

Meaning of "office premises".

15.—(1) Subject to the following provisions of this section, in this Part of this Act "office premises" means premises falling within either of the following descriptions, that is to say—

- (a) premises whose sole or principal use is to be use as an office or for office purposes ;
- (b) premises to be occupied together with premises falling within the preceding paragraph and to be so occupied wholly or mainly for the purposes of the activities to be carried on in the last-mentioned premises.

(2) Where, in relation to an application for planning permission for the erection of a building, or in relation to a grant of such planning permission, it falls to be determined, for the purposes of the preceding subsection, what is to be the sole or principal use of any premises to be contained in the building, regard shall be had—

- (a) in the case of an application for planning permission, to the proposed use (as indicated in the application) of the building or of different parts of the building, and



- (b) in the case of a grant of planning permission, to the purposes specified in the planning permission as those for which the building, or different parts of the building, may be used.

(3) Where, in relation to an application for planning permission for the extension or alteration of a building, or in relation to a grant of such planning permission, it falls to be determined, for the purposes of subsection (1) of this section, what is to be the sole or principal use of any premises which are to be added to the building or altered within it (in this subsection referred to as “the new premises”), regard shall be had—

- (a) in the case of an application for planning permission, to the proposed use (as indicated in the application) of the new premises, and
- (b) in the case of a grant of planning permission, to the purposes specified in the planning permission as those for which the new premises may be used.

(4) For the purposes of the application of this Part of this Act in relation to development in so far as it consists of a change in the use of land, and for the purposes of sections 7(2) and 12 of this Act, “office premises” (subject to the following provisions of this section) means premises falling within either of the following descriptions, that is to say—

- (a) premises whose sole or principal use is as an office or for office purposes ;
- (b) premises occupied together with premises falling within the preceding paragraph and so occupied wholly or mainly for the purposes of the activities carried on in the last-mentioned premises ;

and for the purposes of paragraph (a) of this subsection any question as to sole or principal use, in relation to premises contained in a building, shall be determined by reference to those premises alone and not by reference to the building taken as a whole.

(5) In this section “office purposes” includes the purposes of administration, clerical work, handling money, telephone and telegraph operating and the operation of computers, and “clerical work” includes writing, book-keeping, sorting papers, filing, typing, duplicating, punching cards or tapes, machine calculating, drawing and the editorial preparation of matter for publication.

(6) The Board of Trade may by order provide that premises of any description specified in the order, or premises used or to be used for any purposes so specified, shall not be office premises for the purposes of this Part of this Act.

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**Interpretation**  
**of Part I.**

**16.—(1)** In this Part of this Act “premises” means a part of a building, “building” includes any structure, and “erection”, in relation to a building, includes re-erection; “building contract” means a contract (other than a lease) which is made in relation to land whereby a person undertakes to erect or extend a building on that land in the course of the carrying on by him of a business consisting wholly or mainly of the execution of building operations, or of building operations and engineering operations; and “the metropolitan region” (subject to the next following subsection) means Greater London together with the areas specified in Schedule 2 to this Act.

(2) For the purposes of this Part of this Act—

(a) land shall be taken to be, and at all material times to have been, in Greater London if it is in the area which constituted Greater London on 1st April 1965;

(b) land shall be taken to be, and at all material times to have been, in an area specified by name in Schedule 2 to this Act if it is in the area bearing that name on 1st April 1965 as that area was constituted on that date.

(3) In this Part of this Act “office floor space” means gross floor space comprised in office premises; and for the purposes of this Part of this Act the amount of any such space shall be ascertained by external measurement of that space, whether the office premises in question are or are to be bounded (wholly or partly) by external walls of a building or not.

(4) Subsections (1), (4) and (5) of section 221 of the Act of 1962 (interpretation), with the exception of the definitions of “building” and of “erection” in relation to buildings in subsection (1) of that section, shall apply for the purposes of this Part of this Act as they apply for the purposes of that Act.

(5) In this Part of this Act any reference to the granting of planning permission for the carrying out of any development of land is a reference to the granting of planning permission for that development—

(a) either in respect of that land taken by itself or in respect of that land together with other land, and

(b) either on an ordinary application or on an outline application (that is to say, an application for planning permission subject to subsequent approval on any matters).

(6) Any reference in this Part of this Act to a building containing office premises includes a reference to a building of which every part consists or is to consist of office premises;

and any reference in this Part of this Act to the addition of office premises includes a reference to the addition of office premises together with other premises.

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(7) Any reference in this Part of this Act to an application made as mentioned in section 20(1) of the Act of 1962 includes a reference to an application which by virtue of section 64(2) of that Act (which relates to appeals against enforcement notices) is deemed to have been made for such planning permission as is mentioned in section 20(2) of that Act.

17. Any order made under this Part of this Act which designates an area in Scotland for the purposes of section 1(2)(b) of this Act may contain such provisions as appear to the Board of Trade to be requisite for the purposes of substituting in this Part of this Act, in its application to that area, for references therein to provisions of the Act of 1962, references to the corresponding provisions of the enactments for the time being in force in Scotland relating to town and country planning, and otherwise for adapting this Part of this Act to those enactments.

Application of Part I to Scotland.

18.—(1) Unless Parliament otherwise determines, the preceding provisions of this Part of this Act shall cease to have effect at the end of the period of seven years beginning with the date on which this Act is passed.

Temporary operation of Part I.

(2) Where immediately before the end of that period any planning permission has effect subject to a condition subject to which the planning permission is by virtue of this Part of this Act deemed to have been granted, the planning permission shall, as from the end of that period, have effect free from that condition.

(3) Where immediately before the end of that period any planning permission has effect subject to a condition imposed by the authority granting the permission in circumstances where that authority was required by this Part of this Act to impose that condition, then unless the condition is the subject of a certificate under section 8 (3) of this Act, the planning permission shall, as from the end of that period, have effect free from that condition.

(4) An enforcement notice to which section 9 of this Act applies shall not operate so as to prevent or restrict the doing of anything after the end of that period.

(5) Notwithstanding anything in this section, subsection (3) of section 12 of this Act shall not cease to have effect at the end of that period ; and in relation to any land which, immediately before the end of that period, is land within an area to which this Part of this Act applies, any reference in that subsection to the date on which the land ceases to be within such an area shall be construed as a reference to the end of that period.

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1889 c. 63.

(6) Subject to the preceding provisions of this section, at the end of that period section 38(2) of the Interpretation Act 1889 (which relates to the effect of repeals) shall apply as if this Part of this Act had, as from the end of that period, been repealed by another Act.

## PART II

### INDUSTRIAL DEVELOPMENT

Power to vary exemption limit as to industrial floor space.

19.—(1) The Board of Trade may by order direct that subsection (1) of section 39 of the Act of 1962 (whereby an exemption from the requirement of an industrial development certificate is conferred by reference to the creation of industrial floor space within a limit of 5,000 square feet) shall be amended by substituting, for the number of square feet specified in that subsection as originally enacted or as previously amended under this subsection, such number of square feet as may be specified in the order being not less than 1,000 square feet.

(2) Any amendment made by an order under this section may be made so as to have effect either in relation to the whole of England and Wales or in relation only to a part of England and Wales specified in the order.

(3) Any amendment made by such an order shall have effect—

- (a) in relation to applications for planning permission relating to land in any area to which the order applies which are made on or after the date on which the order comes into operation, and
- (b) in relation to applications relating to land in such an area which have been made before that date, other than any application on which a planning decision has been made before that date.

(4) Where in accordance with the last preceding subsection an amendment made by such an order has effect in relation to an application for planning permission made before the date on which the order comes into operation, so much of section 38(1) of the Act of 1962 as requires a copy of an industrial development certificate to be furnished to the local planning authority together with the application shall have effect in relation to that application with the substitution, for the words “together with the application”, of the words “as soon as practicable after the certificate is issued”.

(5) In the application of this section to Scotland there shall be substituted, for any reference to England and Wales, a reference to Scotland, and, for references to section 38(1) and section 39(1) of the Act of 1962, references respectively to section 12(4) of the Town and Country Planning (Scotland) Act 1947 and section 19(2) of the Local Employment Act 1960.

1947 c. 53.  
1960 c. 18.

**.20.**—(1) In subsection (1) of section 39 of the Act of 1962, after the words “the development in question”, there shall be inserted the words “(in this section referred to as ‘the proposed development’)”; subsection (3) of that section, except the definition of “industrial floor space”, shall cease to have effect; and the following subsections shall be added at the end of that section:—

PART II  
Amendment  
of section 39  
of Act of 1962.

“(4) For the purposes of subsection (1) of this section development shall, in relation to an application for planning permission (in this section referred to as ‘the relevant application’), be taken to be ‘related development’ if—

- (a) it related, or is to relate, to the same building as that to which the proposed development is to relate (in this subsection referred to as the ‘relevant building’), or
- (b) it related, or is to relate, to a building which is, or is to be, contiguous or adjacent to the relevant building, and it was, or is to be, development comprised in, or for the purposes of, the same scheme or project or for the purposes of the same undertaking as the proposed development,

and (in either case) it fulfils one or other of the conditions mentioned in the next following subsection.

(5) The said conditions are—

- (a) that it is development for which, before the date of the relevant application, planning permission has been granted by a planning decision made on or after 1st April 1960;
- (b) that it is development which has been initiated on or after 1st April 1960 but before the date of the relevant application and is not development for which planning permission has been granted by a planning decision made on or after 1st April 1960;
- (c) that it is development in respect of which an application to the local planning authority for planning permission either is pending on the date of the relevant application or is made on that date.

(6) For the purposes of paragraph (c) of the last preceding subsection, an application is pending on a particular date if—

- (a) it is made before that date and not withdrawn, and
- (b) no planning decision on that application has been made before that date.

## PART II

(7) In subsection (4) of this section and in this subsection 'building' does not include a part of a building; and any reference in subsection (4) of this section to development relating to a building is a reference to the erection, extension, alteration or re-erection of the building or a change of use of the whole or part of the building."

(2) In accordance with the preceding subsection, but subject to the next following subsection, section 39 of the Act of 1962 shall have effect as set out in Schedule 3 to this Act.

(3) The amendments made by subsection (1) of this section shall have effect, and section 39 of the Act of 1962 shall accordingly have effect as set out in the said Schedule, whether the relevant application (as defined by subsection (4) of that section as so set out) was made before or is made after the passing of this Act, unless on that application a planning decision has been made before the passing of this Act.

Amendment  
of section 19  
of Local  
Employment  
Act 1960.  
1960 c. 18.

21.—(1) In section 19 of the Local Employment Act 1960—

(a) in subsection (2), after the words "the development in question" there shall be inserted the words "(in this section referred to as 'the proposed development')"; and for the words from "any other development relating to the same building" to the words "since the commencement of this Act" there shall be substituted the words "any related development"; and for the words from "any such other development" to the end of the subsection there shall be substituted the words "any related development, any floor space created or to be created by that development or by development carried out, or for which planning permission under Part II of the Town and Country Planning (Scotland) Act 1947 has been granted, before the issue of the certificate";

(b) after subsection (2) there shall be inserted the following subsections:—

"(2A) For the purposes of the last foregoing subsection development shall, in relation to an application for planning permission (in this section referred to as 'the relevant application'), be taken to be 'related development' if—

(a) it related, or is to relate, to the same building as that to which the proposed development is to relate (in this subsection referred to as the 'relevant building'), or

(b) it related, or is to relate, to a building which is, or is to be, contiguous or adjacent to the relevant building, and it was, or is to be, development comprised in, or for the

1947 c. 53.

purposes of, the same scheme or project or for the purposes of the same undertaking as the proposed development, and (in either case) it fulfils one or other of the conditions mentioned in the next following subsection.

(2B) The said conditions are—

- (a) that it is development for which, before the date of the relevant application, planning permission has been granted by a planning decision made on or after 1st April 1960 ;
- (b) that it is development which has been initiated on or after 1st April 1960 but before the date of the relevant application and is not development for which planning permission has been granted by a planning decision made on or after 1st April 1960 ;
- (c) that it is development in respect of which an application to the local planning authority for planning permission either is pending on the date of the relevant application or is made on that date.

(2C) For the purposes of paragraph (c) of the last foregoing subsection, an application is pending on a particular date if—

- (a) it is made before that date and not withdrawn, and
- (b) no planning decision on that application has been made before that date.

(2D) In subsection (2A) of this section and in this subsection 'building' does not include a part of a building, and any reference in subsection (2A) of this section to development relating to a building is a reference to the erection, extension, alteration, or re-erection of the building or a change of use of the whole or part of the building." ; and

(c) in subsection (3) the words from "and 'group'" to the end of the subsection shall cease to have effect.

(2) In accordance with the preceding subsection, but subject to the next following subsection, the said section 19 shall have effect as set out in Schedule 4 to this Act.

(3) The amendments made by subsection (1) of this section shall have effect, and the said section 19 shall accordingly have effect as set out in the said Schedule, whether the relevant application (as defined by subsection (2A) of that section as so

- PART II** set out) was made before or is made after the passing of this Act, unless on that application a planning decision has been made before the passing of this Act.
- Interpretation of Part II.** **22.**—(1) Subsections (1), (4) and (5) of section 221 of the Act of 1962 shall apply for the purposes of this Part of this Act, in its application to England and Wales, as they apply for the purposes of that Act.
- (2) In relation to Scotland—
- 1954 c. 73. (a) expressions used in this Part of this Act and in Part II of the Town and Country Planning (Scotland) Act 1954 have in this Part the same meanings as they have in that Part ;
- 1960 c. 18. (b) the expression “ industrial development certificate ” has in this Part of this Act the same meaning as in Part II of the Local Employment Act 1960 ; and
- 1959 c. 70. (c) subsections (3), (4) and (7) of section 69 of the said Act of 1954, and subsection (9) of section 54 of the Town and Country Planning (Scotland) Act 1959, shall apply for the purposes of this Part of this Act as they apply for the purposes of those Acts respectively.

**PART III****SUPPLEMENTARY PROVISIONS****Provisions as to orders.**

**23.**—(1) Any power conferred by this Act to make an order shall be exercisable by statutory instrument, and shall include power to vary or revoke the order by a subsequent order.

(2) Any order under this Act may contain such transitional, supplementary and incidental provisions as may appear to the Board of Trade to be appropriate.

(3) Any order under this Act which designates an area for the purposes of section 1(2)(b) of this Act shall cease to have effect at the end of the period of twenty-eight days beginning with the day on which the order is made (but without prejudice to anything previously done under the order or to the making of a new order) unless before the end of that period the order is approved by a resolution of each House of Parliament.

(4) In reckoning any period for the purposes of the last preceding subsection, no account shall be taken of any time during which Parliament is dissolved or prorogued or during which both Houses are adjourned for more than four days.

(5) Any statutory instrument containing an order made under this Act, other than any such order as is mentioned in subsection (3) of this section, shall be subject to annulment in pursuance of a resolution of either House of Parliament.



**24.—**(1) Anything required or authorised by or under this Act to be done by, to or before the Board of Trade may be done by, to or before the President of the Board, any Minister of State with duties concerning the affairs of the Board, any secretary, under-secretary or assistant secretary of the Board or any person authorised in that behalf by the President.

PART III  
Performance  
of functions  
of Board  
of Trade.

(2) Any administrative expenses incurred by the Board of Trade in consequence of the provisions of this Act (including any increase attributable to this Act in the administrative expenses of the Board of Trade under any other enactment) shall be defrayed out of moneys provided by Parliament.

**25.—**(1) In this Act “the Act of 1962” means the Town and Country Planning Act 1962.

Interpretation,  
and supple-  
mentary  
provisions.  
1962 c. 38.

(2) In this Act any reference to land in Greater London, or within the metropolitan region, or within any other area to which Part I or an order under Part II of this Act applies, shall be construed as a reference to land of which any part is within the area in question.

(3) Except in so far as the context otherwise requires, any reference in this Act to an enactment shall be construed as a reference to that enactment as amended or extended by or under any other enactment, including this Act.

(4) In relation to England and Wales, section 199(1)(b) of the Act of 1962 (whereby the restrictions imposed by certain provisions of that Act apply to a limited extent to Crown land) shall have effect as if the provisions of this Act (except sections 17 and 21 thereof) were included in Part III of that Act.

(5) In relation to Scotland, section 83(2)(b) of the Town and Country Planning (Scotland) Act 1947 (whereby the restrictions imposed by certain provisions of that Act apply to a limited extent to Crown land) shall have effect as if the provisions of this Act, in its application to Scotland, were included in Part II of that Act.

1947 c. 53.

**26.—**(1) This Act may be cited as the Control of Office and Industrial Development Act 1965.

Short title,  
citation and  
extent.

(2) The Town and Country Planning Acts 1962 and 1963 and this Act may be cited together as the Town and Country Planning Acts 1962 to 1965; and the Town and Country Planning (Scotland) Acts 1947 to 1963 and this Act may be cited together as the Town and Country Planning (Scotland) Acts 1947 to 1965.

(3) This Act shall not extend to Northern Ireland.

## SCHEDULES

## Section 9.

## SCHEDULE 1

SPECIAL GROUNDS OF APPEAL AGAINST ENFORCEMENT NOTICES  
UNDER SECTION 9

1. That the development to which the enforcement notice relates does not consist of or include the erection on land in Greater London of a building containing office premises, or the extension of a building on land in Greater London by the addition of office premises.
2. That a building was erected before 5th November 1964, or (as the case may be) the building in question was before that date extended, in accordance with planning permission for the development to which the enforcement notice relates.
3. That a building contract was made before that date which specifically related to the land, or part of the land, in respect of which planning permission was granted for the development to which the enforcement notice relates and which provided for the erection thereon of such a building as is mentioned in paragraph 1 of this Schedule, or for the making of such an extension as is mentioned in that paragraph, in accordance with that planning permission.
4. That the office floor space to be created by the development to which the enforcement notice relates does not exceed 3,000 square feet.
5. That an industrial development certificate was required for development consisting of or including the development to which the enforcement notice relates and that such a certificate was issued in respect of it by the Board of Trade.

## SCHEDULE 2

## Section 16.

## METROPOLITAN REGION OUTSIDE GREATER LONDON

1. In Bedfordshire—  
the borough of Dunstable,  
the urban district of Leighton-Linslade,  
the rural district of Luton.
2. In Berkshire—  
the boroughs of Maidenhead, New Windsor and Wokingham,  
the rural districts of Bradfield, Cookham, Easthampstead,  
Windsor and Wokingham.
3. In Buckinghamshire—  
the boroughs of Aylesbury, High Wycombe and Slough,  
the urban districts of Beaconsfield, Bletchley, Chesham, Eton  
and Marlow,  
the rural districts of Amersham, Aylesbury, Eton, Wing and  
Wycombe.
4. In Essex—  
the borough of Chelmsford,

- the urban districts of Basildon, Benfleet, Brentwood, Canvey Island, Epping, Harlow, Rayleigh, Thurrock, Waltham Holy Cross and Chigwell,      **Secn. 2**  
the rural districts of Chelmsford, Epping and Ongar and Rochford.
5. In Hampshire—  
the borough of Aldershot,  
the urban districts of Farnborough and Fleet,  
the rural district of Hartley Wintney.
  6. The administrative county of Hertfordshire.
  7. In Kent—  
the boroughs of Chatham, Dartford, Gravesend, Gillingham, Maidstone, Rochester and Royal Tunbridge Wells,  
the urban districts of Northfleet, Sevenoaks, Southborough, Swanscombe and Tonbridge,  
the rural districts of Dartford, Maidstone, Malling, Sevenoaks, Strood and Tonbridge.
  8. In Oxfordshire—  
the borough of Henley-on-Thames,  
the rural district of Henley.
  9. The administrative county of Surrey.
  10. In East Sussex—  
the urban districts of Burgess Hill, Cuckfield and East Grinstead,  
the rural districts of Cuckfield and Uckfield.
  11. In West Sussex—  
the urban districts of Crawley and Horsham,  
the rural district of Horsham.
  12. The county borough of Luton.
  13. The county borough of Reading.
  14. The county borough of Southend-on-Sea.

### SCHEDULE 3

SECTION 39 OF THE TOWN AND COUNTRY PLANNING ACT 1962,  
AS AMENDED

Section 20.

39.—(1) Notwithstanding anything in the last preceding section, an industrial development certificate shall not be required if the industrial floor space to be created by the development in question (in this section referred to as “the proposed development”), together with any other industrial floor space created or to be created by any related development, does not exceed five thousand square feet, excluding, where an industrial development certificate has been issued in respect of any related development, any floor space created or to be created by that development or by development carried out, or for which planning permission has been granted, before the issue of that certificate. Exemption of certain classes of development.

SCH. 3

(2) Regulations made for the purposes of the last preceding section by the Board of Trade may direct that no industrial development certificate shall be required in respect of the erection, in any area prescribed by or under the regulations, of industrial buildings of any such class as may be so prescribed, or in respect of a change of use whereby premises in any such area, not being an industrial building of a class so prescribed, will become an industrial building of such a class.

(3) In this section "industrial floor space" means floor space comprised in an industrial building or industrial buildings of any of the prescribed classes.

(4) For the purposes of subsection (1) of this section development shall, in relation to an application for planning permission (in this section referred to as "the relevant application"), be taken to be "related development" if—

- (a) it related, or is to relate, to the same building as that to which the proposed development is to relate (in this subsection referred to as the "relevant building"), or
- (b) it related, or is to relate, to a building which is, or is to be, contiguous or adjacent to the relevant building, and it was, or is to be, development comprised in, or for the purposes of, the same scheme or project or for the purposes of the same undertaking as the proposed development,

and (in either case) it fulfils one or other of the conditions mentioned in the next following subsection.

(5) The said conditions are—

- (a) that it is development for which, before the date of the relevant application, planning permission has been granted by a planning decision made on or after 1st April 1960 ;
- (b) that it is development which has been initiated on or after 1st April 1960 but before the date of the relevant application and is not development for which planning permission has been granted by a planning decision made on or after 1st April 1960 ;
- (c) that it is development in respect of which an application to the local planning authority for planning permission either is pending on the date of the relevant application or is made on that date.

(6) For the purposes of paragraph (c) of the last preceding subsection, an application is pending on a particular date if—

- (a) it is made before that date and not withdrawn, and
- (b) no planning decision on that application has been made before that date.

(7) In subsection (4) of this section and in this subsection "building" does not include a part of a building ; and any reference in subsection (4) of this section to development relating to a building is a reference to the erection, extension, alteration or re-erection of the building or a change of use of the whole or part of the building.

SCHEDULE 4

Section 21.

SECTION 19 OF THE LOCAL EMPLOYMENT ACT 1960 (IN ITS APPLICATION TO SCOTLAND), AS AMENDED

19.—(1) An industrial development certificate shall not be required for the extension of an industrial building if the extension, taken by itself, would not be an industrial building of one of the prescribed classes, but (subject to the provisions of this section) shall be required for the extension of any building if the extension, taken by itself, would be such an industrial building. Minor amendments as to industrial development certificates.

(2) Paragraph (a) of the proviso to the principal enactment (under which an industrial development certificate is not required for a building or extension not exceeding a specified size) shall cease to have effect, but such a certificate shall not be required if the industrial floor space to be created by the development in question (in this section referred to as “the proposed development”) together with any other industrial floor space created or to be created by any related development does not exceed five thousand square feet, excluding, where an industrial development certificate has been issued in respect of any related development, any floor space created or to be created by that development or by development carried out, or for which planning permission under Part II of the Town and Country Planning (Scotland) Act 1947 has been granted, before the issue of the certificate. 1947 c. 53.

(2A) For the purposes of the last foregoing subsection development shall, in relation to an application for planning permission (in this section referred to as “the relevant application”), be taken to be “related development” if—

- (a) it related, or is to relate, to the same building as that to which the proposed development is to relate (in this subsection referred to as the “relevant building”), or
- (b) it related, or is to relate, to a building which is, or is to be, contiguous or adjacent to the relevant building, and it was, or is to be, development comprised in, or for the purposes of, the same scheme or project or for the purposes of the same undertaking as the proposed development,

and (in either case) it fulfils one or other of the conditions mentioned in the next following subsection.

(2B) The said conditions are—

- (a) that it is development for which, before the date of the relevant application, planning permission has been granted by a planning decision made on or after 1st April 1960 ;
- (b) that it is development which has been initiated on or after 1st April 1960 but before the date of the relevant application and is not development for which planning permission has been granted by a planning decision made on or after 1st April 1960 ;
- (c) that it is development in respect of which an application to the local planning authority for planning permission either is pending on the date of the relevant application or is made on that date.

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## SCH. 4

(2C) For the purposes of paragraph (c) of the last foregoing subsection, an application is pending on a particular date if—

(a) it is made before that date and not withdrawn, and

(b) no planning decision on that application has been made before that date.

(2D) In subsection (2A) of this section and in this subsection “building” does not include a part of a building, and any reference in subsection (2A) of this section to development relating to a building is a reference to the erection, extension, alteration, or re-erection of the building or a change of use of the whole or part of the building.

(3) In this section “industrial floor space” means floor space comprised in an industrial building or industrial buildings of any of the prescribed classes.

1947 c. 53.

(4) Nothing in subsection (1) of section 16 of the Town and Country Planning (Scotland) Act 1947 shall be construed as requiring an industrial development certificate on an application for permission for the retention on land of an industrial building or the continuance of any use of land.



# British Nationality Act 1965

## 1965 CHAPTER 34

An Act to provide for the acquisition of the status of British subject by alien women who have been married to persons being British subjects without citizenship by virtue of section 13 or 16 of the British Nationality Act 1948 or British subjects by virtue of section 2 of that Act, and for purposes connected with the matter aforesaid. [5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

- 1.—(1) A woman shall be entitled, subject to the provisions of this section, on making application to the Secretary of State in the prescribed manner, to be registered as a British subject by virtue of this section if she satisfies the Secretary of State that she is an alien and has been married to a person who, at the date of the application, is, or, but for his death, would be—
- (a) a British subject without citizenship by virtue of section 13 of the principal Act (which provides for a British subject whose citizenship was, at the commencement of the principal Act, potentially that of a country mentioned in section 1(3) of that Act, but had not then been ascertained, to remain a British subject without citizenship during a transitional period); or
- (b) a British subject without citizenship by virtue of section 16 of the principal Act (which enables a person who, before the coming into force of the principal Act, ceased, on the loss of British nationality by a parent, to be a British subject, and would otherwise have been a British subject without citizenship under the said section 13, to become a British subject without citizenship and for that section to apply to him); or
- Registration as British subjects of alien women who have been married to persons being British subjects without citizenship by virtue of section 13 or 16 of principal Act or British subjects by virtue of section 2 thereof.

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(c) a British subject by virtue only of section 2(1) of the principal Act (which provides that a citizen of the country that is now known as the Republic of Ireland and is therein referred to as Eire who was, immediately before the commencement of the principal Act, also a British subject, shall remain a British subject if a notice is given claiming that he should so remain),

and a person registered as a British subject by virtue of this section shall be a British subject by virtue of this section as from the date on which she is so registered.

(2) A person shall not be entitled to be registered as a British subject by virtue of this section except on her taking an oath of allegiance in the form specified in Schedule 1 to the principal Act.

(3) If, by any enactment for the time being in force in any country mentioned in section 1(3) of the principal Act, provision corresponding to subsection (1) above, or to so much thereof as has effect by virtue of any one or two of paragraphs (a), (b) and (c) thereof, is made for enabling a woman who is an alien to become a British subject, a woman who by virtue of that enactment is a British subject shall, so long as she remains a British subject by virtue thereof, be deemed also to be a British subject by virtue of this section.

(4) A woman who, under the principal Act, has renounced, or has been deprived of, citizenship of the United Kingdom and Colonies, or who, under the following provisions of this Act, has been deprived of the status of British subject shall not be entitled to be registered as a British subject by virtue of this section but may be so registered with the approval of the Secretary of State.

(5) Section 8 of the principal Act (registration in Commonwealth countries and territories) shall have effect in relation to this section as it has effect in relation to section 6 of that Act.

Provisions as to women being British subjects by virtue of marriage to British subjects without citizenship.

2.—(1) This section applies to a woman who is a British subject by virtue of section 1 of this Act by virtue of her having satisfied the Secretary of State that she has been married to such a person as is mentioned in section 1(1)(a) or 1(1)(b) of this Act.

(2) A woman to whom this section applies shall cease to be a British subject by virtue of section 1 of this Act if she becomes a citizen of the United Kingdom and Colonies, a citizen of any country mentioned in section 1(3) of the principal Act, or a citizen of the Republic of Ireland.

(3) Section 6 of the principal Act (which, among other things, enables a citizen of a country mentioned in the said section 1(3) to be registered as a citizen of the United Kingdom and Colonies on his satisfying certain conditions) shall apply to a woman to



whom this section applies as it applies to a citizen of a country mentioned in the said section 1(3), and section 8 and section 9 of the principal Act (by which a person registered under the said section 6 or 8 is to be a citizen of the United Kingdom and Colonies from the date of registration) shall have effect as if any reference therein to the said section 6 included a reference to that section as it applies by virtue of this subsection.

(4) Subject to the next following subsection, a woman to whom this section applies shall become a citizen of the United Kingdom and Colonies when an order under section 32(8) of the principal Act (under which the Secretary of State may by order declare the date on which, for the purposes of the principal Act, a citizenship law of a country mentioned in the said section 1(3) is to be deemed to have taken effect in that country) is made in relation to the country so mentioned of which the person marriage to whom qualified her to become a British subject by virtue of section 1 of this Act was, at the relevant date, or, but for his death, would then have been, potentially a citizen.

(5) Where a woman to whom this section applies qualified for registration under section 1 of this Act by virtue of marriage to a person who at the relevant date was, or, but for his death, would have been, potentially a citizen of more than one of the countries mentioned in the said section 1(3), she shall become a citizen of the United Kingdom and Colonies as soon as an order under the said section 32(8) has been made in relation to each of the countries so mentioned of which that person at that date was, or but for his death, would have been, potentially a citizen.

(6) In this section "relevant date", in relation to a woman to whom this section applies, means the date of the application in pursuance of which she became a British subject by virtue of section 1 of this Act.

3.—(1) Subject to the provisions of this section, the Secretary of State may by order deprive any person who is for the time being registered as a British subject by virtue of section 1 of this Act of the status of British subject by virtue as aforesaid, if the Secretary of State is satisfied that the registration was obtained by fraud, false representation or the concealment of a material fact; and, on the coming into force of an order under this section depriving a person of that status, she shall cease to be a British subject by virtue of the said section 1.

Deprivation of status of British subject acquired by registration under this Act.

(2) The Secretary of State shall not under this section deprive a person of the status of British subject unless he is satisfied that it is not conducive to the public good that that person should continue to be a British subject.

(3) Subsections (6) and (7) of section 20 of the principal Act shall apply for the purpose of affording a right to an inquiry to a woman against whom an order is proposed to be made under this section as they apply for the purpose of affording such a right to a person against whom an order is proposed to be made under the said section 20 depriving a person of citizenship of the United Kingdom and Colonies by registration on the ground that the registration was obtained by means of fraud, false representation or the concealment of a material fact; and section 22 of the principal Act (exercise of functions of the Secretary of State under the said section 20 in colonies and protectorates) shall have effect in relation to the foregoing provisions of this section as it has effect in relation to the said section 20.

Provision for stateless children of British subjects by virtue of section 1(1) of this Act.  
1964 c. 54.

4. Sub-paragraph (1) of paragraph 3 of the Schedule to the British Nationality (No. 2) Act 1964 (which sub-paragraph provides that if a person satisfies the condition as to residence specified therein and has the qualifications mentioned in sub-paragraphs (2), (3) or (4) of that paragraph, he is qualified for registration as a citizen of the United Kingdom and Colonies under section 1 of that Act (acquisition by stateless person of citizenship by registration)) shall have effect as if the reference therein to the qualifications so mentioned included a reference to qualification by virtue of the following provision, that is to say, a person born after the commencement of this Act shall have the said qualifications if his mother was, at the time when he was born, a British subject by virtue of section 1(1) of this Act.

Citation, supplemental provisions and commencement.  
1948 c. 56.

5.—(1) This Act may be cited as the British Nationality Act 1965, and this Act and the British Nationality Acts 1948 to 1964 may be cited as the British Nationality Acts 1948 to 1965.

(2) In this Act “the principal Act” means the British Nationality Act 1948, and the supplemental provisions contained in sections 26 to 30, 32 and 33 of that Act shall have effect for the purposes of this Act as they have effect for the purposes of that Act.

(3) Any reference in this Act to a provision of the principal Act shall, unless the context otherwise requires, be construed as a reference to that provision as amended by any other enactment.

(4) This Act shall come into force at the expiration of the period of two months beginning with the date on which it is passed.



# Shops (Early Closing Days) Act 1965

## 1965 CHAPTER 35

An Act to provide for a shop's early closing day to be selected by its occupier; to abolish the power to change the closing time on early closing days and the power to extend early closing day requirements to exempted shops; to substitute the expression "early closing day" for the expression "weekly half-holiday" in the Shops Act 1950; and for purposes connected with the matters aforesaid. [5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) The week day on which a shop is required to be closed for the serving of customers by one o'clock in the afternoon in pursuance of section 1(1) of the Shops Act 1950 (in this Act referred to as "the early closing day") shall, subject to subsection (4) of this section, be fixed by the occupier of the shop in accordance with subsections (2) and (3) of this section; and accordingly subsections (2) and (3) of the said section 1 (which authorise local authorities to fix early closing days by order and provide for early closing days to be fixed by the occupiers of shops only in cases where they are not fixed by the local authority) are hereby repealed.

Selection of shop's early closing day by its occupier.  
1950 c. 28.

(2) The occupier of every shop to which the said section 1 applies—

- (a) shall keep conspicuously displayed in the shop, so as to be visible from outside the shop at an entrance used by its customers, a notice specifying the day selected by him as the early closing day for the shop; and

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(b) may, subject to the next following subsection, alter that day by specifying a different day in the notice aforesaid; and the day for the time being specified in the notice shall be the early closing day for the shop.

(3) The occupier shall not be entitled to alter the early closing day for a shop except—

- (a) after the expiration of the period of three months beginning with the date on which that day became or last became the early closing day for the shop; and
- (b) where in accordance with the foregoing paragraph he has altered the early closing day for the shop from a particular day to another day and the period of one month beginning with the date of the alteration has not expired, by again specifying that particular day in the notice aforesaid;

and where the occupier of a shop has exercised as respects the shop the power conferred by paragraph (b) of this subsection he shall not be entitled to exercise that power again as respects the shop before the expiration of the period of three months beginning with the date on which he exercised it.

(4) Every order fixing an early closing day, in so far as it was made or has effect as if made in pursuance of section 1(2) of the Shops Act 1950 and is in force immediately before the date of the commencement of this Act,—

1950 c. 28.

- (a) shall, unless previously revoked, continue in force until the expiration of the period of three months beginning with that date as if this section had not been passed and shall then cease to have effect; and
- (b) may be revoked during that period as if this section had not been passed;

and the provisions of subsections (2) and (3) of this section shall not apply in relation to a shop during any period when an order is in force by virtue of this subsection as respects the shop.

Repeal of powers to change closing time on early closing days and to extend early closing day provisions to exempted shops.

2.—(1) A local authority shall not have power to alter from one o'clock the hour by which a shop must be closed for the serving of customers on its early closing day; and accordingly in section 1(4) of the Shops Act 1950 the words from "either wholly" where they first occur to the words "two o'clock" and the words "either wholly or to such extent as aforesaid" are hereby repealed.

(2) A local authority shall not have power to extend the provisions of the said section 1 to shops to which by virtue of subsection (6) of that section those provisions do not apply; and accordingly the words from "but the local authority" onwards in that subsection are hereby repealed.

3. For any reference to the weekly half-holiday—

(a) in the Shops Act 1950 (which uses that expression to refer to the day commonly known as and in this Act referred to as the early closing day); and

(b) in any order having effect by virtue of section 1(4) of this Act,

Substitution of "early closing day" for "weekly half-holiday" 1950 c. 28.

there shall be substituted a reference to the early closing day; and accordingly in section 74(1) of that Act the definition of "weekly half-holiday" is hereby repealed and immediately after the definition of "contravention" there shall be inserted the following definition:—

" 'early closing day' means, as respects a shop, the day on which the shop is required to be closed for the serving of customers not later than one o'clock in the afternoon in pursuance of section 1 of this Act and the Shops (Early Closing Days) Act 1965 ".

4.—(1) The following provisions of the Shops Act 1950 (being provisions made redundant by section 1 of this Act) are hereby repealed, that is to say—

Consequential amendments, etc.

(a) the proviso to section 3 (which prevents a local authority who have fixed the early closing day for a shop from fixing the same day as the late day for the shop);

(b) in paragraph (a) of the proviso to section 12 (which relates to trading elsewhere than in shops) the words "as respects any day other than the weekly half-holiday";

(c) sections 53(13)(b), 62(2)(b) and 67(4)(b) (which modify as respects certain shops provisions repealed by section 1 of this Act); and

(d) in paragraph (a) of the proviso to section 54(2) (which section enables certain shops in London to be open until two o'clock in the afternoon on Sundays on condition that they are kept closed on a week day specified in pursuance of that section and, among other things, provides that the week day so specified shall be a day other than that fixed by the local authority as the early closing day) the words "the closing day so fixed shall be a day other than the day fixed for the weekly half-holiday by an order made under section one of this Act and" and the words "required by the provisions of that section".

(2) Nothing in the said section 12 shall be construed as requiring any person to comply with the provisions relating to early closing days of the Shops Act 1950 or this Act; and, notwithstanding

anything in section 1(3) of this Act, the occupier of a shop shall be entitled to alter the early closing day for the shop if it is necessary to do so in order to comply with paragraph (a) of the proviso to the said section 54(2) (which, as amended by paragraph (d) of the foregoing subsection, provides that the week day mentioned in the latter paragraph shall not be used as the early closing day for shops of the category there mentioned).

Citation,  
construction  
and extent.

1950 c. 28.

5.—(1) This Act may be cited as the Shops (Early Closing Days) Act 1965, and this Act and the Shops Acts 1950 and 1962 may be cited together as the Shops Acts 1950 to 1965.

(2) This Act shall be construed as one with the Shops Act 1950, and the reference to section 1 of that Act in section 14(1) of that Act (which penalises offences) and the references to Part I of that Act in sections 44 to 46 of that Act (which exempt certain activities from the provisions of that Part) and in section 69(1)(e) of that Act (which provides for the making of regulations) shall be construed as including references to this Act.

(3) Without prejudice to the operation of subsection (2) of this section, this Act shall not extend to Northern Ireland.



# Gas Act 1965

## 1965 CHAPTER 36

An Act to confer additional functions on the Gas Council and to make further provision as to the rating of the Gas Council and Area Gas Boards; to increase the number of members of the Gas Council; to regulate and facilitate the storage of gas by the Council and those Boards in underground strata, and to modify section 52 of the Gas Act 1948; and for connected purposes.

[5th August 1965]

**B** E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### PART I

#### THE GAS COUNCIL

1.—(1) The duties of the Gas Council shall include the duty to promote and assist the co-ordinated development of efficient and economical gas supplies in Great Britain. Manufacture and supply of gas by Gas Council.

(2) Without prejudice to the power of the Gas Council under section 2(2) of the Gas Act 1948 (in this Act referred to as "the principal Act") to perform services for, or act on behalf of, Area Boards, that Council shall have power— 1948 c. 67.

- (a) to manufacture gas, to get or acquire gas in or from Great Britain or elsewhere, and to supply gas in bulk to any Area Board, and
- (b) to manufacture, treat, render saleable, supply or sell any such solid fuels, by-products and products as are mentioned in paragraph (c) of section 1(2) of the principal Act (powers of Area Boards), and
- (c) to carry on all such activities as it may appear to the Council to be requisite, advantageous or convenient for them to carry on for or in connection with the

## PART I

exercise of their powers under either of the foregoing paragraphs.

(3) Where the Minister, after consultation with the Area Board, if any, within whose area the supply is to be given, has authorised the Gas Council to do so, the Gas Council shall also have power to supply gas to any person in Great Britain or elsewhere, and the Gas Council may exercise that power notwithstanding the provisions of section 52 of the principal Act (which restricts the supply of gas by persons other than Area Boards).

(4) The Gas Council, if and so long as they exercise any of the powers conferred on them by this Act, shall so exercise those powers as to secure that the revenues arising from such exercise are not less than sufficient to meet their outgoings in respect thereof properly chargeable to revenue account, taking one year with another.

(5) In carrying out, in the exercise and performance of their functions, any measures involving substantial outlay on capital account, the Gas Council shall act in accordance with a general programme settled by them from time to time with the approval of the Minister.

(6) In exercising and performing their functions the Gas Council shall promote the welfare, health and safety of persons in their employment.

(7) Stamp duty shall not be chargeable on any instrument which is certified to the Commissioners of Inland Revenue by the Gas Council as having been made solely for the purpose of conveying or transferring from an Area Board to the Gas Council any property, interest or right for the purpose of enabling the Gas Council to exercise the powers conferred on them by subsection (2) of this section :

Provided that no such instrument shall be deemed to be duly stamped unless either it is stamped with the duty to which it would but for this subsection be liable, or it has, in accordance with the provisions of section 12 of the Stamp Act 1891, been stamped with a particular stamp denoting that it is not chargeable with any duty or that it is duly stamped.

1891 c. 39.

1956 c. 68.

(8) Part I of the Restrictive Trade Practices Act 1956 shall not apply to any agreement made by the Gas Council under subsection (2) of this section with any Area Board or group of Area Boards for, or for regulating,—

(a) the acquisition from, or supply to, the Board or Boards of gas in bulk ; or

(b) the supply to the Board or Boards of solid fuels, by-products or products ;



not being an agreement under which any Board accepts, or is treated as accepting, a restriction on the persons or classes of persons from whom gas or any other substance of the description dealt with by the agreement is to be acquired.

(9) The Acts mentioned in Schedule 1 to this Act shall be amended as there provided (being amendments relating to the Gas Council).

(10) This section shall be construed as one with the principal Act.

2. The Minister may appoint from amongst persons appearing to him to be qualified as mentioned in paragraph (a) of section 5(4) of the principal Act (constitution of Gas Council) not more than three persons to be members of that Council in addition to the members provided for by paragraphs (a) and (b) of that subsection.

Power to appoint additional members of Gas Council

3.—(1) No premises occupied for operational purposes by the Gas Council shall be liable to be rated, or to be included in any rate, or in any valuation list or valuation roll.

Rating of Gas Council and other gas authorities.

(2) For the purposes of section 6(1) of the Rating and Valuation (Miscellaneous Provisions) Act 1955, and of the corresponding Scottish enactment, gas supplied by the Gas Council to consumers at, or manufactured by the Council at, a place in Great Britain shall be treated as having been supplied or manufactured, as the case may be, by the Gas Board in whose area that place is situated.

1955 c. 9  
(4 & 5 Eliz. 2.).

(3) In estimating the number of therms supplied by a Gas Board—

- (a) for the purposes of any adjustment to be made by reference to the standard number of therms fixed under section 11(2) of the Local Government Act 1958 (which amends the formula for the basic total of rateable values set out in Schedule 3 to the Rating and Valuation (Miscellaneous Provisions) Act 1955), or fixed under the corresponding Scottish enactment, and
- (b) for the purposes of paragraph 4(3) of that Schedule (which provides for apportioning that total among rating areas and for ascertaining the proportion to be allocated to each area) and the corresponding Scottish enactment,
- 1958 c. 55.

any gas supplied by the Gas Council to consumers at any place in Great Britain shall be treated as having been supplied by the Gas Board in whose area that place is situated.

(4) For the purposes of the said Schedule 3 and the said section 11, and of the corresponding Scottish enactments, any gas manufactured by the Gas Council shall be treated as having

## PART I

been manufactured by the Gas Board in whose area the gas is manufactured, and for the purposes of the said section 11, and of the corresponding Scottish enactment, any gas produced by the Gas Council by the application of a process to gas purchased by the Gas Council shall be treated as having been produced by the Gas Board in whose area the gas is so produced by the application of that process to gas purchased by that Gas Board.

(5) Paragraph 12 of the said Schedule 3, and the corresponding Scottish enactment, shall apply where a gasworks of the Gas Council is situated partly in one rating area and partly in one or more other rating areas as they apply where a gasworks of a Gas Board is so situated.

1958 c. 55.

(6) For the purposes of section 11(3) of the Local Government Act 1958 (under which an adjustment is made in applying the said formula to gas purchased by a Gas Board), and of the corresponding Scottish enactment—

- (a) no account shall be taken of gas purchased by a Gas Board from the Gas Council, and
- (b) gas purchased by the Gas Council from any person other than a Gas Board shall be treated as having been purchased by the Gas Boards in the respective quantities settled by a scheme or schemes made from time to time by the Gas Council and approved by the Minister.

1925 c. 90.  
1962 c. 58.

(7) In paragraph 5(b) of Schedule 3 to the Rating and Valuation Act 1925 as set out in section 41 of the Pipe-lines Act 1962 (rateability of pipe-lines) the reference to an Area Board shall include a reference to the Gas Council.

(8) The valuation officer for a rating area shall from time to time make such proposals as may be required for deleting from the valuation list any hereditament consisting of or comprising premises exempted by subsection (1) of this section, and, where such a hereditament comprises premises not so exempted, for including those premises in the list as one or more separate hereditaments.

(9) It is hereby declared that for the purposes of the Acts relating to rating which are mentioned in this section the expression "gas" includes gas in a liquid state, and that—

- (a) the liquefaction of gas, and
- (b) the evaporation of gas in a liquid state,

do not of themselves constitute the manufacture of gas or the application of a process to gas.

(10) In this section "occupied for operational purposes" means occupied exclusively for purposes connected with the

powers conferred on the Gas Council by this Act, but premises so occupied do not include—

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- (a) premises in England and Wales used as a dwelling-house, or
- (b) any shop, room or other place in England and Wales occupied and used by the Gas Council wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of gas, or
- (c) in Scotland, any premises which for the purposes of Part III of the Valuation and Rating (Scotland) Act 1956 c. 60. 1956 would be excepted premises if the Gas Council were a Gas Board.

In determining for the purpose of paragraph (b) of this subsection whether any place is wholly or mainly occupied and used for the sale, display or demonstration of apparatus or accessories for use by consumers of gas, use for the receipt of payments for gas consumed shall be disregarded.

(11) In this section, in its application to England and Wales, expressions used in the Rating and Valuation Act 1925 have 1925 c. 90. the same meanings as they have for the purposes of that Act and, in its application to Scotland, expressions used in the Valuation and Rating (Scotland) Act 1956 have the same meanings as in the said Act of 1956.

(12) For the purposes of this section—

- (a) section 3 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 is the Scottish enactment corresponding to section 11 of the Local Government Act 1958 and paragraph (a) of the said section 3 is the Scottish enactment corresponding to subsections (2) and (3) of the said section 11 ;
- (b) section 24(1) of the Valuation and Rating (Scotland) Act 1956 is the Scottish enactment corresponding to section 6(1) of the Rating and Valuation (Miscellaneous Provisions) Act 1955, Schedule 4 to the said Act of 1956 (4 & 5 Eliz. 2.). is the Scottish enactment corresponding to Schedule 3 to the said Act of 1955 and paragraphs 5 and 11 of the said Schedule 4 are the Scottish enactments corresponding respectively to paragraphs 4(3) and 12 of the said Schedule 3.

## PART II

### UNDERGROUND STORAGE OF GAS BY GAS AUTHORITIES

4.—(1) The Minister may by an order (in this Part of this Act referred to as a “storage authorisation order”) authorise the storage by a gas authority in natural porous strata underground of such kinds of gas (including natural gas) as, having regard to the safety of the public and the need to protect water

**PART II** resources are in the opinion of the Minister suitable for such storage.

(2) A gas authority shall not develop or use any such strata for the storage of gas except in accordance with a storage authorisation order, and a storage authorisation order shall relate only to the capacity of a gas authority as a statutory corporation and shall not authorise the disregard by any gas authority of any enactment or rule of law or exonerate a gas authority from any indictment, action or other proceedings for any nuisance caused by them.

(3) At all stages in the formulation by a gas authority of any proposals for the making of a storage authorisation order, and in the consideration by the Minister of any such proposals, the gas authority or the Minister, as the case may be, shall have regard to the safety of the public and the protection of water resources.

(4) At all stages in the formulation by a gas authority of any proposals for the making of a storage authorisation order, and in the consideration by the Minister of any such proposals, the gas authority or the Minister, as the case may be, having regard to the desirability of preserving natural beauty, of conserving flora, fauna, and geological or physiographical features of special interest, and of protecting buildings and other objects of architectural or historic interest, shall take into account any effect which the proposals might have on the natural beauty of the countryside or on any such flora, fauna, features, buildings or objects.

1963 c. 38.

(5) Section 72 of the Water Resources Act 1963 (control of discharges into underground strata) shall not apply to a discharge of gas into underground strata in accordance with a storage authorisation order.

(6) So far as—

(a) the carrying out or construction of any surface works, boreholes or pipes associated with an underground gas storage which in a storage authorisation order are shown as approved by the Minister for the purposes of this subsection, or

(b) the bringing into use or operation of an underground gas storage in accordance with a storage authorisation order,

1962 c. 38.

constitute development for the purposes of the Town and Country Planning Act 1962, that development shall for the purposes of section 41 of that Act (deemed planning permission) be taken to be authorised by the Minister in making the storage authorisation order.

(7) The provisions of the last foregoing subsection shall apply to Scotland, but for the words from “constitute” to the end of

the subsection there shall be substituted the words “constitute development for the purposes of the Town and Country Planning (Scotland) Acts 1947 to 1963, that development shall for the purposes of section 32 of the Town and Country Planning (Scotland) Act 1947 (planning permission for development by local authorities and statutory undertakers) be taken to be authorised by the Minister in making the storage authorisation order”.

1947 c. 53.

(8) The provisions of Parts I and II of Schedule 2 to this Act shall have effect as respects the contents of a storage authorisation order and the procedure for making it, and—

- (a) the provisions of a storage authorisation order specifying the gas authority to whom the order applies, and
- (b) the provisions of any such order specifying the nature of the gas which may be stored,

may be varied by a further storage authorisation order which shall be made in accordance with the provisions of Part III of that Schedule; and Part IV of that Schedule shall have effect for the purpose of adapting the other provisions of that Schedule in their application to Scotland.

5.—(1) This section shall apply to controlled operations in a storage area and, if a storage authorisation order so provides as respects any area outside the storage area, in that other area (in this Part of this Act referred to as “the protective area”), and for the purposes of this section controlled operations are any description of excavation, mining, quarrying or boring operations in the storage area or the protective area which are carried out wholly or partly below the depth prescribed by the storage authorisation order (which may be a different depth for different parts of either area) and which are begun or continued after the coming into force of the storage authorisation order.

Control of mining and other operations in storage area and protective area.

(2) No person, other than the gas authority authorised to operate the underground gas storage, shall carry out any controlled operations without the consent of the Minister.

(3) An application for the consent of the Minister under this section shall state—

- (a) the name and address of the applicant,
- (b) the extent, purpose and nature of the proposed operations, and the methods proposed to be employed,
- (c) the location and depth of every proposed borehole, shaft, excavation, quarry or other working.

(4) The applicant shall serve a copy of his application on the gas authority to whom the storage authorisation order applies and inform the Minister of the date on which he has done so.

(5) If within twenty-eight days of the date on which the copy of the application is so served, the gas authority inform the Minister that they object to any of the proposals, or if the

**PART II** Minister proposes to refuse consent or to attach any conditions to his consent, the Minister shall afford to the applicant and to the gas authority an opportunity of being heard before a person appointed by the Minister.

(6) The Minister shall take into consideration the application and the report of any such hearing, and may either refuse the application or give his consent with or without any conditions.

(7) The Minister's consent under this section shall enure for the benefit of the land and of all persons for the time being interested in the land.

(8) The Minister after giving his consent, with or without conditions, may at any time revoke his consent or impose conditions or further conditions or revoke or vary any conditions previously imposed but, before acting under this subsection, the Minister shall afford to the gas authority and to any person for the time being interested in the land an opportunity of being heard before a person appointed by the Minister.

(9) The gas authority shall pay to a person making an application for the Minister's consent under this section, or for a decision under subsection (8) of this section, any expenses reasonably incurred by the applicant in the preparation of plans, and any expenses reasonably incurred by him upon other similar matters in connection with the application, including reasonable costs incurred in employing an engineer, surveyor, land agent, solicitor or other person in an advisory capacity.

(10) Particulars of any storage area or protective area in England and Wales, and of the depth prescribed by any storage authorisation order in relation to any part of any such area, as set out in the storage authorisation order, shall be registered in the register of local land charges by the appropriate officer of each local authority in whose area the storage area or protective area is situated; and particulars of any consent given by the Minister under this section, and of any further decision taken by the Minister under subsection (8) of this section, shall be registered in the register of local land charges by the appropriate officer of the local authority in whose area the land affected by the consent or other decision is situated.

(11) On the coming into operation of a storage authorisation order relating to an area in Scotland it shall be recorded as soon as may be in the General Register of Sasines by the gas authority named in the order; and particulars of any consent given by the Minister relating to controlled operations in Scotland shall be recorded as aforesaid by the person who has applied for that

consent, and any further decision taken in relation to that consent under subsection (8) of this section shall be so recorded by the Minister.

(12) It shall be the duty of the gas authority concerned to furnish to any person who is under an obligation to record a consent under the last foregoing subsection all necessary information to enable him to comply with that obligation.

(13) If any person contravenes subsection (2) of this section or fails to comply with any conditions imposed under this section he shall be guilty of an offence under this Part of this Act and shall be liable—

- (a) on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding one hundred pounds, or to both, and
- (b) on conviction on indictment to imprisonment for a term not exceeding two years or to a fine, or to both.

6.—(1) If a gas authority apply in England or Wales to a magistrates' court or in Scotland to the sheriff, and satisfy the court that any controlled operations have been carried out without the consent of the Minister, or that there has been a failure to comply with any conditions subject to which the Minister's consent to the carrying out of any controlled operations has been granted, and that the works specified in the application which consist of the filling in of an excavation, well, borehole or shaft made or sunk in contravention of the last foregoing section, or the taking of any other steps to make good the default, ought to be carried out in the interests of safety, or in order to safeguard property, to preserve water resources or to prevent the suspension, or continued suspension, of the operations of an underground gas storage, the court may make an order authorising the gas authority to execute those works in such manner as they think fit.

Controlled operations: carrying out of works to remedy a default.

(2) Any person having an interest in the land in which the controlled operations have been carried out shall be entitled to appear and be heard on the application by the gas authority to the court, and the court shall not entertain the application unless satisfied that the gas authority have taken reasonable steps to give notice of the application to all such persons who are known to them.

(3) The gas authority shall, as against all persons interested in the land in which the works are to be carried out, and any other land to which entry is required for the purpose of obtaining access to that land, have all such rights as are necessary in order to enable them to execute the order.

(4) Except in a case of emergency, a gas authority shall not in pursuance of subsection (3) of this section demand admission

## PART II

as of right to any land which is occupied unless twenty-four hours' notice of the intended entry has been given to the occupier, and where a gas authority in exercising their powers under subsection (3) of this section cause any damage to land or chattels, any person interested in the land or chattels shall be entitled to compensation in respect of that damage from the gas authority.

(5) Any expenses reasonably incurred by the gas authority in executing the order of a court under this section (but not including any compensation paid by the gas authority under this section) may be recovered by the gas authority from the person who carried out the controlled operations or, as the case may be, failed to comply with any conditions subject to which the Minister's consent was granted.

(6) Any person who wilfully obstructs a person acting under the authority of the order of a court under this section shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding twenty pounds.

(7) Any application under this section to a magistrates' court shall be made by complaint.

(8) In the application of this section to Scotland—

(a) where a gas authority apply to the sheriff for an order under subsection (1) of this section they shall do so by way of summary application, and "sheriff" means a sheriff within whose jurisdiction the controlled operations mentioned in the application have been carried out;

(b) in subsection (4) "chattels" means corporeal moveables.

Compensation for general effect of storage authorisation order.

7. Subject to section 10 of this Act, if a person entitled to an interest in land which consists of or comprises, or is held with, land in a storage area, being an interest subsisting on the date when the storage authorisation order comes into force, proves that the value of his interest on that date is depreciated by the making of the storage authorisation order and its effect under this Part of this Act, the gas authority shall pay to him compensation equal to the amount of the depreciation so far as directly attributable to those causes.

Compensation for refusal of consent to controlled operations, or consent granted subject to conditions.

8.—(1) This section shall apply where the Minister, on an application for his consent to the carrying out of any controlled operations, decides to refuse his consent, or to grant his consent subject to conditions.

(2) Subject to this section, if it is shown that the applicant or any other person—

(a) has incurred expenditure in carrying out work which is rendered abortive by the Minister's decision, or



(b) has otherwise sustained loss or damage which is directly attributable to the Minister's decision,

the gas authority shall pay to the person who has incurred the expenditure or sustained the loss or damage compensation in respect of that expenditure, loss or damage.

(3) For the purposes of this section any expenditure incurred in the preparation of plans for the purposes of any work, or upon any similar matters preparatory thereto, shall be taken to be included in the expenditure incurred in carrying out that work.

(4) In assessing compensation under this section in respect of abortive expenditure no account shall be taken of any expenditure incurred after the storage authorisation order came into force.

(5) No liability to pay compensation shall arise under this section unless it is shown that any planning permission or statutory licence to abstract water which would be required for the carrying out of the controlled operations which are prevented by the Minister's decision has been granted, or could, according to a certificate issued under the provisions of Schedule 3 to this Act, reasonably have been expected to be granted but for the Minister's decision.

If any planning permission or statutory licence to abstract water or any certificate issued under Schedule 3 to this Act which is relied on by the claimant shows that the carrying out of the controlled operations in accordance with the application would be, or could have been expected to be, subject to conditions limitations or restrictions imposed by the local planning authority or by the river authority, it shall be assumed for the purposes of this section that the application is for the carrying out of the controlled operations subject to such conditions, limitations or restrictions.

(6) In assessing compensation under this section no account shall be taken of any expenditure or of any loss or damage if the expenditure, or any act which gave rise to the loss or damage, was not reasonably necessary and was undertaken for the purpose of obtaining compensation, or greater compensation.

(7) In assessing the result of the Minister's decision it shall be assumed that his decision will not at any future time be revoked or modified.

9.—(1) This section shall apply where the Minister after giving his consent to an application for the carrying out of controlled operations withdraws his consent or imposes conditions or further conditions on his consent or varies any conditions previously imposed on his consent. Compensation for withdrawal of consent or variation of conditions.

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(2) Subject to this section, if it is shown that the applicant or any other person—

(a) has incurred expenditure in carrying out work which is rendered abortive by the Minister's decision, or

(b) has otherwise sustained loss or damage which is directly attributable to the Minister's decision,

the gas authority shall pay to the person who has incurred the expenditure or sustained the loss or damage compensation in respect of that expenditure, loss or damage.

(3) For the purposes of this section any expenditure incurred in the preparation of plans for the purposes of any work, or upon any similar matters preparatory thereto, shall be taken to be included in the expenditure incurred in carrying out that work.

(4) In assessing compensation under this section in respect of abortive expenditure no account shall be taken of any expenditure incurred in the period between the time when the storage authorisation order came into force and the time when that consent was given.

(5) No liability to pay compensation shall arise under this section unless it is shown that any planning permission or statutory licence to abstract water which would be required for the carrying out of the controlled operations which are prevented by the Minister's decision has been granted or could, according to a certificate issued under the provisions of Schedule 3 to this Act, reasonably have been expected to be granted but for the Minister's decision.

If any planning permission or statutory licence to abstract water or any certificate issued under Schedule 3 to this Act which is relied on by the claimant shows that the carrying out of the controlled operations would be, or could have been expected to be, subject to conditions, limitations or restrictions imposed by the local planning authority or by the river authority, it shall be assumed for the purposes of this section that the Minister's consent was for the carrying out of the controlled operations subject to such conditions, limitations or restrictions.

(6) In assessing the result of the Minister's decision it shall be assumed that his decision will not at any future time be revoked or modified.

Exclusion of  
double  
compensation.

10.—(1) A right to store gas in an underground gas storage acquired by a gas authority by agreement or compulsorily shall not include a right, as against any other person, to prevent the carrying out of any controlled operations, or of any operations which would be controlled operations but for the provisions

of section 18(7)(a) of this Act ; and compensation for any compulsory acquisition of such a right under section 11 of the principal Act shall be assessed accordingly.

(2) In assessing compensation—

(a) under section 7 of this Act, or

(b) on a claim for compensation for the compulsory acquisition by a gas authority of an interest in or right over any land which involves a claim for the injurious affection of any land,

the effect of sections 5 and 6 of this Act shall be disregarded.

(3) The Lands Tribunal in assessing compensation for the depreciation of an interest in land—

(a) on a claim for compensation under section 7 of this Act, or

(b) on a claim for compensation for compulsory acquisition by a gas authority of an interest in or right over any land which involves compensation for depreciation,

shall make such adjustments as will in the opinion of the Lands Tribunal prevent compensation being paid more than once for the same cause on two or more claims falling within paragraphs (a) and (b) of this subsection, or on one or more such claims when taken with the consideration paid by the gas authority for the acquisition by agreement of any interest in land.

(4) The Lands Tribunal in assessing compensation under section 8 or section 9 of this Act shall make such adjustments as will in the opinion of the Lands Tribunal prevent compensation being paid more than once in respect of the same cause, whether it gives rise to a claim for the depreciation of an interest in land, for abortive expenditure or for other loss or damage.

11.—(1) If after a decision of the Minister under section 5 of this Act has given rise to a liability to pay compensation under section 8 or section 9 of this Act the Minister takes a further decision under the said section 5 with respect to the operations in respect of which the compensation was payable, and the further decision is in all or any respects more favourable than the earlier decision, any person who carries out any operations which would have been unlawful if the Minister had not taken that further decision shall, subject to this section, be liable to pay to the gas authority concerned an amount equal to—

Compensation under ss. 8 and 9 to be repayable in certain circumstances.

(a) so much, if any, of that compensation as is in respect of abortive expenditure which, in consequence of the further decision of the Minister, is no longer abortive, and

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1961 c. 33.

1963 c. 51.

(b) so much of that compensation as is for any ~~loss~~ or damage which is nullified by the further decision, together with interest on that amount from the date on which the operations made lawful by the Minister's further decision were begun until payment at the rate for the time being in force under section 32 of the Land Compensation Act 1961 or, as the case may be, section 40 of the Land Compensation (Scotland) Act 1963.

(2) If, on an application to the Minister, it is shown to the satisfaction of the Minister that, having regard to the probable value of any operations which will give rise to a liability under this section, the operations are not likely to be carried out unless he exercises his powers under this subsection, the Minister may remit the whole or a part of any amount otherwise recoverable under this section.

(3) Particulars of any compensation under section 8 or section 9 of this Act which has been agreed or awarded, together with particulars of the nature and location of the operations in respect of which the compensation is payable, shall be registered in the register of local land charges by the appropriate officer of the local authority in whose area the land is situated.

(4) In Scotland, where compensation has been agreed or awarded as aforesaid it shall be the duty of the gas authority concerned as soon as may be to cause the particulars specified in the last foregoing subsection to be recorded in the General Register of Sasines.

The right to store gas underground and related rights.

12.—(1) A gas authority may be authorised under section 11 of the principal Act (compulsory purchase of land) to purchase compulsorily a right to store gas in an underground gas storage, and Part I of Schedule 4 to this Act shall apply in relation to any such compulsory purchase.

(2) Subject to section 10(1) of this Act, the right acquired under the foregoing subsection shall be an exclusive right to use the stratum for the purpose of the underground gas storage, and to prevent other persons from using it for that or any other purpose.

1925 c. 22.

1925 c. 21.

(3) Where, by a deed or instrument in which it is certified by a gas authority that the instrument is made in connection with the acquisition of rights to store gas in an underground gas storage, any person having an interest in land grants, or agrees to grant, to a gas authority a right to store gas in an underground gas storage or any other right over the land, the grant or agreement shall, subject to the provisions of the Land Charges Act 1925 and the Land Registration Act 1925 applied by the next following subsection, be binding upon any person deriving title

or otherwise claiming under the grantor to the same extent as it is binding upon the grantor, notwithstanding that it would not have been binding upon that person apart from the provisions of this subsection.

(4) Any right to store gas in an underground gas storage which is vested in a gas authority (whether created by compulsory purchase order or not), and any right to which the last foregoing subsection applies, shall be deemed to be a charge affecting land falling within paragraph (iii) of Class D in section 10 of the Land Charges Act 1925, and that Act and the Land Registration Act 1925 shall have effect accordingly.

1925 c. 22.

1925 c. 21.

(5) Where any deed or instrument referred to in subsection (3) of this section relates to a right to store gas in an underground gas storage in Scotland, the deed or instrument shall be recorded as soon as may be by the person deriving a right to store gas as aforesaid in the General Register of Sasines.

(6) A gas authority shall not dispose of a right to store gas in any part of an underground gas storage to a person other than another gas authority or the person who would have been entitled to grant that right if it had not been acquired by any gas authority.

13.—(1) The Minister may authorise a gas authority under section 11 of the principal Act to purchase compulsorily any land which is in a storage area or protective area and which is the site of any well, borehole or shaft for the purpose—

Compulsory purchase of rights as respects wells, boreholes and shafts in storage area and protective area.

(a) of making use of the well, borehole or shaft in connection with the development or use of the underground gas storage (and to the exclusion of its use by any other person), or

(b) where the well, borehole or shaft extends below the depth prescribed by the storage authorisation order, of stopping it up or preventing its use by any other person.

(2) If the well, borehole or shaft in any such land extends below the depth prescribed by the storage authorisation order, the gas authority may be authorised under section 11 of the principal Act to purchase compulsorily such rights as appear to the Minister expedient to enable the gas authority to ensure that the well, borehole or shaft is stopped up, or is prevented from being used by any other person; and Part I of Schedule 4 to this Act shall apply in relation to the compulsory purchase.

(3) For the purpose of enabling a gas authority to obtain access to land which is in a storage area or protective area and—

(a) on which the gas authority propose to construct a well, borehole or shaft to be connected with, or used for

## PART II

any of the purposes of, the underground gas storage, or

(b) which is the site of an existing well, borehole or shaft, the gas authority may be authorised under the said section 11 to purchase compulsorily a right of way over any land either for persons on foot or both for persons on foot and vehicles; and Part I of Schedule 4 to this Act shall apply in relation to the compulsory purchase.

A right of way conferred under this subsection shall, subject to any express provision of the compulsory purchase order, imply—

- (i) the right to construct and maintain gates, stiles and bridges along the right of way together with all such rights as would be implied in the grant of an easement or servitude for a right of way comparable to that conferred by the compulsory purchase order, and
- (ii) where the right of way includes a right to pass over the land with vehicles, a right to transport materials, plant and apparatus in vehicles.

(4) Where in consequence of the exercise by a gas authority of any right acquired under subsection (3) of this section any person suffers loss by reason of damage to, or disturbance in the enjoyment of, any land or chattels, he shall be entitled to compensation in respect of that loss from the gas authority.

(5) Part II of Schedule 4 to this Act (which relates to cases where a well, borehole or shaft is used for the purpose of providing a supply of water) shall have effect for the purposes of this section.

1925 c. 22.  
1925 c. 21.

(6) A right acquired under subsection (2) or subsection (3) of this section shall be deemed to be a charge affecting land falling within paragraph (iii) of Class D in section 10 of the Land Charges Act 1925, and that Act and the Land Registration Act 1925 shall have effect accordingly.

(7) A right acquired as aforesaid in relation to a well, borehole or shaft situated in Scotland shall be recorded as soon as may be by the person acquiring the right in the General Register of Sasines.

1938 c. 52.

(8) Section 17 of the Coal Act 1938 (restriction on alienation of coal and coalmines) shall not prevent the acquisition by a gas authority, whether by agreement or by compulsory purchase, for purposes connected with an underground gas storage of land which is the site of a well, borehole or shaft which forms part of a mine of coal (as defined in section 44(1) of the said Act of 1938), which is disused, or of any rights as respects such a well, borehole or shaft.

(9) References in this section to a storage area or protective area, or the depth prescribed by a storage authorisation order, shall, in relation to a compulsory purchase order which is made under this section after proposals for a storage authorisation order have been submitted to the Minister under paragraph 3 of Schedule 2 to this Act, but before the storage authorisation order takes effect, be taken as references to those areas, or the depth so prescribed, as set out in the proposals, or in an application under paragraph 6 of the said Schedule 2, and any variation of the areas or depth in the storage authorisation order, as compared with those proposals or the application, shall not invalidate the compulsory purchase order.

(10) The provisions of this section are without prejudice to the generality of the provisions of section 11 of the principal Act.

(11) In the application of this section to Scotland, in subsection (4) "chattels" means corporeal moveables.

14.—(1) Subject to this section, and to section 18(8)(b) of this Act, the gas authority shall be absolutely liable in civil proceedings in respect of damage caused by gas in an underground gas storage, or by gas in the boreholes connected with an underground gas storage, or which is escaping from or has escaped from any underground gas storage or any such boreholes. Gas authority's liability for underground gas storage.

(2) For the purposes of the law of tort liability under this section shall be regarded as arising from a duty owed by the gas authority to the person suffering the damage, and in section 1 of the Fatal Accidents Act 1846, references to a wrongful act, neglect or default shall include references to any occurrence which gives rise to liability under this section. 1846 c. 93.

(3) Subject to the Law Reform (Contributory Negligence) Act 1945, where the person suffers the damage as the result of his own fault (including in that expression the fault of his servant or agent) the gas authority shall not be responsible for the damage. 1945 c. 28.

(4) In this section "damage" means loss of life, personal injury and damage to property, and in relation to Scotland for the reference to the law of tort there shall be substituted a reference to the law of reparation.

15.—(1) If the injection of gas into, or the presence of gas in, an underground gas storage, or the escape of gas from an underground gas storage or the boreholes connected with an underground gas storage, pollutes any water or interferes with the flow of any water, or displaces any water located in or percolating through an underground stratum, and as a result Responsibility of gas authority for interference with supplies of water.

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1963 c. 38.

any person is prevented from effectively exercising or enjoying a protected right (as defined in section 26 of the Water Resources Act 1963) which was exercisable at the time when the storage authorisation order came into force, it shall be the duty of the gas authority concerned to pay such compensation, or to take such other steps, as are specified in this section.

(2) If the water obtainable in exercise of the protected right is polluted and it is reasonably practicable and economical to cleanse the amount of water which the users desire to obtain in exercise of that right, whether by means of apparatus permanently installed or by other means, then—

- (a) where the users of the supply are statutory water undertakers or a river authority, the gas authority shall pay to them the costs reasonably incurred by them in cleansing the supply of water so obtained, and
- (b) where the users of the supply are other persons, the gas authority shall at their own cost cleanse the supply of water so obtained.

(3) Where subsection (2) of this section does not apply, and the persons entitled to exercise the protected right are statutory water undertakers or a river authority, the gas authority shall, if the statutory water undertakers or the river authority provide an alternative supply of water, pay to them the costs reasonably incurred by them in doing so:

Provided that the gas authority shall not be liable for those costs if and so far as they are attributable to the supply so provided being superior in quantity or quality to the supply which was being, or might have been, obtained in exercise of the protected right.

(4) Where subsection (2) of this section does not apply, and the persons entitled to exercise the protected right are not statutory water undertakers or a river authority, the gas authority shall, at the request of those persons, and if it is reasonably practicable and economical so to do, provide without charge an alternative supply of water which is in quantity and quality equivalent to the supply which was being, or might have been, obtained in exercise of the protected right.

(5) Where subsection (2), subsection (3) or subsection (4) of this section applies the gas authority shall pay to the persons entitled to relief under those subsections—

- (a) compensation for any loss or damage suffered by them in the period before effective action is taken under those provisions, and



(b) compensation by way of a lump sum payment in respect of the burden, if any, imposed on the persons entitled to exercise the protected right by reason of the charges and fees payable under Part V of the Water Resources Act 1963 in respect of the alternative supply of water to which subsection (3) or subsection (4) of this section relates, having regard to the charges and fees, if any, which would have been so payable in respect of the supply of water which is being replaced, and to any difference in the quantities of water being abstracted. 1963 c. 38.

(6) Where subsections (2) to (5) of this section do not apply the gas authority shall pay compensation for the loss or damage suffered.

(7) The provisions of this section shall be without prejudice to the liability of a gas authority in any criminal proceedings under Part XIV of Schedule 3 to the Water Act 1945 or any other enactment, but liabilities discharged by a gas authority under this section shall go towards mitigating any liability for damages in civil proceedings for the pollution of, or other interference with, the water supply which are not brought by virtue of this section. 1945 c. 42.

(8) Any dispute between a gas authority and any other person as to whether or not it is reasonably practicable and economical to take such steps as are described in subsection (2) or subsection (4) of this section shall be referred to and determined by the Minister and the Minister concerned with water resources acting jointly.

Before determining a dispute referred to them under this subsection, the said Ministers shall afford to the parties to the dispute an opportunity of being heard before a person appointed by the Ministers for the purpose, and shall, in determining the dispute, take the report of the hearing into consideration.

(9) In this section references to a protected right which was exercisable at the time when the storage authorisation order came into force include references to a protected right deriving from a licence issued in substitution for a licence which was in force at that time.

(10) It is hereby declared that statutory water undertakers, a river authority or any other person may surrender any of the rights conferred by this section on such terms as may be agreed with the gas authority.

(11) In the application of this section to Scotland—

(a) for any reference to the exercise or enjoyment of a protected right (as defined by section 26 of the Water Resources Act 1963) there shall be substituted a

## PART II

reference to a right to the enjoyment for any purpose of an existing supply of water including a statutory right to take water ;

(b) for any reference to statutory water undertakers there shall be substituted a reference to a local water authority ;

(c) subsection (5)(b) shall be omitted ;

1945 c. 42.

(d) for the reference to Part XIV of Schedule 3 to the Water Act 1945 there shall be substituted a reference to Part VIII of Schedule 4 to the Water (Scotland) Act 1946.

1946 c. 42.

## Safety conditions.

16.—(1) The Minister may, at any time, if he considers it necessary so to do in the interests of safety, by notice served on a gas authority impose conditions concerning the manner in which the gas authority develop or operate an underground gas storage ; and the Minister may in particular impose—

(a) conditions as to the maximum pressures at which gas may be injected into the underground gas storage,

(b) conditions as to the maximum rates at which gas may be injected into, or withdrawn from the underground gas storage,

(c) conditions as to the provision of boreholes to be used for making observations and measurements,

(d) conditions as to the removal in whole or in part of any ingredient or substance from, or the addition of any ingredient or substance to, gas before it is injected into the underground gas storage,

(e) conditions for securing that operations in connection with the storage of the gas are conducted so as to prevent the leakage of gas,

(f) conditions for securing an efficient system for the testing of water supplies in and adjacent to the storage area and the protective area.

(2) The Minister may at any time, if he considers it necessary so to do in the interests of safety, by notice served on a gas authority require the gas authority to do all or any of the following things, that is,—

(a) to cease injecting gas into an underground gas storage, and

(b) to reduce the quantity of gas in the storage to such quantity as he may specify, and

(c) to take such other measures as respects the storage or any activity or matter connected therewith as appear to the Minister to be expedient in the interests of safety,

and the Minister may include in the requirements terms making the duration of the requirements indefinite or for a definite period variable by a further notice under this subsection.

(3) Any notice under this section shall take effect as from such date as the Minister may specify in the notice, and may at any time be varied or revoked by a subsequent notice under this section.

(4) The gas authority on whom a notice is served under this section may at any time make representations to the Minister as to the date on which the notice is to take effect, or representations as to the variation or revocation of the notice; and the Minister shall take any such representations into account in deciding whether to exercise his powers of variation or revocation under this section.

(5) If a gas authority fail to comply with a condition or requirement imposed in a notice under this section, the gas authority shall be guilty of an offence under this Part of this Act and shall be liable—

- (a) on summary conviction to a fine not exceeding one hundred pounds, and
- (b) on conviction on indictment to a fine of any amount.

(6) In this section references to action necessary in the interests of safety include references to action necessary to protect water resources.

**17.—(1) If—**

- (a) there is a leakage of gas from an underground gas storage, or from the boreholes connected with an underground gas storage, or
- (b) some other event occurs which is of a kind which the Minister has by notice served on the gas authority specified for the purposes of this section,

notice of the event, in such form and accompanied by such particulars as may be specified by the Minister, shall forthwith be given by the gas authority to the Minister; and a gas authority failing to comply with this subsection shall be guilty of an offence under this Part of this Act.

(2) The Minister may, where he thinks it expedient so to do, direct an inquiry to be held into any event notice of which is to be given under the foregoing subsection, or any other event connected with the underground gas storage.

The inquiry shall be held in public and in accordance with the provisions of Schedule 5 to this Act.

Accidents.

## PART II

(3) The Minister may, whether or not he proposes to hold an inquiry in public under the last foregoing subsection into any event connected with an underground gas storage, appoint one of his officers or some other competent person to investigate the event and to make a special report with respect to it, and the Minister may cause any such report to be made public at such time and in such manner as he thinks fit.

1895 c. 36. (4) Where, in the case of an event in Scotland that causes the death of a person, the Minister directs an inquiry to be held in public under this section, no inquiry with regard to that death shall, unless the Lord Advocate otherwise directs, be held in pursuance of the Fatal Accidents Inquiry (Scotland) Act 1895.

(5) It shall be the duty of the gas authority to make arrangements—

(a) for every police force, fire authority, river authority, local water authority, river purification authority and statutory water undertakers who appear to them to be authorities on whom duties will or may fall, or who will or may have to take precautionary or preventive action, in any event within paragraphs (a) and (b) of subsection (1) of this section, and

(b) for such other bodies as the Minister may specify by notice given to the gas authority, being bodies appearing to him to have duties to discharge in any such event,

to be notified immediately on the occurrence of any such event ; and the gas authority shall provide those authorities and bodies with such plans, maps and other information as they may reasonably require in order to enable them to carry out those duties.

A gas authority failing to comply with this subsection shall be guilty of an offence under this Part of this Act.

(6) A gas authority guilty of an offence under this Part of this Act by virtue of this section shall be liable on summary conviction to a fine not exceeding fifty pounds.

Discontinu-  
ance of an  
underground  
gas storage.

18.—(1) If at any time it appears to the Minister necessary in the interests of safety that an underground gas storage should be discontinued, he may serve notice on the gas authority concerned stating that he proposes to make an order requiring the storage to be taken out of operation.

The gas authority may, within six weeks of the date of service of the notice, make representations to the Minister, and the Minister shall take the representations into account.

(2) A gas authority may at any time apply to the Minister for an order requiring the storage to be taken out of operation.

(3) The Minister shall include in an order under this section such provisions as appear to him necessary or expedient for the purpose of ensuring that the gas in the storage, and the stratum in which the gas is stored, do not become or remain a source of danger; and the Minister may, in particular, include among those provisions a requirement that the gas authority shall withdraw, so far as may be practicable, all gas from the storage.

(4) The gas authority shall submit a report to the Minister setting out the steps taken to comply with the order.

(5) Any requirement contained in an order under this section shall take effect as from such date as the Minister may specify in the order, and any such provision may at any time be varied or revoked by a subsequent order under this section.

(6) The gas authority may at any time make representations to the Minister as to the date on which any requirement in the order is to take effect, or representations as to the variation or revocation of the requirement; and the Minister shall take any such representations into account in deciding whether to exercise his powers of making an order varying or revoking any such requirement.

(7) At any time after the making of an order under this section the Minister may, if he considers that it is safe to do so, direct—

- (a) that operations in the storage area and the protective area carried out on or after the date specified in the direction shall not be controlled operations, and
  - (b) that any conditions which may have been imposed on the carrying out of controlled operations in the storage area and the protective area shall cease to have effect on that date.
- (8) If a direction is given under the last foregoing subsection—
- (a) section 11 of this Act shall have effect as if, wherever the Minister gave a decision giving rise to a liability to pay compensation under section 8 or section 9 of this Act, he had given a further decision under section 5 of this Act on the date when the direction comes into force giving his consent to the operations in question without any conditions, and
  - (b) section 14 of this Act shall not apply to any damage (as defined in that section) attributable to an event after the date when the direction comes into force.

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(9) If a gas authority fail to comply with an order under this section, the gas authority shall be guilty of an offence under this Part of this Act and shall be liable—

- (a) on summary conviction to a fine not exceeding one hundred pounds, and
- (b) on conviction on indictment to a fine of any amount.

(10) In this section references to action necessary in the interests of safety include references to action necessary to protect water resources, and the expression “safe” shall be construed accordingly.

Appointment  
of inspectors.

19.—(1) The Minister may appoint as inspectors to assist him in the execution of this Part of this Act such number of persons appearing to him to be qualified for the purpose as he may from time to time consider necessary or expedient, and may make to or in respect of any person so appointed, such payments, by way of remuneration or allowances or otherwise, as the Minister may, with the approval of the Treasury, determine.

(2) Any sums paid by the Minister under the foregoing subsection shall be paid out of moneys provided by Parliament.

(3) Any sums so paid by the Minister, and such part of any expenses incurred by him as he may, with the consent of the Treasury, determine to be incurred in connection with the exercise of his powers under subsection (1) of this section, shall be repaid to him by the Gas Council and paid into the Exchequer.

The reference in this subsection to the Minister’s expenses includes a reference to expenses incurred by any other government department in connection with the Ministry of Power, and to such sums as the Treasury may determine in respect of the use for the purposes of that Ministry of any premises belonging to the Crown.

(4) Any liability of the Gas Council in respect of sums payable by them under the last foregoing subsection on account of pensions shall, if the Minister so determines, be satisfied by way of contributions calculated, at such rate as may be determined by the Treasury, by reference to remuneration.

(5) An inspector shall, for the purpose of the execution of this Part of this Act, have power (subject to production, if so requested, of written evidence of his authority), to do all or any of the following things that is,—

- (a) at all reasonable times to carry out inspections and tests of any underground gas storage, and of the equipment and apparatus used for the storage, and to take samples of any gas, fluid or other matter,

## PART II

- (b) to require the production of, and to inspect, any documents which are in the possession or under the control of the gas authority and which relate to the storage,
- (c) to require any officer or servant of the gas authority having responsibilities as respects the storage to give to the inspector such facilities and assistance with respect to any matters or things to which the responsibilities of that officer or servant extend as are necessary for the purpose of enabling the inspector to exercise the powers conferred on him by paragraph (a) of this subsection.

(6) A person who—

- (a) fails to comply with a requirement imposed under this section by an inspector, or
- (b) obstructs an inspector in the exercise of the powers conferred by this section,

shall be guilty of an offence under this Part of this Act, and shall be liable on summary conviction to a fine not exceeding fifty pounds.

20. Schedule 6 to this Act (which confers powers of entry on land and powers of prospecting and surveying land) shall have effect for the purposes of this Part of this Act. Powers of entry.

21.—(1) Section 68(1) of the principal Act (punishment for false information given for purposes of Act) shall apply as if references in that subsection to any provision of that Act included references to any provision of this Part of this Act. General provisions as to offences under Part II.

(2) Section 69(1) of the principal Act (restriction on institution of prosecutions) shall apply as if the reference in that section to an offence under the said section 68(1) included a reference to an offence under any provision of this Part of this Act.

(3) Where a body corporate is guilty of an offence under any provision of this Part of this Act and that offence is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate or of any person who was purporting to act in any such capacity, he, as well as the body corporate, shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

In this subsection, the expression “director”, in relation to any gas authority or any other body corporate established by or under any enactment for the purpose of carrying on under

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national ownership any industry or part of an industry or undertaking, being a body corporate whose affairs are managed by its members, means a member of that authority or body corporate.

1861 c. 94.  
1952 c. 55.

(4) Without prejudice to the operation, as respects England and Wales, of section 8 of the Accessories and Abettors Act 1861 and section 35 of the Magistrates' Courts Act 1952, any person who aids, abets, counsels or procures the commission of an offence under this Part of this Act shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(5) If by virtue of either of the two last foregoing subsections an individual is guilty of an offence under section 16(5) or section 18(9) of this Act the individual shall be liable—

- (a) on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding one hundred pounds or to both, and
- (b) on conviction on indictment to imprisonment for a term not exceeding two years or to a fine of any amount or to both.

Application  
of provisions  
of principal  
Act.

**22.**—(1) Section 70 of the principal Act (service of notices) shall apply as if any reference in that section to the principal Act included a reference to this Part of this Act.

(2) Section 73 of the principal Act (inquiries held by Minister) shall apply as if any reference in that section to the principal Act included a reference to this Part of this Act, and the provisions of that section shall apply to any public local inquiry held by the Minister in pursuance of this Part of this Act, other than an inquiry under Schedule 5 to this Act, as they apply to any inquiry held by the Minister under that section.

Assessment  
of compensa-  
tion.

**23.**—(1) There shall be referred to and determined by the Lands Tribunal—

- (a) any question of disputed compensation under this Part of this Act, including any question as to the liability of a gas authority to pay any sum under section 15 of this Act, and
- (b) any question as to the amount recoverable by a gas authority under section 11 of this Act,

but subject to the express provisions of this Part of this Act referring questions for the decision of any Ministers.

(2) In relation to the determination of any question so referred to the Lands Tribunal the provisions of sections 2 and 4 of the Land Compensation Act 1961 or, as the case may be, sections 9 and 11 of the Land Compensation (Scotland) Act 1963

1961 c. 33.  
1963 c. 51.



(which relate to procedure and costs) shall apply, subject to any necessary modifications.

PART II

(3) For the purposes of assessing any compensation under this Part of this Act in respect of depreciation of an interest in land the rules set out in section 5 of the said Act of 1961 or, as the case may be, section 12 of the said Act of 1963 (which are the rules applicable to compulsory purchases of land) shall, so far as applicable and subject to any necessary modifications, have effect as they have effect for the purposes of assessing compensation for the compulsory acquisition of an interest in land.

(4) On the reference to the Lands Tribunal—

- (a) of any claim for compensation under section 7 of this Act, or
- (b) of any question of disputed compensation on a compulsory acquisition by a gas authority in which it is claimed that any land has been injuriously affected by the making of a storage authorisation order and its effect under this Part of this Act,

the Tribunal may admit evidence as to the effect which the introduction and use of underground gas storages in other parts of the United Kingdom or elsewhere have had on land values, so far as such evidence may tend to indicate, particularly in cases where direct evidence of the value of the land in question is scarce or non-existent, whether any, and if so how much, depreciation occurred at any given date.

(5) Without prejudice to the generality of the principles on which compensation is to be assessed under this Part of this Act, account shall be taken in assessing compensation under this Part of this Act of the provisions of the Water Resources Act 1963, 1963 c. 38. of the Water (Scotland) Acts 1946 and 1949, of the Spray Irrigation (Scotland) Act 1964, and of any other enactment 1964 c. 90. restricting rights or powers of abstracting water.

24.—(1) Where compensation under the provisions of section 7, section 8 or section 9 of this Act is payable in respect of depreciation of the value of an interest in land and that interest is subject to a mortgage—

Special provisions as to payment of compensation.

- (a) any such compensation shall be assessed as if the interest were not subject to the mortgage ;
- (b) a claim for any such compensation may be made by any mortgagee of the interest, but without prejudice to the making of a claim by the person entitled to the interest ;
- (c) no such compensation shall be payable in respect of the interest of the mortgagee (as distinct from the interest which is subject to the mortgage) ; and

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## PART II

(d) any such compensation which is payable in respect of the interest which is subject to the mortgage shall be paid to the mortgagee, or if there is more than one mortgagee, to the first mortgagee, and shall in either case be applied by him as if it were proceeds of sale ; and in relation to an interest in land in Scotland “ mortgage ” means a heritable security including a security constituted by *ex facie* absolute disposition or assignation, and “ mortgagee ” means the creditor in such a security.

1925 c. 18.

(2) Compensation payable under this Part of this Act in respect of an interest in land may, where under the Settled Land Act 1925 or any other enactment a limited owner can give a good discharge for the purchase money on a purchase of that interest, be paid to that person.

(3) In the application of the last foregoing subsection to Scotland for any reference to a person being a limited owner under the Settled Land Act 1925 or any other enactment there shall be substituted a reference to a liferenter.

Application  
to the Crown.

**25.**—(1) Land in which there is a Crown or Duchy interest may, with the consent of the appropriate authority, be included in a storage area or in a protective area.

(2) Except with the approval of the Minister, no controlled operations shall be carried out in any land by a government department or, in land as respects which an appropriate authority, other than a government department, have given their consent under subsection (1) of this section, by that authority, but nothing in this section or in any other provision of this Part of this Act shall be taken as applying section 5 of this Act so as to bind the Crown.

(3) In this section “ Crown or Duchy interest ” means an interest belonging to Her Majesty in right of the Crown or of the Duchy of Lancaster, or belonging to the Duchy of Cornwall, or belonging to a government department, or held in trust for Her Majesty for the purposes of a government department ; and “ the appropriate authority ”—

- (a) in relation to land belonging to Her Majesty in right of the Crown and forming part of the Crown Estate means the Crown Estate Commissioners and in relation to any other land belonging to Her Majesty in right of the Crown, means the government department having the management of that land ;
- (b) in relation to land belonging to Her Majesty in right of the Duchy of Lancaster, means the Chancellor of the Duchy ;
- (c) in relation to land belonging to the Duchy of Cornwall, means such person as the Duke of Cornwall or the

possessor for the time being of the Duchy of Cornwall, appoints ; and

PART II

- (d) in relation to land belonging to a government department or held in trust for Her Majesty for the purposes of a government department, means that department ;

and if any question arises as to what authority is the appropriate authority in relation to any land, that question shall be referred to the Treasury, whose decision shall be final.

26.—(1) Where under this Part of this Act a document is required to be served on an owner of land, and the land is ecclesiastical property, a copy of the document shall be served on the Church Commissioners.

(2) Any compensation payable under this Part of this Act to a person by virtue of his title to any interest in land shall, if the land is ecclesiastical property and if the interest is the fee simple in the land, be paid (where the fee simple is vested in any person other than the Church Commissioners) to them instead of to that person.

(3) Any sums paid under the last foregoing subsection to the Church Commissioners with reference to any land shall, if the land is not consecrated, be applied by them for the purposes for which the proceeds of a sale by agreement of the fee simple in the land would be applicable under any enactment or Measure authorising such a sale or disposing of the proceeds of such a sale, and, if the land is consecrated, be applied by them in such manner as they may determine.

(4) Where the fee simple in any ecclesiastical property is in abeyance, it shall be treated—

- (a) for the purposes of this Part of this Act, and  
 (b) for the purposes of any proceedings for the confirmation of a compulsory purchase order made by virtue of section 11 of the principal Act for purposes connected with an underground gas storage and of the compulsory purchase in pursuance of the compulsory purchase order,

as being vested in the Church Commissioners, and any notice to treat shall be served accordingly.

(5) In this section the expression “ecclesiastical property” means land belonging to an ecclesiastical benefice of the Church of England, or being or forming part of a church subject to the jurisdiction of the bishop of any diocese of the Church of England or the site of a church so subject, or being or forming part of a burial ground so subject.

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**PART II**  
Registration  
in register of  
local land  
charges  
and General  
Register of  
Sasines.

1925 c. 22.

**27.—(1)** It shall be the duty of the gas authority concerned to give notice of any matter which under this Part of this Act is to be registered in the register of local land charges to the officer by whom it is to be so registered and to furnish him with all necessary information relating to the notice.

(2) The information to be so furnished to the said officer shall include such information as is needed to enable him to perform any duties imposed on him by rules made under section 15(6) of the Land Charges Act 1925 with respect to the modification or discharge of entries relating to matters so registered, and, in particular, it shall be the duty of the gas authority concerned, for the purpose of enabling an entry under section 5(10) of this Act to be discharged, to give notice of any direction given under section 18(7) of this Act.

(3) Any such matter shall be registered in the manner prescribed by rules made under the said section 15(6) of the Land Charges Act 1925 and the power conferred by that subsection shall be exercisable for giving effect to the provisions of this Part of this Act relating to registration in the register of local land charges.

(4) References in this Part of this Act to the register of local land charges do not include references to the register of local land charges of any county council.

(5) It shall be the duty of any person required to record any matter in the General Register of Sasines under this Part of this Act to include in the particulars to be recorded the names of the owners of and the addresses of all properties affected by that matter, and such information as the Keeper of the Registers of Scotland may require for the performance of his functions, and to notify the Keeper of any modification or discharge of entries relating to matters so recorded, and, in particular, it shall be the duty of the gas authority concerned, for the purpose of enabling an entry under section 5(11) of this Act to be discharged, to give notice of any direction given under section 18(7).

Interpretation  
of Part II.

**28.—(1)** In this Part of this Act, unless the context otherwise requires—

1946 c. 49.

“compulsory purchase order” means an order confirmed under Schedule 1 to the Acquisition of Land (Authorisation Procedure) Act 1946 or under Schedule 1 to the Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947;

1947 c. 42.

“controlled operations” has the meaning given by section 5 of this Act;

“danger” means danger of bodily harm or injury or danger to property, and “safe” and “safety” shall be construed accordingly;

- PART II
- “ fire authority ” means an authority which for the time being is constituted a fire authority by the Fire Services Act 1947 or any combination scheme made under that Act ; 1947 c. 41.
- “ gas authority ” means the Gas Council or an Area Board, and, in relation to an underground gas storage, means the gas authority who are or are to be authorised to operate the underground gas storage ;
- “ Gazette ” means, in relation to land in England and Wales, the London Gazette and, in relation to land in Scotland, the Edinburgh Gazette ;
- “ large-scale map ” means a map on a scale not less than six inches to the mile ;
- “ limits of supply ”, in England and Wales in relation to any statutory water undertakers, means the limits within which the undertakers are for the time being authorised to supply water and, in Scotland in relation to any local water authority, has the meaning assigned to it by section 5 of the Water (Scotland) Act 1946 ; 1946 c. 42.
- “ local authority ” means, in England and Wales, the council of a county, county borough, or county district, the council of a London borough and the common council of the City of London, and, in Scotland, a town or county council ;
- “ local planning authority ” in England and Wales has the meaning assigned to it by section 2 of the Town and Country Planning Act 1962, but does not include the Greater London Council and, in Scotland, the meaning assigned to it by section 2 of the Town and Country Planning (Scotland) Act 1947 ; 1962 c. 38.  
1947 c. 53.
- “ local water authority ” has the same meaning as in section 5 of the Water (Scotland) Act 1946 ; 1946 c. 42.
- “ Minister concerned with water resources ” means—
- (a) in relation to land in a river authority area which is wholly in England, the Minister of Housing and Local Government ;
  - (b) in relation to land in a river authority area which is wholly in Wales, the Secretary of State ;
  - (c) in relation to land in a river authority area partly in England and partly in Wales, the Minister of Housing and Local Government and the Secretary of State acting either jointly or by one of them on behalf of both ;
  - (d) in relation to land in Scotland, the Secretary of State ;

- PART II**
- “natural gas” means any gas derived from natural strata (including gas originating outside the United Kingdom);
- “owner”, in relation to any land other than land in Scotland, means a person, other than a mortgagee not in possession, who is for the time being entitled to dispose of the fee simple of the land, whether in possession or in reversion and, in relation to any land in Scotland,—
- (a) unless the land is held on a long lease, means, if the land is feudal property, the proprietor of the *dominium utile* or, if the land is not feudal property, the owner of the land;
- (b) if the land is held on a long lease, means the lessee under that lease;
- and, for the purposes of this definition, “long lease” means a lease which has been, or is capable of being, recorded in the General Register of Sasines under the Registration of Leases (Scotland) Act 1857;
- 1857 c. 26.
- “planning Minister” means, in relation to England, the Minister of Housing and Local Government and, in relation to Scotland or Wales, the Secretary of State;
- “planning permission” means permission under Part III of the Town and Country Planning Act 1962 or under Part III of the Town and Country Planning (Scotland) Act 1947;
- 1962 c. 38.  
1947 c. 53.
- “river authority” means a river authority established under Part II of the Water Resources Act 1963, the Conservators of the River Thames, the Lee Conservancy Catchment Board and the Isle of Wight River and Water Authority; and for the purposes of this Part of this Act the area of the Conservators of the River Thames shall be the Thames Catchment Area and the London excluded area (as defined in section 125(5) of the Water Resources Act 1963), and the area of the Lee Conservancy Catchment Board shall be the Lee Catchment Area;
- 1963 c. 38.
- “river purification authority” has the same meaning as in section 17 of the Rivers (Prevention of Pollution) (Scotland) Act 1951;
- 1951 c. 66.
- “statutory licence to abstract water”, in relation to England and Wales, means a licence under Part IV of the Water Resources Act 1963 and in relation to Scotland means a statutory right to take water;
- 1963 c. 38.
- “statutory right to take water” means a right to take water conferred by an order under section 21 of the Water (Scotland) Act 1946 or by a provisional order having effect in Scotland;
- 1946 c. 42.

**“statutory undertakers”** means persons authorised by any enactment to carry on any railway, light railway, tramway, road transport, water transport, canal, inland navigation, dock, harbour, pier or lighthouse undertaking, or any undertaking for the supply of electricity, gas, hydraulic power or water ; PART II

**“statutory water undertakers”** has the same meaning as in the provisions of the Water Act 1945, other than Part II of that Act ; 1945 c. 42.

**“storage authorisation order”** means an order under section 4 of this Act ;

**“underground gas storage”** means a storage of gas in a stratum below the surface of the ground in accordance with a storage authorisation order or, if the context so requires, the stratum where gas is so stored.

(2) In this Part of this Act the expressions “protective area” and “storage area” have the meanings respectively assigned by section 5(1) of, and paragraph 1 of Schedule 2 to, this Act and, except where the context otherwise requires, any reference in this Part of this Act to a protective area or storage area includes all land and strata at all depths below the surface of the ground in the area.

(3) For the purposes of this Part of this Act Monmouthshire shall be deemed to be in Wales and not in England.

(4) In relation to Scotland for any reference in this Part of this Act to the Lands Tribunal there shall be substituted a reference to the Lands Tribunal for Scotland :

Provided that until sections 1 to 3 of the Lands Tribunal Act 1949 come into force as regards Scotland, this subsection shall have effect as if for the reference to the Lands Tribunal for Scotland there were substituted a reference to an official arbiter appointed under Part I of the Land Compensation (Scotland) Act 1963 ; and sections 3 and 5 of that Act shall apply, subject to any necessary modifications, in relation to the determination of any question under this Part of this Act by an arbiter so appointed. 1949 c. 42.  
1963 c. 51.

(5) In section 15 of this Act and in Part II of Schedule 4 to this Act the references to a protected right as defined in section 26 of the Water Resources Act 1963 include references to a protected right within the meaning of the said section 26 as extended by section 56(1)(b) of that Act (pending applications for licences), and the said section 56(1) shall have effect as if the provisions of this Part of this Act referring to a statutory licence to abstract water were mentioned in paragraphs (a) and (b) of that subsection. 1963 c. 38.

## PART III

## GENERAL

Modification  
of section 52  
of principal  
Act.

**29.**—(1) Section 52 of the principal Act (which prohibits any new piped supply of gas except with the consent of the Area Board and in accordance with such conditions as may be attached to that consent) shall have effect subject to the following provisions of this section.

(2) An Area Board shall give their consent under that section to the supply of gas if the supply is for such purposes as are mentioned in the next following subsection.

(3) The said purposes are industrial purposes which do not consist of or include the use as a fuel of the gas which it is proposed to supply except in so far as the gas is required to provide heat or other energy required—

(a) for a process in which the gas is used otherwise than as a fuel ; or

(b) where such a process is one of a series, for any further process in the same series, not being a process in which a bulk product is converted into manufactured articles ;

and in determining whether any industrial purposes are as mentioned in this subsection the use of any gas derived, otherwise than as a by-product, from the gas which it is proposed to supply shall be treated as the use of that gas.

(4) If any question arises whether the purposes for which gas is to be supplied are purposes mentioned in the last foregoing subsection, it shall be determined by the Minister.

(5) Notwithstanding anything in subsection (1) of the said section 52, an Area Board shall not attach any conditions to their consent to a supply of gas for purposes so mentioned, except conditions requiring the supplier of the gas to provide, periodically or on request by the Board, information with respect to the type of gas supplied, the amount supplied and the use of the gas supplied ; and any person aggrieved by any such condition may refer it to the Minister, who may confirm, vary or revoke it or impose instead some other condition which the Area Board could have imposed under this subsection.

1934 c. 36.

(6) The said section 52 shall not apply to natural gas gotten in Great Britain in pursuance of a licence under the Petroleum (Production) Act 1934.

General  
powers of gas  
Authorities.

**30.**—(1) It is hereby declared that in section 1(4) and section 2(5) of the principal Act (which enable Area Boards and the Gas Council to do anything which in their opinion is calculated to facilitate the exercise or performance of any functions



conferred or imposed on them by any enactment) the reference to any enactment includes a reference to an enactment in this Act or in any other Act passed after the principal Act.

(2) References in this Act to powers conferred on the Gas Council by any provision of this Act are references to the powers conferred by that provision as extended by the said section 2(5) of the principal Act.

**31.**—(1) Any additional sums which, in consequence of the provisions of this Act, may be required to be issued out of the Consolidated Fund, or paid into the Exchequer, or raised by the Treasury, under section 2 of the Electricity and Gas Act 1963 (Exchequer advances to nationalised industries) or section 45 of the principal Act (Treasury guarantees) shall be charged on and issued out of the Consolidated Fund, or paid into the Exchequer, or may be raised by the Treasury, as the case may be. Financial provisions.  
1963 c. 59.

(2) There shall be paid out of moneys provided by Parliament—

- (a) any administrative expenses incurred by any Minister under or in consequence of the provisions of this Act,
- (b) any additional sums so payable in consequence of the provisions of this Act under the Superannuation Acts 1834 to 1960, and
- (c) any increase attributable to this Act in the sums payable out of money so provided by way of Rate-Deficiency Grant or Exchequer Equalisation Grant under the enactments relating to local government in England and Wales or in Scotland.

**32.**—(1) This Act may be cited as the Gas Act 1965.

(2) In this Act “the principal Act” means the Gas Act 1948, “Area Board” has the same meaning as in that Act and “the Minister” means the Minister of Power.

(3) Except in so far as the context otherwise requires, any reference in this Act to any enactment shall be construed as a reference to that enactment as amended by or under any other enactment, including this Act.

(4) This Act shall not extend to Northern Ireland.

(5) Part I and this Part of this Act shall come into force on the passing of this Act, and Part II of this Act shall come into force on such date as the Minister may by order in a statutory instrument appoint, and different dates may be appointed under this subsection for different provisions of that Part or for different purposes.

Short title,  
interpretation,  
extent and  
commence-  
ment.

1948 c. 67.

## SCHEDULES

### Section 1

### SCHEDULE 1

#### AMENDMENTS AS RESPECTS FUNCTIONS OF GAS COUNCIL

##### *Effect of provisions as to functions of Gas Council*

1. In section 2(6) of the principal Act the references to the preceding provisions of that section shall include references to section 1 of this Act.

##### *Training and education*

2.—(1) Section 4(1) of the principal Act shall apply to the Gas Council as it applies to an Area Board.

(2) In section 4(2) of the principal Act, for the words from “and the Council” to the end of the subsection there shall be substituted the words “and the Council shall from time to time prepare programmes showing the provision to be made by the Council under that subsection”; and at the end of the said section 4(2) there shall be added the following subsection—

“(3) The Gas Council shall co-ordinate the programmes submitted to and prepared by them under the last preceding subsection and settle from time to time in consultation with the Minister a general programme with respect to the provision to be made by the Area Boards and the Council under subsection (1) of this section, and the Area Boards and the Council shall give effect to the programme so settled.”

##### *Regulations with respect to appointment of additional members of Gas Council*

3. In section 5(8)(a) of the principal Act the reference to the Chairman and Deputy Chairman of the Gas Council shall include a reference to any member of that Council appointed under section 2 of this Act.

##### *Gas Council to be authorised to purchase land compulsorily*

4. Section 11 of the principal Act (under which an Area Board may be authorised to purchase land or rights over land compulsorily) shall apply in relation to the Gas Council as it applies in relation to an Area Board.

##### *Financial provisions*

5. In section 46(2) of the principal Act (duty of Gas Council to contribute to central guarantee fund in any financial year in which they are required to make any payments in connection with money borrowed by them for certain purposes) references to the provision of money for the manufacture of plant, gas fittings or coke fittings by the Gas Council shall include references to the exercise by the Gas Council of any of their powers conferred by this Act.

6. In section 47(1) of the principal Act (duty of Gas Council to establish and maintain a general reserve fund if and so long as they exercise their powers to manufacture plant, gas fittings or coke fittings), references to those powers shall include references to the Council's powers under this Act, and in proviso (a) to section 47(2) of the principal Act references to purposes connected with the manufacture of such plant or fittings shall include references to purposes connected with the Council's powers under this Act.

7. Section 48(1) of the principal Act (Area Boards' contributions to Council's expenses) shall not apply in relation to expenses of the Gas Council incurred in the exercise of powers under this Act.

*Supply of gas by persons other than Area Boards*

8. The manufacture of gas by the Gas Council shall not be taken into account for the purposes of section 52 of the principal Act so as to include the Gas Council in references in that section to persons engaged in the manufacture of gas.

*Standards of gas quality*

9. Section 55 of the principal Act shall apply as if references to an Area Board included references to the Gas Council, but as if when so applied references to the declared calorific value of gas were references to any calorific value of gas agreed between the Council and the person to whom the gas is supplied.

*Provisions relating to gas supply*

10.—(1) The following enactments, that is—

(a) Schedule 3 to the principal Act, and

(b) the Rights of Entry (Gas and Electricity Boards) Act 1954, 1954 c. 21.

shall apply in relation to the Gas Council as they apply to an Area Board, but the said Schedule shall so apply subject to the following modifications.

(2) In paragraph 1(1)—

(a) for the words from "within their area" to "in bulk from any person" there shall be substituted the words "for the purposes of the exercise or performance of any of their functions", and

(b) for the words from "for supplying gas in their area" to "as aforesaid" there shall be substituted the words "for the purposes of the exercise or performance of any of their functions".

(3) The whole of paragraph 1(2), and the words "in their area" in the proviso to paragraph 1(3), shall be omitted.

(4) In paragraph 7 the words "within their area" shall be omitted.

(5) Paragraphs 8 to 12 (obligation to supply gas) and paragraphs 17 to 21 (street lamps, etc.) shall be omitted.

## SCH. 1

*Natural gas*

1934 c. 36. 11.—(1) For the proviso to section 4 of the Petroleum (Production) Act 1934 (under which, as amended by section 56(3) of the principal Act, natural gas obtained in pursuance of a licence under that Act must be offered to the local Area Board) there shall be substituted the following proviso—

“ Provided that the Minister of Power shall not give his authority unless he is satisfied that the Gas Council and the Area Board in whose area the premises are situated, have been given an opportunity of purchasing the gas at a reasonable price, and that the gas is to be supplied to those premises for industrial purposes only.”

1964 c. 29.

(2) In section 9(3) of the Continental Shelf Act 1964 (which makes corresponding provision as respects licences under the said Act of 1934 as applied by section 1(3) of the said Act of 1964) for the words “ the Area Board in whose area the premises are situated has ” there shall be substituted the words “ the Gas Council and the Area Board in whose area the premises are situated have ”, and the said section 9 shall not affect the supply of gas by or to the Gas Council.

Section 4.

## SCHEDULE 2

## STORAGE AUTHORISATION ORDERS

## PART I

## FORM OF ORDER

1.—(1) A storage authorisation order—

- (a) shall state the name of the gas authority in whose favour it is made,
- (b) shall specify by reference to a large-scale map attached to the order the extent and location of the stratum within which gas is to be stored, and the surface perimeter of the area within which gas may be stored, and
- (c) shall state the nature of the gas authorised to be stored.

(2) In this Part of this Act the area within the said surface perimeter specified in the order is referred to as “ storage area ”.

2. The storage authorisation order shall also specify by reference to a large-scale map the perimeter of any protective area to be created by the order for the purposes of section 5 of this Act, and shall for the whole of the storage area, and for the whole of any protective area, specify the depth or depths below which the Minister’s control under that section is exercisable.

## PART II

## PROCEDURE FOR MAKING ORDERS

*Preliminary submission of proposals*

3.—(1) The applicants shall before making the application formally in accordance with paragraph 6 of this Schedule submit their proposals in writing to the Minister.

(2) The written proposals shall include the name and address of the applicants and shall—

SCH. 2

- (a) specify by reference to a large-scale map the perimeter of the storage area and of any protective area,
- (b) state the depth or depths below which it is proposed that the Minister's control over workings and borings is to have effect in the various parts of the storage and protective areas,
- (c) state the nature and volume of the gas which it is proposed to store, and the depths and nature of the stratum in which it is to be stored, and of the strata contiguous to that stratum,
- (d) include information as to the proposed method of operating the storage, including the methods of injecting and withdrawing gas, and
- (e) state what exploratory work has been carried out to prove the proposed storage, and the results obtained from the work.

(3) The Minister may require the applicants to furnish further information in writing concerning their proposals.

4.—(1) The applicants shall publish in two successive weeks in the Gazette, and in one or more local newspapers circulating in the locality of the storage area, a notice of the submission of the proposals to the Minister, naming a place in the locality where copies of the proposals, and of the accompanying map, can be inspected, describing the surface area of the storage and protective areas, and stating the nature and volume of gas proposed to be stored and the minimum depth below the surface of the ground of the stratum in which it is to be stored.

(2) The applicants shall serve a notice containing all the particulars in the notice published under the foregoing provisions of this paragraph, and such further information as the Minister may direct,—

- (a) on every local planning authority, local authority and river authority within whose area any part of the storage area or protective area lies, and
- (b) on all statutory water undertakers within whose limits of supply any part of the storage area or protective area lies, or who are holders of a statutory licence to abstract water within either of those areas, and
- (c) on such other bodies or individuals as the Minister may direct.

5.—(1) The Minister, after taking the proposals into consideration, may refuse to allow the applicants to proceed with the proposals, or may allow the applicants to proceed with the proposals in a formal application under the following provisions of this Schedule, with or without any modifications specified by the Minister.

(2) Any such modifications shall not vary the storage area so as to include any area which was not so included in the applicants' proposals submitted to the Minister.

SCH. 2

(3) The Minister shall inform the applicants of his decision under this paragraph, and if the decision is to refuse to allow the applicants to proceed with the proposals, the Minister shall at the request in writing of the applicants furnish a written statement of the reasons for his decision.

*Formal application for order*

6.—(1) The application shall be in writing and shall include—

- (a) a specification of the surface works, boreholes and pipes associated with the storage, and any limits of deviation that may be required in their construction, and
- (b) a large-scale map showing the perimeters of the storage area and of any protective area and the intended positions of surface works, boreholes and pipes, so far as those are known, and any limits of deviation that may be required in siting them, and
- (c) sufficient particulars of any additional surface works which will be or are likely to be required, but the position of which cannot be determined at the time when the application is made, and
- (d) a statement of the depth or depths below which it is proposed that the Minister's control over workings and borings is to have effect in the various parts of the storage and protective areas, and
- (e) particulars of the nature and volume of the gas which it is proposed to store and the depths and nature of the stratum in which it is to be stored and the strata contiguous to that stratum.

(2) The Minister may require the applicants to furnish further information in writing concerning their application.

7.—(1) The applicants shall publish in two successive weeks in the Gazette, and in one or more local newspapers circulating in the locality of the storage area, a notice of their application naming a place in that locality where copies of the application and of the accompanying map, may be inspected, describing the surface area of the storage and protective areas, and stating the nature and volume of gas proposed to be stored and the minimum depth below the surface of the ground of the stratum in which it is to be stored.

(2) The notice shall state the time, being not less than twenty-eight days from the date of first publication of the notice, within which objections to the application may be made to the Minister.

(3) The applicants shall serve a notice containing all the particulars in the notice published under this paragraph—

- (a) on every local planning authority, local authority and river authority within whose area any part of the storage area or protective area lies, and
- (b) on all statutory water undertakers within whose limits of supply any part of the storage area or protective area lies or who are holders of a statutory licence to abstract water within either of those areas, and

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- (c) on every highway authority who are not a local authority and who are responsible for any part of a highway within the storage area or protective area, and
- (d) on every owner, lessee and occupier (except tenants for a month or any period less than a month) of any land within the storage area or within the protective area, and
- (e) on such other bodies or individuals as the Minister may direct

stating that representations by any of those persons may be made to the Minister within twenty-eight days of the date on which the notice is served.

(4) The applicants shall inform the Minister of the dates on which the notices were published or served under this paragraph.

(5) A notice under this paragraph shall require any person objecting to the application to state the grounds of his objections.

8.—(1) Subject to this paragraph, if an objection to the application is duly made by any person on whom a notice was required to be served under paragraph 7(3) of this Schedule and the objection has not been withdrawn the Minister shall not grant the application unless he has caused a public local inquiry to be held and, without prejudice to section 73 of the principal Act as applied by section 22 of this Act, the Minister may if he thinks fit hold a public local inquiry in any other case.

(2) The Minister may disregard an objection for the purposes of the foregoing sub-paragraph—

- (a) if, in accordance with a request in writing from the objector disclaiming the right to a public local inquiry, the Minister has afforded the objector an opportunity of appearing before and being heard by a person appointed by the Minister for the purpose, or
- (b) if the objection is, in the opinion of the Minister, trivial or frivolous or can be disposed of under the next following sub-paragraph.

(3) The Minister may disregard the objection for the purposes of sub-paragraph (1) of this paragraph if he is satisfied that the objection relates exclusively to matters which can be dealt with by the Lands Tribunal on a claim for compensation.

(4) If any objector avails himself of the opportunity of being heard by a person appointed by the Minister for the purpose, the Minister shall afford to the applicants, and to any other person to whom it appears to the Minister expedient to afford it, an opportunity of being heard on the same occasion.

(5) In this paragraph “public local inquiry” means an inquiry held under section 73 of the principal Act.

9.—(1) The applicants shall at the time of making their application inform the Minister of the extent to which they have been, or

SCH. 2 expect to be, able to acquire by negotiation the land and rights which they must possess in order to develop and operate the underground gas storage.

(2) If the Minister, after consultation with the applicants, is satisfied that a compulsory purchase order will be required to put the applicants in possession of any such land or right he may, if he thinks fit, give notice to the applicants that he will not proceed with the application until the applicants have made such a compulsory purchase order and have applied to the Minister for the confirmation of the order, and that he will then proceed concurrently with respect to the application under this Schedule and with respect to the application for confirmation of the compulsory purchase order.

(3) Where the Minister gives notice to the applicants under the last foregoing sub-paragraph, he shall give a like notice to every person on whom a notice was served under paragraph 7(3) of this Schedule and who has duly made an objection to the application which has not been withdrawn.

(4) Where the Minister has given notice to the applicants under sub-paragraph (2) of this paragraph he shall not (unless he otherwise determines) be required to proceed with the application under this Schedule except in accordance with the notice and the Minister may at any stage decline to proceed with the application if the compulsory purchase order is withdrawn or cannot be proceeded with.

#### *Making of order*

10.—(1) Subject to the foregoing provisions of this Schedule, the Minister shall after the expiry of the period for making objections to the application, take the application into consideration together with the report of any public local inquiry or hearing of objections, and shall determine whether to refuse the application or to make a storage authorisation order.

(2) Before making a storage authorisation order the Minister shall take reasonable steps to satisfy himself that all the proper notices have been published or served under paragraph 7 of this Schedule.

(3) The Minister may make a storage authorisation order either in accordance with the terms of the application or, subject to the provisions of paragraph 12 of this Schedule, with any modifications so, however, that any such modifications shall not vary the storage area so as to include any area which was not included in the storage area in the application made to the Minister.

(4) If an objection to the application was duly made by a person on whom notice of the application is to be served under sub-paragraph (a), (b) or (c) of paragraph 7(3) of this Schedule, and the objection has not been withdrawn, the Minister shall serve notice on that person of the making of the order, and the order shall be framed so as not to have effect earlier than twenty-eight days after the date of service of the notice.

(5) If within the said twenty-eight days any of the persons on whom the notice is to be served under the last foregoing sub-paragraph gives notice in writing to the Minister objecting to the



order, and the objection is not withdrawn, the order shall be subject to special parliamentary procedure. SCH. 2

(6) As soon as practicable after the order is made the applicants shall publish in the Gazette, and in one or more local newspapers circulating in the locality of the storage area, a notice stating that the order has been made, and describing the land to which it relates.

(7) The applicants shall also serve a notice containing all the particulars in the notice so published on every person on whom they were required to serve a notice under paragraph 7(3) of this Schedule, and shall deposit with every local authority within whose area any part of the storage area or of the protective area lies, a copy of the order and its accompanying map; and the said copy and the map shall be preserved in an office of each of those local authorities and shall be available for inspection by the public at all reasonable times free of charge.

11. Part IV of Schedule 1 to the Acquisition of Land (Authorisation Procedure) Act 1946 (which relates to the validity and date of operation of compulsory purchase orders) shall with the necessary modifications (and, in particular, with the substitution for references to that Act and that Schedule, other than references to particular provisions of that Act or Schedule, of references to this Part of this Act and this Schedule) apply in relation to storage authorisation orders as it applies in relation to compulsory purchase orders. 1946 c. 49.

*Making of order which enlarges the protective area*

12.—(1) Before making a storage authorisation order with any modifications which vary the protective area so as to include any additional land which was not included in either the protective area or the storage area in the application made to the Minister, the Minister shall ensure that—

- (a) every local planning authority, local authority and river authority within whose area any part of the additional land is situated, and
- (b) all statutory water undertakers within whose limits of supply any part of the additional land lies, or who are holders of a statutory licence to abstract water in an area which includes any part of the additional land, and
- (c) every highway authority who are not a local authority and who are responsible for any part of a highway within the additional land, and
- (d) every owner, lessee and occupier (except tenants for a month or any period of less than a month) of any part of the additional land,

have been served with a notice of the proposal giving particulars of the additional land and stating that objections by any of those persons may be made to the Minister within twenty-eight days of the date on which the notice is served.

(2) Subject to this paragraph, if an objection to the modification of the order is duly made by any person on whom the notice is to be served under this paragraph and the objection has not been withdrawn the Minister shall not make the order unless he has caused a public local inquiry to be held.

SCH. 2 (3) The Minister may disregard an objection for the purposes of this paragraph—

- (a) if, in accordance with a request in writing from the objector disclaiming the right to a public local inquiry, the Minister has afforded the objector an opportunity of appearing before and being heard by a person appointed by the Minister for the purpose, or
- (b) if the Minister is satisfied that at a public local inquiry held as respects the application for the order the question of the inclusion of the relevant part of the additional land was in issue and that there was sufficient opportunity for making representations on that question, or
- (c) if the objection is, in the opinion of the Minister, trivial or frivolous or can be disposed of under the next following sub-paragraph.

(4) The Minister may require an objector to state in writing the grounds of his objection, and may disregard the objection for the purposes of this paragraph if he is satisfied that the objection relates exclusively to matters which can be dealt with by the Lands Tribunal on a claim for compensation.

(5) If any objector avails himself of the opportunity of being heard by a person appointed by the Minister for the purpose, the Minister shall afford to the applicants for the order, and to any other person to whom it appears to the Minister expedient to afford it, an opportunity of being heard on the same occasion.

(6) If an objection was duly made by a person on whom a notice is to be served under paragraph (a) or paragraph (b) or paragraph (c) of sub-paragraph (1) of this paragraph and the objection has not been withdrawn, the Minister shall, if the order is made so as to include additional land to which the objection relates, serve notice on that person of the making of the order, and the order shall be framed so as not to take effect earlier than twenty-eight days after the date of service of the notice.

(7) If within the said twenty-eight days any of the persons on whom the notice is to be served under the last foregoing sub-paragraph gives notice in writing to the Minister objecting to the order, and the objection is not withdrawn, the order shall be subject to special parliamentary procedure.

(8) In this paragraph “public local inquiry” means an inquiry held under section 73 of the principal Act.

*Approval for planning purposes of works associated with storage*

13.—(1) The application under paragraph 6 of this Schedule may contain a request for the Minister to include in the storage authorisation order an approval for the purposes of section 4(6) of this Act of any of the surface works, boreholes or pipes associated with the storage the intended positions of which are shown in the map accompanying the application, and in that case every notice under paragraph 7 of this Schedule shall state that the application contains such a request.

(2) The Minister may as respects all or any of the works for which such a request is made include in the storage authorisation order his approval of those works for the purposes of section 4(6) of this Act, subject to any limits of deviation specified in the order.

SCH. 2

### PART III

#### CASES WHERE PROCEDURE UNDER PART II NEED NOT BE FOLLOWED

##### *Orders transferring functions from one gas authority to another*

14.—(1) Part II of this Schedule shall not apply to an order which varies a storage authorisation order and the sole purpose of which is the transfer of the benefit of, or functions under, the storage authorisation order from one gas authority to another, or to make any other change in the gas authorities having the benefit of, or exercising functions under, the storage authorisation order.

(2) The gas authority in whose favour any such order is made shall, within three weeks of the date when responsibility for the underground gas storage to which the order relates is transferred in pursuance of the order, serve notice of the transfer—

- (a) on the Minister,
- (b) on every local planning authority, local authority and river authority within whose area any part of the storage area or of the protective area lies,
- (c) on all statutory water undertakers within whose limits of supply any part of the storage area or of the protective area lies, or who are the holders of a statutory licence to abstract water within either of those areas, and
- (d) on every owner, lessee and occupier (except tenants for a month or any period less than a month) of any land within the storage area or within the protective area.

##### *Orders varying nature of gas stored*

15. Part II of this Schedule shall not apply to an order which varies a storage authorisation order and the sole purpose of which is to vary the provisions of the storage authorisation order as to the nature of the gas which may be stored in the gas storage area.

16.—(1) If any such order is an order the effect of which is to authorise the storage of gas of a nature which would not be authorised apart from that order, the procedure for making the order shall be that prescribed in the following provisions of this paragraph.

(2) The gas authority may apply to the Minister to make the order after serving notice of their application—

- (a) on every local planning authority, local authority and river authority within whose area any part of the storage area or of the protective area lies,
- (b) on all statutory water undertakers within whose limits of supply any part of the storage area or the protective area

SCH. 2

lies, or who are the holders of a statutory licence to abstract water within either of those areas, and

- (c) on every owner, lessee and occupier (except tenants for a month or any period less than a month) of any land within the storage area or within the protective area,

stating that representations by any of those persons may be made to the Minister within twenty-eight days of the date on which the notice is served.

(3) The applicants shall inform the Minister of the dates of service of notice under this paragraph.

(4) The Minister shall take into consideration the application and all representations with respect to the application which are duly made within the period specified in the notices and may, if he thinks fit, and if he is satisfied that the proper notices have been served under the foregoing provisions of this paragraph, make the order applied for.

(5) If the order is made, the gas authority shall serve a copy of the order on every person on whom notice of the application is required to be served under this paragraph.

#### PART IV

##### GENERAL APPLICATION OF SCHEDULE TO SCOTLAND

17. In the application of this Schedule to Scotland—

- (a) for any reference to a river authority and to statutory water undertakers there shall be substituted respectively references to river purification authorities and to local water authorities ;

1946 c. 49.

- (b) for any reference to Part IV of Schedule 1 to the Acquisition of Land (Authorisation Procedure) Act 1946 there shall be substituted a reference to Part IV of Schedule 1 to the Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947.

1947 c. 42.

#### SCHEDULE 3

Sections 8 and 9.

##### CERTIFICATES AS RESPECTS PLANNING PERMISSION AND GRANT OF STATUTORY LICENCES TO ABSTRACT WATER

###### *Certificates as respects planning permission*

1.—(1) At any time after an application has been made for the consent of the Minister of Power to the carrying out of any controlled operations for which planning permission is required but has not been granted any person concerned may apply to the local planning authority for a certificate under this Schedule as respects those controlled operations.

(2) Where such an application is made the local planning authority shall issue to the applicant a certificate stating that planning permission for the carrying out of the controlled operations could, or could not, reasonably have been expected to have been granted if the land had not been comprised in the storage area or protective area.

(3) Where, in the opinion of the local planning authority, planning permission might reasonably have been expected to be granted but would only have been granted subject to conditions, the certificate shall specify those conditions in addition to the other matters required to be contained in the certificate.

(4) On issuing the certificate, the local planning authority shall serve a copy of the certificate on the gas authority.

2.—(1) Where the local planning authority have issued a certificate under this Schedule, the applicant for the certificate or the gas authority may appeal to the planning Minister against the certificate.

(2) On the appeal the planning Minister shall consider the matters to which the certificate relates as if the application for the certificate had been made to him in the first instance, and shall either confirm the certificate, or vary it, or cancel it and issue a different certificate in its place, as he may consider appropriate.

(3) Before determining any such appeal the planning Minister shall, if the applicant or the gas authority so desires, afford to them and to the local planning authority an opportunity of appearing before and being heard by a person appointed by that Minister for the purpose.

(4) Where an application is made to a local planning authority for a certificate under this Schedule, and at the expiry of the time prescribed by regulations made under this Schedule for the issue of the certificate (or, if an extended period is at any time agreed upon in writing by the applicant and the local planning authority, at the end of that period) no certificate has been issued by the local planning authority in accordance with this Schedule, the foregoing provisions of this paragraph shall apply as if the local planning authority had issued a certificate under this Schedule stating that planning permission for the carrying out of the controlled operations could not reasonably have been expected to have been granted.

3. For the purposes of section 100 of the Town and Country Planning Act 1962 (general provisions as to rights to compensation) a certificate stating that planning permission for the carrying out of the controlled operations specified in the certificate could not reasonably have been expected to have been granted, or would only have been granted subject to conditions, shall have the same effect as a planning decision whereby planning permission for the carrying out of those operations is refused, or is granted subject to conditions; and all the provisions of Part VI of that Act, together with sections 25 and 26 of that Act, shall have effect accordingly. 1962 c. 38.

*Certificates as respects statutory licences to abstract water*

4.—(1) At any time after an application has been made for the consent of the Minister of Power to the carrying out of any controlled operations for which a statutory licence to abstract

SCH. 3 water is required but has not been granted any person concerned may apply to the river authority for a certificate under this Schedule as respects those controlled operations.

(2) Where such an application is made the river authority shall issue to the applicant a certificate stating that the statutory licence to abstract water required for the carrying out of the controlled operations could, or could not, reasonably have been expected to have been granted if the land had not been comprised in the storage area or protective area.

(3) Where, in the opinion of the river authority, a statutory licence to abstract water might reasonably have been expected to be granted but would only have been granted subject to conditions, limitations or restrictions, the certificate shall specify those conditions, limitations or restrictions in addition to the other matters required to be contained in the certificate.

(4) On issuing the certificate, the river authority shall serve a copy of the certificate on the gas authority.

5.—(1) Where the river authority have issued a certificate under this Schedule, the applicant for the certificate or the gas authority may appeal to the Minister concerned with water resources against the certificate.

(2) On the appeal the said Minister shall consider the matters to which the certificate relates as if the application for the certificate had been made to him in the first instance, and shall either confirm the certificate, or vary it, or cancel it and issue a different certificate in its place, as he may consider appropriate.

(3) Before determining any such appeal the said Minister shall, if the applicant or the gas authority so desires, afford to them and to the river authority an opportunity of appearing before and being heard by a person appointed by that Minister for the purpose.

(4) Where an application is made to a river authority for a certificate under this Schedule and at the expiry of any period prescribed by regulations under this Schedule (or if an extended period is at any time agreed upon in writing by the applicant and the river authority, at the end of that period) no certificate has been issued by the river authority in accordance with this Schedule, the foregoing provisions of this paragraph shall apply as if the river authority had issued a certificate under this Schedule stating that the statutory licence to abstract water required for the carrying out of the controlled operations could not reasonably have been expected to be granted.

6. In entertaining an application under paragraph 4 of this Schedule, or any appeal under paragraph 5 of this Schedule, the river authority or as the case may be the Minister concerned with water resources shall, in coming to a decision, apply the principles which would have been applied if the application or the appeal had been an application for a licence under Part IV of the Water Resources Act 1963, or an appeal against a refusal of such a licence, as the case may be.

*Procedure on application for certificate*

SCH. 3

7.—(1) The Minister of Power and the planning Minister acting jointly may by regulations contained in a statutory instrument prescribe the manner in which applications are to be made for certificates under this Schedule, and any such regulations may contain such supplemental or incidental provisions as appear to those Ministers to be expedient.

(2) The regulations may in particular apply with or without modification any of the provisions of a development order under the Town and Country Planning Act 1962 or under the Town and Country Planning (Scotland) Act 1947 or of regulations made under the Water Resources Act 1963.

1962 c. 38.

1947 c. 53.

1963 c. 38.

*Interpretation*

8. References in this Schedule to cases of controlled operations for which planning permission or a statutory licence to abstract water is required but has not been granted are references to cases where the planning permission or, as the case may be, the statutory licence to abstract water has not been granted, or has not been granted in the form required for the carrying out of the controlled operations.

9. In the application of this Schedule to Scotland—

(a) for any reference to section 100 of the Town and Country Planning Act 1962 there shall be substituted a reference to section 19 of the Town and Country Planning (Scotland) Act 1954 ; for any reference to Part VI of the said Act of 1962 there shall be substituted a reference to Part II of the said Act of 1954 ; and for any reference to sections 25 and 26 of the said Act of 1962 there shall be substituted references to section 23 and 24 of the said Act of 1954 ;

1954 c. 73.

(b) for paragraphs 4 to 6 there shall be substituted the following paragraphs:—

“4.—(1) At any time after an application has been made for the consent of the Minister of Power to the carrying out of any controlled operations for which a statutory right to take water is required but has not been granted any person concerned may apply to the Secretary of State for a certificate under this Schedule as respects those controlled operations.

(2) On receiving any such application the Secretary of State shall serve a copy of the application on the gas authority.

(3) Before coming to his decision on the application the Secretary of State shall, if the applicant or the gas authority so desires, afford to them an opportunity of appearing before and being heard by a person appointed by the Secretary of State for the purpose.

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5.—(1) Where the Secretary of State decides to grant an application he shall issue to the applicant a certificate stating that the statutory right to take water required for carrying out of the controlled operations could reasonably have been expected to have been granted if the land had not been comprised in the storage area or protective area.

(2) Where, in the opinion of the Secretary of State, a statutory right to take water might reasonably have been expected to have been granted but would only have been granted subject to conditions, limitations or restrictions, the certificate shall specify those conditions, limitations and restrictions in addition to the other matters required to be contained in the certificate.

(3) On issuing the certificate the Secretary of State shall serve a copy of the certificate on the gas authority.

6. In entertaining an application under paragraph 4 of this Schedule the Secretary of State shall, in coming to a decision, apply the principles which would have been applied if the application had been an application for an order approving an agreement to take water under section 21(1) of the Water (Scotland) Act 1946.”

1946 c. 42.

Sections  
12 and 13.

## SCHEDULE 4

## PART I

## APPLICATION OF ACQUISITION OF LAND ACT AND LANDS CLAUSES ACTS TO COMPULSORY PURCHASE OF CERTAIN RIGHTS

1. Subject to this Schedule, in relation to the compulsory purchase—

- (a) of a right to store gas in an underground gas storage under section 12(1) of this Act, or
- (b) of any right under subsection (2) or (3) of section 13 of this Act,

1946 c. 49.

the Acquisition of Land (Authorisation Procedure) Act 1946 and the enactments incorporated therewith shall have effect as if—

- (i) references (whatever the terms used) to the land comprised in the compulsory purchase order were construed, where the context so requires, as references to the stratum of land constituting the underground gas storage or, as the case may be, the land comprising the well, borehole or shaft, and
- (ii) references to the obtaining or taking possession of the land so comprised were construed as references to the exercise of the right.

2. In relation to the compulsory purchase of a right to store gas in an underground gas storage under section 12(1) of this Act the said Act of 1946 shall have effect—

- (a) as if in paragraphs 9 and 10 of Schedule 1 to that Act (which affords safeguards for local authorities, statutory



undertakers and the National Trust when their land is subject to compulsory purchase) references to the land comprised in the compulsory purchase order included references to any land held with the stratum of land constituting the underground gas storage, and

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- (b) as if paragraphs 11 and 12 of the said Schedule (which make an order for the compulsory purchase of common land, or of land which is the site of an ancient monument or other object of archaeological interest, subject to special parliamentary procedure in certain cases) were omitted.

3. In the application of this Part of this Schedule to Scotland, for any reference to the Acquisition of Land (Authorisation Procedure) Act 1946 there shall be substituted a reference to the Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947, for any reference to paragraph 9, 10, 11 or 12 of Schedule 1 to the said Act of 1946 there shall be substituted respectively a reference to paragraph 9, 10, 11 or 12 of Schedule 1 to the said Act of 1947, and for any reference to the National Trust there shall be substituted a reference to the National Trust for Scotland.

## PART II

### COMPULSORY PURCHASES AFFECTING SUPPLIES OF WATER

4. This Part of this Schedule shall apply where the land or rights purchased under section 13 of this Act comprise, or relate to, a well, borehole or shaft which is used for the purpose of providing a supply of water which is obtained in exercise of a protected right (as defined in section 26 of the Water Resources Act 1963).

5.—(1) Where the persons entitled to exercise the right are statutory water undertakers or a river authority, the gas authority shall, if the statutory water undertakers or the river authority provide an alternative supply of water, pay to them the costs reasonably incurred by them in doing so:

Provided that the gas authority shall not be liable for those costs if and so far as they are attributable to the supply so provided being superior in quantity or quality to the supply which was being, or might have been, obtained in exercise of the protected right.

(2) Where the persons entitled to exercise the protected right are not statutory water undertakers or a river authority, the gas authority shall, at the request of those persons, and if it is reasonably practicable and economical so to do, provide without charge an alternative supply of water which is in quantity and quality equivalent to the supply which was being, or might have been, obtained in exercise of the protected right.

SCH. 4

(3) In assessing compensation under the Lands Clauses Acts for injurious affection of any interest in land held with the land purchased, or the land in which the rights purchased are exercisable, account shall be taken of any mitigation of that injurious affection attributable to the provision of the alternative supply of water; and the foregoing provisions of this paragraph shall be in lieu of compensation for the value of any interest in land so far as that value is attributable to the use of the land for the construction and use of the well, borehole or shaft.

1845 c. 18.

(4) Compensation payable under the Lands Clauses Acts (whether under section 63 or section 68 of the Lands Clauses Consolidation Act 1845) for injurious affection sustained by the persons entitled to the supply of water shall include—

(a) compensation for any loss or damage suffered by them in the period before effective action is taken under this paragraph, and

1963 c. 38.

(b) where the charges and fees payable under Part V of the Water Resources Act 1963 in respect of an alternative supply of water to which the foregoing provisions of this paragraph relate exceed the charges and fees so payable in respect of the protected right (or where charges and fees are so payable in respect of an alternative supply of water but no charges or fees were so payable in respect of the protected right), a lump sum by way of compensation for the additional burden thereby imposed on the persons entitled to the protected right.

6. Where paragraph 5 of this Schedule does not apply, then without prejudice to the generality of the principles applicable in assessing compensation payable under the Lands Clauses Acts (whether under section 63 or section 68 of the Lands Clauses Consolidation Act 1845) for injurious affection sustained by the person entitled to the supply of water, compensation so payable shall include compensation for any expenditure in providing the well, borehole or shaft, or the apparatus used in connection with it, which is rendered abortive by the compulsory purchase, and for any other loss or damage which is attributable to the compulsory purchase.

7. Any dispute arising under this Part of this Schedule as to whether it is reasonably practicable and economical to provide an alternative supply of water shall be referred to and determined by the Minister and the Minister concerned with water resources acting jointly.

Before determining a dispute referred to them under this paragraph, the said Ministers shall afford to the parties to the dispute an opportunity of being heard before a person appointed by the Ministers for the purpose, and shall, in determining the dispute, take the report of the hearing into consideration.

8. Without prejudice to the generality of the principles on which compensation is payable under the Lands Clauses Acts, in assessing compensation under those Acts in cases affected by this Part of this Schedule account shall be taken of the provisions of the Water Resources Act 1963 and of any other enactment restricting rights or powers of abstracting water. SCH. 4  
1963 c. 38.

9. In the application of this Part of this Schedule to Scotland—

- (a) for any reference to a protected right (as defined in section 26 of the Water Resources Act 1963) there shall be substituted a reference to a right (whether statutory or not) to take water ;
- (b) for any reference to the Lands Clauses Consolidation Act 1845 and to section 63 thereof, there shall be substituted respectively references to the Lands Clauses Consolidation (Scotland) Act 1845 and to section 61 thereof, and for any reference to section 68 of the Act first named there shall be substituted a reference to section 6 of the Railway Clauses Consolidation (Scotland) Act 1845, and the enactments substituted as aforesaid shall be construed with any necessary modifications ;
- (c) for any reference to statutory water undertakers there shall be substituted a reference to a local water authority.

## SCHEDULE 5

Section 17.

### INQUIRIES INTO ACCIDENTS

1. An inquiry in pursuance of a direction under section 17 of this Act with respect to an event shall be held by a competent person appointed by the Minister, and that person may conduct the inquiry either alone or with the assistance of an assessor or assessors so appointed.

2. The Minister may pay to the person appointed to hold the inquiry and to any assessor appointed to assist him such remuneration and allowances as the Minister may, with the approval of the Treasury, determine.

3. The person appointed to hold the inquiry (hereafter in this Schedule referred to as "the tribunal") shall hold the inquiry in such manner and under such conditions as the tribunal thinks most effectual for ascertaining the causes, circumstances and effects of the events inquired into, and for enabling the tribunal to make the report hereafter in this Schedule mentioned.

4. The tribunal shall, for the purposes of the inquiry, have power—

- (a) to enter and inspect any place or building the entry or inspection of which appears to the tribunal requisite for the said purposes ;
- (b) by summons signed by the tribunal to require any person to attend, at such time and place as is specified in the summons, to give evidence or produce any documents in his custody or under his control which the tribunal considers it necessary for the purposes of the inquiry to examine ;

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- (c) to require a person appearing at the inquiry to furnish to any other person appearing at the inquiry, on payment of such fee, if any, as the tribunal thinks fit, a copy of any documents offered, or proposed to be offered, in evidence by the first-mentioned person ;
- (d) to take evidence on oath, and for that purpose to administer oaths, or, instead of administering an oath, to require the person examined to make a declaration of the truth of the matter respecting which he is examined ;
- (e) to adjourn the inquiry from time to time ; and
- (f) subject to the foregoing sub-paragraphs, to regulate the procedure of the tribunal.

5. A person attending as a witness before the tribunal shall be entitled to be paid by the Minister such expenses as would be allowed to a witness attending on subpoena before a court of record, and any dispute as to the amount to be so allowed shall be referred by the tribunal to a master of the Supreme Court who, on request signed by the tribunal, shall ascertain and certify the proper amount of the expenses.

6. The tribunal shall make a report to the Minister stating the causes, circumstances and effects of the event, adding any observations which the tribunal thinks it right to make, and the Minister shall cause copies of the report to be laid before Parliament.

7. If any person—

- (a) without reasonable excuse (proof whereof shall lie on him), and after having the expenses (if any) to which he is entitled tendered to him, fails to comply with any summons or requisition of the tribunal ; or
- (b) does any other thing which would, if the tribunal had been a court of law having power to commit for contempt, have been contempt of that court,

the tribunal may, by instrument signed by the tribunal, certify the offence of that person to the High Court or, in Scotland, the Court of Session, and the High Court or Court of Session may thereupon inquire into the alleged offence and after hearing any witnesses who may be produced against or on behalf of the person charged with the offence, and after hearing any statement that may be offered in defence, punish or take steps for the punishment of that person in like manner as if he had been guilty of contempt of the High Court or, as the case may be, the Court of Session.

8. Any sums to be paid by the Minister under paragraph 2 or paragraph 5 of this Schedule shall be paid out of moneys provided by Parliament.

9. In the application of this Schedule to Scotland, for references to a master of the Supreme Court, to a witness attending on subpoena before a court of record, and to a summons there shall be respectively substituted references to the Auditor of the Court of Session, to a witness attending on citation the High Court of Justiciary, and to an order.

## SCHEDULE 6

## Section 20.

## POWER TO ENTER ON LAND AND TO PROSPECT AND SURVEY LAND

*Search for underground storage sites*

1.—(1) Where it appears to the Minister to be expedient that any land should be prospected for the purpose of finding or proving a site for an underground gas storage the Minister may, on the application of a gas authority, give a direction designating that land as land in relation to which the powers conferred by the next following paragraph are to be exercisable, subject to such conditions, if any, as may be specified in the direction.

(2) The applicants shall serve on the owners and occupiers of all the land to which the application relates notice of their application, setting out the terms of the direction applied for and stating that representations with respect to the application may be made to the Minister within twenty-eight days from service of the notice.

(3) The Minister shall take into consideration all representations duly made within the said period of twenty-eight days and may, if he thinks fit, give the direction in the terms applied for, or in more restrictive terms.

(4) The direction shall remain in force for such period, being not more than two years, as may be specified in the direction and if within the period so specified the applicants, or any other gas authority, take proceedings under Schedule 2 to this Act for the making of a storage authorisation order which will include in its storage area any of the land designated in the direction, the direction shall continue in force until the Minister under paragraph 5(1) of the said Schedule refuses to allow the applicants to proceed with their proposals, or under paragraph 10(1) of that Schedule refuses the application, or until the storage authorisation order comes into force.

2.—(1) Subject to this paragraph, while a direction under the foregoing paragraph remains in force, and subject to compliance with any conditions specified in the direction, any person authorised in writing by the gas authority may, at any reasonable time, for the purpose of finding or proving a site for an underground gas storage—

- (a) enter upon the land designated in the direction, or upon any other land to which entry is required for obtaining access to that land,
- (b) survey the land and carry out trial borings in the land, and
- (c) remove from the land any specimens, whether solid or fluid, abstracted from boreholes in the land :

Provided that nothing in this sub-paragraph shall be construed as authorising any interference with the exercise of a public right of way, or any contravention of a prohibition or restriction imposed by or under an enactment (whether contained in a public general Act or in any other Act).

## SCH. 6

(2) A person authorised under this paragraph to enter on any land shall not demand admission as of right to any land which is occupied unless twenty-eight days notice of the intended entry has been given to the occupier and to the owner of the land, and where it is proposed to carry out any of the operations described in paragraphs (b) and (c) of the foregoing sub-paragraph the power to carry out those operations shall not be exercisable unless twenty-eight days notice was given both of the intended entry and of intention to carry out those operations.

(3) If notice of intention to carry out any such operations is given as respects land which is held by statutory undertakers, by a sewerage authority, or by a river authority or other drainage authority, and the body object to the proposed operations on the ground that the carrying out thereof would be seriously detrimental to the carrying on of their undertaking or, in the case of a sewerage authority or a river authority or other drainage authority, to the performance of their functions, the operations shall not be carried out except with the consent of the appropriate Minister.

(4) A person shall not by virtue of this paragraph be entitled to enter or remain on land occupied by statutory water undertakers unless he complies with any reasonable requirements imposed by the undertakers for the purpose of protecting water against pollution; and any question arising under this sub-paragraph as to what requirements are reasonable shall in case of dispute be determined by the Minister concerned with water resources whose decision shall be final.

(5) Nothing in this paragraph shall authorise entry into any building.

(6) In this paragraph the expression "the appropriate Minister"—

1962 c. 38,

1947 c. 53,

(a) when used in relation to statutory undertakers, has the meaning given by section 221(1) of the Town and Country Planning Act 1962, or, as the case may be, section 112 of the Town and Country Planning (Scotland) Act 1947 and

(b) when used in relation to a sewerage authority in England, means the Minister of Housing and Local Government, and when used in relation to a sewerage authority in Scotland or Wales, means the Secretary of State, and

(c) when used in relation to a river authority or other drainage authority—

(i) where the land in question is in England or Wales and is held for purposes relating to land drainage or fisheries, means the Minister of Agriculture, Fisheries and Food,

(ii) where the land in question is in Scotland and is held for purposes relating to land drainage or fisheries or to a marine work, means the Secretary of State.

(iii) where the land in question is held for purposes connected with navigation, means the Minister of Transport,

(iv) where the land in question is held for purposes connected with the functions of a river authority in England or Wales (not being functions mentioned in paragraphs (i) and (iii) of this sub-paragraph), the Minister concerned with water resources, and

(v) in any other case, in relation to land in England, means the Minister of Housing and Local Government and, in relation to land in Scotland or Wales, means the Secretary of State.

*Entry for purposes of survey*

3.—(1) Subject to this paragraph, any person authorised in writing by a gas authority may at any reasonable time enter upon and survey any land—

- (a) for the purpose of preparing any documents to be submitted to the Minister at any stage of the proceedings for the making of a storage authorisation order, or
- (b) for the purpose of estimating value, or assessing loss, in connection with any claim for compensation under Part II of this Act.

(2) A person authorised under this paragraph to enter on any land shall not demand admission as of right to any land which is occupied unless twenty-eight days' notice of the intended entry has been given to the occupier and to the owner of the land.

*Detection and supervision of controlled operations in storage area and protective area*

4.—(1) The powers conferred by this paragraph may be exercised for the purpose of supervising and inspecting any controlled operations carried out with the consent of the Minister, and for the purpose of guarding against and detecting the carrying out of any controlled operations without the consent of the Minister or the doing of anything else constituting an offence under section 5 of this Act.

(2) Any person authorised in writing by a gas authority or by the Minister may, at any reasonable time, for the said purposes enter upon—

- (a) any land in the storage area or the protective area, or
- (b) any land to which entry is required for the purpose of obtaining access to that land, and
- (c) where that person has reason to believe that any controlled operations are being carried out from the surface of land which is not in the storage area or the protective area, that other land.

(3) A person authorised under this paragraph to enter on any land shall not demand admission as of right to any land which is occupied unless twenty-four hours' notice of the intended entry has been given to the occupier.

SCH. 6

(4) A person having power to enter on any land under this paragraph—

- (a) may on that land inspect any borehole, shaft, excavation, quarry or other works, and may for that purpose use for his entry, inspection and return any apparatus or machinery which is on the land and is for use in the works, and
- (b) may employ any means for discovering the depth of any part of any works below the surface of the ground, and their location in relation to the controlled area.

*Warrants to authorise entry*

1954 c. 21.

5. The Rights of Entry (Gas and Electricity Boards) Act 1954 (which relates to entry to buildings under the authority of a justice's warrant) shall apply in relation to the powers of entry conferred by this Schedule as if references in that Act to premises included any land, and references to an employee of a gas board included references to a person acting under the authority of the Minister.

*Compensation*

6. Where in the exercise of any power conferred by this Schedule any damage is caused to land or to chattels, any person interested in the land or chattels shall be entitled to compensation in respect of that damage from the gas authority concerned; and where in consequence of the exercise of any such power any person is disturbed in his enjoyment of any land or of any chattels he shall be entitled to compensation from that gas authority in respect of the disturbance.

*Duty to reinstate land*

7.—(1) Subject to this paragraph, it shall be the duty of the gas authority to make good any damage to the surface of any land caused in the exercise of their powers under paragraph 2(1)(b) and (c) of this Schedule and, where the land is agricultural land, to secure, so far as practicable, that any damaged land is so restored as to be fit for use for the purpose for which it was used immediately before the damage occurred.

(2) The gas authority shall discharge their duty as soon as practicable and, in any case, not later than one month from the time when the direction under this Schedule ceases to be in force.

(3) Sub-paragraph (1) of this paragraph shall not apply if the direction by virtue of which the powers were exercised terminates with the coming into force of a storage authorisation order and the land is purchased by the gas authority for the purposes of the underground gas storage.

(4) Any question as to compensation payable under the last foregoing paragraph in respect of any damage which a gas authority may be under a duty to make good under this paragraph shall be assessed having regard to the steps which the gas authority have taken or agreed to take to discharge that duty.



*Obstruction*

SCH. 6

8. A person who wilfully obstructs a person acting in the exercise of his powers under this Schedule shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding twenty pounds.

*Restriction on disclosure of information*

9. If a person discloses (otherwise than in the performance of his duty or for the purposes of any legal proceedings, including arbitrations, or for the purposes of a report of any such proceedings as aforesaid) any information obtained by him in any premises entered by him in exercise of the powers conferred by or by virtue of this Schedule, he shall be guilty of an offence and liable on summary conviction to a fine not exceeding one hundred pounds or to imprisonment for a term not exceeding three months, or to both.

*Supplemental*

10. Any power conferred on a person by virtue of this Schedule shall be exercisable by him either alone or with other persons, and shall be exercisable together with any vehicles, apparatus or materials required for the purpose for which the power is exercised.

11. In the general application of this Schedule to Scotland—

- (a) any reference to a river authority includes a reference to a river purification authority ;
- (b) any reference to statutory water undertakers includes a reference to a local water authority ;
- (c) “sewerage authority” means the council of a county, the town council of a burgh, any combination of such county or town councils constituted for the purposes of the provision of sewerage works or sewerage disposal services, a development corporation established under the New 1946 c. 68. Towns Act 1946 or any other body charged with sewage disposal functions under a local Act ;
- (d) “marine work” has the meaning assigned to it by section 31(1) of the Harbours, Piers and Ferries (Scotland) 1937 c. 28. Act 1937 ;
- (e) “chattels” means corporeal moveables.





# Carriage of Goods by Road Act 1965

## 1965 CHAPTER 37

An Act to give effect to the Convention on the Contract for the International Carriage of Goods by Road signed at Geneva on 19th May 1956; and for purposes connected therewith. [5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. Subject to the following provisions of this Act, the provisions of the Convention on the Contract for the International Carriage of Goods by Road (in this Act referred to as "the Convention"), as set out in the Schedule to this Act, shall have the force of law in the United Kingdom so far as they relate to the rights and liabilities of persons concerned in the carriage of goods by road under a contract to which the Convention applies. Convention to have force of law.

2.—(1) Her Majesty may by Order in Council from time to time certify who are the High Contracting Parties to the Convention and in respect of what territories they are respectively parties. Designation of High Contracting Parties.

(2) An Order in Council under this section shall, except so far as it has been superseded by a subsequent Order, be conclusive evidence of the matters so certified.

3.—(1) A court before which proceedings are brought to enforce a liability which is limited by article 23 in the Schedule to this Act may at any stage of the proceedings make any such order as appears to the court to be just and equitable in view of Power of court to take account of other proceedings.

the provisions of the said article 23 and of any other proceedings which have been, or are likely to be, commenced in the United Kingdom or elsewhere to enforce the liability in whole or in part.

(2) Without prejudice to the preceding subsection, a court before which proceedings are brought to enforce a liability which is limited by the said article 23 shall, where the liability is, or may be, partly enforceable in other proceedings in the United Kingdom or elsewhere, have jurisdiction to award an amount less than the court would have awarded if the limitation applied solely to the proceedings before the court, or to make any part of its award conditional on the result of any other proceedings.

Registration  
of foreign  
judgments.  
1933 c. 13.

4.—(1) Subject to the next following subsection, Part I of the Foreign Judgments (Reciprocal Enforcement) Act 1933 (in this section referred to as “the Act of 1933”) shall apply, whether or not it would otherwise have so applied, to any judgment which—

- (a) has been given in any such action as is referred to in paragraph 1 of article 31 in the Schedule to this Act, and
- (b) has been so given by any court or tribunal of a territory in respect of which one of the High Contracting Parties, other than the United Kingdom, is a party to the Convention, and
- (c) has become enforceable in that territory.

(2) In the application of Part I of the Act of 1933 in relation to any such judgment as is referred to in the preceding subsection, section 4 of that Act shall have effect with the omission of subsections (2) and (3).

(3) The registration, in accordance with Part I of the Act of 1933, of any such judgment as is referred to in subsection (1) of this section shall constitute, in relation to that judgment, compliance with the formalities for the purposes of paragraph 3 of article 31 in the Schedule to this Act.

Contribution  
between  
carriers.

1935 c. 30.

1937 c. 9 (N.I.)

1940 c. 42.

5.—(1) Where a carrier under a contract to which the Convention applies is liable in respect of any loss or damage for which compensation is payable under the Convention, nothing in section 6(1)(c) of the Law Reform (Married Women and Tortfeasors) Act 1935, section 16(1)(c) of the Law Reform (Miscellaneous Provisions) Act (Northern Ireland) 1937, or section 3(2) of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1940 shall confer on him any right to recover contribution in respect of that loss or damage from any other carrier who, in accordance with article 34 in the Schedule to this Act, is a party to the contract of carriage.

(2) The preceding subsection shall be without prejudice to the operation of article 37 in the Schedule to this Act.

6. Every High Contracting Party to the Convention shall, for the purposes of any proceedings brought in a court in the United Kingdom in accordance with the provisions of article 31 in the Schedule to this Act to enforce a claim in respect of carriage undertaken by that Party, be deemed to have submitted to the jurisdiction of that court, and accordingly rules of court may provide for the manner in which any such action is to be commenced and carried on; but nothing in this section shall authorise the issue of execution, or in Scotland the execution of diligence, against the property of any High Contracting Party.

Actions  
against High  
Contracting  
Parties.

7.—(1) Any reference in the preceding provisions of this Act to a court includes a reference to an arbitration tribunal acting by virtue of article 33 in the Schedule to this Act.

Arbitrations.

(2) For the purposes of article 32 in the Schedule to this Act, as it has effect (by virtue of the said article 33) in relation to arbitrations,—

- (a) as respects England and Wales, subsections (3) to (5) of section 27 of the Limitation Act 1939 (which determine the time at which an arbitration is deemed to be commenced) shall apply; 1939 c. 21.
- (b) as respects Northern Ireland, subsections (2) to (4) of section 72 of the Statute of Limitations (Northern Ireland) 1958 (which make similar provision) shall apply; and 1958 c. 10  
(N.I.)
- (c) as respects Scotland, an arbitration shall be deemed to be commenced when one party to the arbitration serves on the other party or parties a notice requiring him or them to appoint an arbiter or to agree to the appointment of an arbiter or, where the arbitration agreement provides that the reference shall be to a person named or designated in the agreement, requiring him or them to submit the dispute to the person so named or designated.

8.—(1) If it appears to Her Majesty in Council that there is any conflict between the provisions of this Act (including the provisions of the Convention as set out in the Schedule to this Act) and any provisions relating to the carriage of goods for reward by land, sea or air contained in—

Resolution  
of conflicts  
between  
Conventions  
on carriage  
of goods.

- (a) any other Convention which has been signed or ratified by or on behalf of Her Majesty's Government in the United Kingdom before the passing of this Act, or
- (b) any enactment of the Parliament of the United Kingdom giving effect to such a Convention,

Her Majesty may by Order in Council make such provision as may seem to Her to be appropriate for resolving that conflict by amending or modifying this Act or any such enactment.

(2) Any statutory instrument made by virtue of this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Application  
to British  
possessions,  
etc.

9. Her Majesty may by Order in Council direct that this Act shall extend, subject to such exceptions, adaptations and modifications as may be specified in the Order, to—

- (a) the Isle of Man ;
- (b) any of the Channel Islands ;
- (c) any colony ;
- (d) any state or territory which is for the time being a protectorate or protected state for the purposes of the British Nationality Act 1948.

1948 c. 56.

Application  
to Scotland.

10. In its application to Scotland, the Schedule to this Act shall have effect as if—

- (a) any reference therein to a plaintiff included a reference to a pursuer ;
- (b) any reference therein to a defendant included a reference to a defender ; and
- (c) any reference to security for costs included a reference to caution for expenses.

Application  
to Northern  
Ireland.

11.—(1) In the application of this Act to Northern Ireland, any reference to an enactment of the Parliament of Northern Ireland shall be construed as a reference to that enactment as amended by any Act of that Parliament, whether passed before or after this Act, and to any enactment of that Parliament passed after this Act and re-enacting the said enactment with or without modification.

1933 c. 13.

(2) In the application of section 4 of this Act to Northern Ireland, any reference to the Foreign Judgments (Reciprocal Enforcement) Act 1933 is a reference to that Act as it applies in Northern Ireland.

1920 c. 67.

(3) For the purposes of section 6 of the Government of Ireland Act 1920, this Act shall, so far as it relates to matters within the powers of the Parliament of Northern Ireland, be deemed to be an Act passed before the appointed day within the meaning of that section.

12. An Order in Council made under any of the preceding Orders in Council. provisions of this Act may contain such transitional and supplementary provisions as appear to Her Majesty to be expedient and may be varied or revoked by a subsequent Order in Council made under that provision.

13. This Act shall bind the Crown.

Application to Crown.

14.—(1) This Act may be cited as the Carriage of Goods by Road Act 1965.

Short title, interpretation and commencement.

(2) The persons who, for the purposes of this Act, are persons concerned in the carriage of goods by road under a contract to which the Convention applies are—

- (a) the sender,
- (b) the consignee,
- (c) any carrier who, in accordance with article 34 in the Schedule to this Act or otherwise, is a party to the contract of carriage,
- (d) any person for whom such a carrier is responsible by virtue of article 3 in the Schedule to this Act,
- (e) any person to whom the rights and liabilities of any of the persons referred to in paragraphs (a) to (d) of this subsection have passed (whether by assignment or assignation or by operation of law).

(3) Except in so far as the context otherwise requires, any reference in this Act to an enactment shall be construed as a reference to that enactment as amended or extended by or under any other enactment.

(4) This Act shall come into operation on such day as Her Majesty may by Order in Council appoint; but nothing in this Act shall apply in relation to any contract for the carriage of goods by road made before the day so appointed.

## Section 1.

## SCHEDULE

CONVENTION  
ON THE CONTRACT FOR THE INTERNATIONAL  
CARRIAGE OF GOODS BY ROAD

CHAPTER I

SCOPE OF APPLICATION

*Article 1*

1. This Convention shall apply to every contract for the carriage of goods by road in vehicles for reward, when the place of taking over of the goods and the place designated for delivery, as specified in the contract, are situated in two different countries, of which at least one is a Contracting country, irrespective of the place of residence and the nationality of the parties.

2. For the purposes of this Convention, "vehicles" means motor vehicles, articulated vehicles, trailers and semi-trailers as defined in article 4\* of the Convention on Road Traffic dated 19th September 1949.

3. This Convention shall apply also where carriage coming within its scope is carried out by States or by governmental institutions or organizations.

4. This Convention shall not apply:

- (a) to carriage performed under the terms of any international postal convention ;
- (b) to funeral consignments ;
- (c) to furniture removal.

5. The Contracting Parties agree not to vary any of the provisions of this Convention by special agreements between two or more of them, except to make it inapplicable to their frontier traffic or to authorise the use in transport operations entirely confined to their territory of consignment notes representing a title to the goods.

*Article 2*

1. Where the vehicle containing the goods is carried over part of the journey by sea, rail, inland waterways or air, and, except where the provisions of article 14 are applicable, the goods are not unloaded from the vehicle, this Convention shall nevertheless apply to the whole of the carriage. Provided that to the extent that it is proved that any loss, damage or delay in delivery of the goods which occurs

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\* The definitions set out in this article are, so far as material, as follows:—

"Motor vehicle" means any self-propelled vehicle normally used for the transport of persons or goods upon a road, other than vehicles running on rails or connected to electric conductors.

"Articulated vehicle" means any motor vehicle with a trailer having no front axle and so attached that part of the trailer is superimposed upon the motor vehicle and a substantial part of the weight of the trailer and of its load is borne by the motor vehicle. Such a trailer shall be called a "semi-trailer".

"Trailer" means any vehicle designed to be drawn by a motor vehicle.



during the carriage by the other means of transport was not caused by an act or omission of the carrier by road, but by some event which could only have occurred in the course of and by reason of the carriage by that other means of transport, the liability of the carrier by road shall be determined not by this Convention but in the manner in which the liability of the carrier by the other means of transport would have been determined if a contract for the carriage of the goods alone had been made by the sender with the carrier by the other means of transport in accordance with the conditions prescribed by law for the carriage of goods by that means of transport. If, however, there are no such prescribed conditions, the liability of the carrier by road shall be determined by this Convention.

2. If the carrier by road is also himself the carrier by the other means of transport, his liability shall also be determined in accordance with the provisions of paragraph 1 of this article, but as if, in his capacities as carrier by road and as carrier by the other means of transport, he were two separate persons.

## CHAPTER II

### PERSONS FOR WHOM THE CARRIER IS RESPONSIBLE

#### *Article 3*

For the purposes of this Convention the carrier shall be responsible for the acts and omissions of his agents and servants and of any other persons of whose services he makes use for the performance of the carriage, when such agents, servants or other persons are acting within the scope of their employment, as if such acts or omissions were his own.

## CHAPTER III

### CONCLUSION AND PERFORMANCE OF THE CONTRACT OF CARRIAGE

#### *Article 4*

The contract of carriage shall be confirmed by the making out of a consignment note. The absence, irregularity or loss of the consignment note shall not affect the existence or the validity of the contract of carriage which shall remain subject to the provisions of this Convention.

#### *Article 5*

1. The consignment note shall be made out in three original copies signed by the sender and by the carrier. These signatures may be printed or replaced by the stamps of the sender and the carrier if the law of the country in which the consignment note has been made out so permits. The first copy shall be handed to the sender, the second shall accompany the goods and the third shall be retained by the carrier.

2. When the goods which are to be carried have to be loaded in different vehicles, or are of different kinds or are divided into different lots, the sender or the carrier shall have the right to require a separate consignment note to be made out for each vehicle used, or for each kind or lot of goods.

*Article 6*

1. The consignment note shall contain the following particulars:
  - (a) the date of the consignment note and the place at which it is made out ;
  - (b) the name and address of the sender ;
  - (c) the name and address of the carrier ;
  - (d) the place and the date of taking over of the goods and the place designated for delivery ;
  - (e) the name and address of the consignee ;
  - (f) the description in common use of the nature of the goods and the method of packing, and, in the case of dangerous goods, their generally recognised description ;
  - (g) the number of packages and their special marks and numbers ;
  - (h) the gross weight of the goods or their quantity otherwise expressed ;
  - (i) charges relating to the carriage (carriage charges, supplementary charges, customs duties and other charges incurred from the making of the contract to the time of delivery) ;
  - (j) the requisite instructions for Customs and other formalities ;
  - (k) a statement that the carriage is subject, notwithstanding any clause to the contrary, to the provisions of this Convention.
  
2. Where applicable, the consignment note shall also contain the following particulars:
  - (a) a statement that transshipment is not allowed ;
  - (b) the charges which the sender undertakes to pay ;
  - (c) the amount of " cash on delivery " charges ;
  - (d) a declaration of the value of the goods and the amount representing special interest in delivery ;
  - (e) the sender's instructions to the carrier regarding insurance of the goods ;
  - (f) the agreed time-limit within which the carriage is to be carried out ;
  - (g) a list of the documents handed to the carrier.
  
3. The parties may enter in the consignment note any other particulars which they may deem useful.

*Article 7*

1. The sender shall be responsible for all expenses, loss and damage sustained by the carrier by reason of the inaccuracy or inadequacy of:
  - (a) the particulars specified in article 6, paragraph 1, (b), (d), (e), (f), (g), (h) and (j) ;
  - (b) the particulars specified in article 6, paragraph 2 ;

(c) any other particulars or instructions given by him to enable the consignment note to be made out or for the purpose of their being entered therein.

2. If, at the request of the sender, the carrier enters in the consignment note the particulars referred to in paragraph 1 of this article, he shall be deemed, unless the contrary is proved, to have done so on behalf of the sender.

3. If the consignment note does not contain the statement specified in article 6, paragraph 1(k), the carrier shall be liable for all expenses, loss and damage sustained through such omission by the person entitled to dispose of the goods.

#### Article 8

1. On taking over the goods, the carrier shall check:

- (a) the accuracy of the statements in the consignment note as to the number of packages and their marks and numbers, and
- (b) the apparent condition of the goods and their packaging.

2. Where the carrier has no reasonable means of checking the accuracy of the statements referred to in paragraph 1(a) of this article, he shall enter his reservations in the consignment note together with the grounds on which they are based. He shall likewise specify the grounds for any reservations which he makes with regard to the apparent condition of the goods and their packaging. Such reservations shall not bind the sender unless he has expressly agreed to be bound by them in the consignment note.

3. The sender shall be entitled to require the carrier to check the gross weight of the goods or their quantity otherwise expressed. He may also require the contents of the packages to be checked. The carrier shall be entitled to claim the cost of such checking. The result of the checks shall be entered in the consignment note.

#### Article 9

1. The consignment note shall be *prima facie* evidence of the making of the contract of carriage, the conditions of the contract and the receipt of the goods by the carrier.

2. If the consignment note contains no specific reservations by the carrier, it shall be presumed, unless the contrary is proved, that the goods and their packaging appeared to be in good condition when the carrier took them over and that the number of packages, their marks and numbers corresponded with the statements in the consignment note.

#### Article 10

The sender shall be liable to the carrier for damage to persons, equipment or other goods, and for any expenses due to defective packing of the goods, unless the defect was apparent or known to the carrier at the time when he took over the goods and he made no reservations concerning it.

*Article 11*

1. For the purposes of the Customs or other formalities which have to be completed before delivery of the goods, the sender shall attach the necessary documents to the consignment note or place them at the disposal of the carrier and shall furnish him with all the information which he requires.

2. The carrier shall not be under any duty to enquire into either the accuracy or the adequacy of such documents and information. The sender shall be liable to the carrier for any damage caused by the absence, inadequacy or irregularity of such documents and information, except in the case of some wrongful act or neglect on the part of the carrier.

3. The liability of the carrier for the consequences arising from the loss or incorrect use of the documents specified in and accompanying the consignment note or deposited with the carrier shall be that of an agent, provided that the compensation payable by the carrier shall not exceed that payable in the event of loss of the goods.

*Article 12*

1. The sender has the right to dispose of the goods, in particular by asking the carrier to stop the goods in transit, to change the place at which delivery is to take place or to deliver the goods to a consignee other than the consignee indicated in the consignment note.

2. This right shall cease to exist when the second copy of the consignment note is handed to the consignee or when the consignee exercises his right under article 13, paragraph 1; from that time onwards the carrier shall obey the orders of the consignee.

3. The consignee shall, however, have the right of disposal from the time when the consignment note is drawn up, if the sender makes an entry to that effect in the consignment note.

4. If in exercising his right of disposal the consignee has ordered the delivery of the goods to another person, that other person shall not be entitled to name other consignees.

5. The exercise of the right of disposal shall be subject to the following conditions:

- (a) that the sender or, in the case referred to in paragraph 3 of this article, the consignee who wishes to exercise the right produces the first copy of the consignment note on which the new instructions to the carrier have been entered and indemnifies the carrier against all expenses, loss and damage involved in carrying out such instructions;
- (b) that the carrying out of such instructions is possible at the time when the instructions reach the person who is to carry them out and does not either interfere with the normal working of the carrier's undertaking or prejudice the senders or consignees of other consignments;
- (c) that the instructions do not result in a division of the consignment.

6. When, by reason of the provisions of paragraph 5(b) of this article, the carrier cannot carry out the instructions which he receives, he shall immediately notify the person who gave him such instructions.

7. A carrier who has not carried out the instructions given under the conditions provided for in this article, or who has carried them out without requiring the first copy of the consignment note to be produced, shall be liable to the person entitled to make a claim for any loss or damage caused thereby.

#### *Article 13*

1. After arrival of the goods at the place designated for delivery, the consignee shall be entitled to require the carrier to deliver to him, against a receipt, the second copy of the consignment note and the goods. If the loss of the goods is established or if the goods have not arrived after the expiry of the period provided for in article 19, the consignee shall be entitled to enforce in his own name against the carrier any rights arising from the contract of carriage.

2. The consignee who avails himself of the rights granted to him under paragraph 1 of this article shall pay the charges shown to be due on the consignment note, but in the event of dispute on this matter the carrier shall not be required to deliver the goods unless security has been furnished by the consignee.

#### *Article 14*

1. If for any reason it is or becomes impossible to carry out the contract in accordance with the terms laid down in the consignment note before the goods reach the place designated for delivery, the carrier shall ask for instructions from the person entitled to dispose of the goods in accordance with the provisions of article 12.

2. Nevertheless, if circumstances are such as to allow the carriage to be carried out under conditions differing from those laid down in the consignment note and if the carrier has been unable to obtain instructions in reasonable time from the person entitled to dispose of the goods in accordance with the provisions of article 12, he shall take such steps as seem to him to be in the best interests of the person entitled to dispose of the goods.

#### *Article 15*

1. Where circumstances prevent delivery of the goods after their arrival at the place designated for delivery, the carrier shall ask the sender for his instructions. If the consignee refuses the goods the sender shall be entitled to dispose of them without being obliged to produce the first copy of the consignment note.

2. Even if he has refused the goods, the consignee may nevertheless require delivery so long as the carrier has not received instructions to the contrary from the sender.

3. When circumstances preventing delivery of the goods arise after the consignee, in exercise of his rights under article 12, paragraph 3, has given an order for the goods to be delivered to another person, paragraphs 1 and 2 of this article shall apply as if the consignee were the sender and that other person were the consignee.

#### *Article 16*

1. The carrier shall be entitled to recover the cost of his request for instructions and any expenses entailed in carrying out such instructions, unless such expenses were caused by the wrongful act or neglect of the carrier.

2. In the cases referred to in article 14, paragraph 1, and in article 15, the carrier may immediately unload the goods for account of the person entitled to dispose of them and thereupon the carriage shall be deemed to be at an end. The carrier shall then hold the goods on behalf of the person so entitled. He may however entrust them to a third party, and in that case he shall not be under any liability except for the exercise of reasonable care in the choice of such third party. The charges due under the consignment note and all other expenses shall remain chargeable against the goods.

3. The carrier may sell the goods, without awaiting instructions from the person entitled to dispose of them, if the goods are perishable or their condition warrants such a course, or when the storage expenses would be out of proportion to the value of the goods. He may also proceed to the sale of the goods in other cases if after the expiry of a reasonable period he has not received from the person entitled to dispose of the goods instructions to the contrary which he may reasonably be required to carry out.

4. If the goods have been sold pursuant to this article, the proceeds of sale, after deduction of the expenses chargeable against the goods, shall be placed at the disposal of the person entitled to dispose of the goods. If these charges exceed the proceeds of sale, the carrier shall be entitled to the difference.

5. The procedure in the case of sale shall be determined by the law or custom of the place where the goods are situated.

### CHAPTER IV

#### LIABILITY OF THE CARRIER

#### *Article 17*

1. The carrier shall be liable for the total or partial loss of the goods and for damage thereto occurring between the time when he takes over the goods and the time of delivery, as well as for any delay in delivery.

2. The carrier shall however be relieved of liability if the loss, damage or delay was caused by the wrongful act or neglect of the claimant, by the instructions of the claimant given otherwise than

as the result of a wrongful act or neglect on the part of the carrier, by inherent vice of the goods or through circumstances which the carrier could not avoid and the consequences of which he was unable to prevent.

3. The carrier shall not be relieved of liability by reason of the defective condition of the vehicle used by him in order to perform the carriage, or by reason of the wrongful act or neglect of the person from whom he may have hired the vehicle or of the agents or servants of the latter.

4. Subject to article 18, paragraphs 2 to 5, the carrier shall be relieved of liability when the loss or damage arises from the special risks inherent in one or more of the following circumstances :

- (a) Use of open unsheeted vehicles, when their use has been expressly agreed and specified in the consignment note ;
- (b) the lack of, or defective condition of packing in the case of goods which, by their nature, are liable to wastage or to be damaged when not packed or when not properly packed ;
- (c) handling, loading, stowage or unloading of the goods by the sender, the consignee or persons acting on behalf of the sender or the consignee ;
- (d) the nature of certain kinds of goods which particularly exposes them to total or partial loss or to damage, especially through breakage, rust, decay, desiccation, leakage, normal wastage, or the action of moth or vermin ;
- (e) insufficiency or inadequacy of marks or numbers on the packages ;
- (f) the carriage of livestock.

5. Where under this article the carrier is not under any liability in respect of some of the factors causing the loss, damage or delay, he shall only be liable to the extent that those factors for which he is liable under this article have contributed to the loss, damage or delay.

#### *Article 18*

1. The burden of proving that loss, damage or delay was due to one of the causes specified in article 17, paragraph 2, shall rest upon the carrier.

2. When the carrier establishes that in the circumstances of the case, the loss or damage could be attributed to one or more of the special risks referred to in article 17, paragraph 4, it shall be presumed that it was so caused. The claimant shall however be entitled to prove that the loss or damage was not, in fact, attributable either wholly or partly to one of these risks.

3. This presumption shall not apply in the circumstances set out in article 17, paragraph 4(a), if there has been an abnormal shortage, or a loss of any package.

4. If the carriage is performed in vehicles specially equipped to protect the goods from the effects of heat, cold, variations in temperature or the humidity of the air, the carrier shall not be entitled to claim the benefit of article 17, paragraph 4(d), unless he proves that all steps incumbent on him in the circumstances with respect to the choice, maintenance and use of such equipment were taken and that he complied with any special instructions issued to him.

5. The carrier shall not be entitled to claim the benefit of article 17, paragraph 4(f), unless he proves that all steps normally incumbent on him in the circumstances were taken and that he complied with any special instructions issued to him.

#### *Article 19*

Delay in delivery shall be said to occur when the goods have not been delivered within the agreed time-limit or when, failing an agreed time-limit, the actual duration of the carriage having regard to the circumstances of the case, and in particular, in the case of partial loads, the time required for making up a complete load in the normal way, exceeds the time it would be reasonable to allow a diligent carrier.

#### *Article 20*

1. The fact that goods have not been delivered within thirty days following the expiry of the agreed time-limit, or, if there is no agreed time-limit, within sixty days from the time when the carrier took over the goods, shall be conclusive evidence of the loss of the goods, and the person entitled to make a claim may thereupon treat them as lost.

2. The person so entitled may, on receipt of compensation for the missing goods, request in writing that he shall be notified immediately should the goods be recovered in the course of the year following the payment of compensation. He shall be given a written acknowledgment of such request.

3. Within the thirty days following receipt of such notification, the person entitled as aforesaid may require the goods to be delivered to him against payment of the charges shown to be due on the consignment note and also against refund of the compensation he received less any charges included therein but without prejudice to any claims to compensation for delay in delivery under article 23 and, where applicable, article 26.

4. In the absence of the request mentioned in paragraph 2 or of any instructions given within the period of thirty days specified in paragraph 3, or if the goods are not recovered until more than one year after the payment of compensation, the carrier shall be entitled to deal with them in accordance with the law of the place where the goods are situated.

#### *Article 21*

Should the goods have been delivered to the consignee without collection of the "cash on delivery" charge which should have been collected by the carrier under the terms of the contract of



carriage, the carrier shall be liable to the sender for compensation not exceeding the amount of such charge without prejudice to his right of action against the consignee.

#### *Article 22*

1. When the sender hands goods of a dangerous nature to the carrier, he shall inform the carrier of the exact nature of the danger and indicate, if necessary, the precautions to be taken. If this information has not been entered in the consignment note, the burden of proving, by some other means, that the carrier knew the exact nature of the danger constituted by the carriage of the said goods shall rest upon the sender or the consignee.

2. Goods of a dangerous nature which, in the circumstances referred to in paragraph 1 of this article, the carrier did not know were dangerous, may, at any time or place, be unloaded, destroyed or rendered harmless by the carrier without compensation ; further, the sender shall be liable for all expenses, loss or damage arising out of their handing over for carriage or of their carriage.

#### *Article 23*

1. When, under the provisions of this Convention, a carrier is liable for compensation in respect of total or partial loss of goods, such compensation shall be calculated by reference to the value of the goods at the place and time at which they were accepted for carriage.

2. The value of the goods shall be fixed according to the commodity exchange price or, if there is no such price, according to the current market price or, if there is no commodity exchange price or current market price, by reference to the normal value of goods of the same kind and quality.

3. Compensation shall not, however, exceed 25 francs per kilogram of gross weight short. "Franc" means the gold franc weighing 10/31 of a gramme and being of millesimal fineness 900.

4. In addition, the carriage charges, Customs duties and other charges incurred in respect of the carriage of the goods shall be refunded in full in case of total loss and in proportion to the loss sustained in case of partial loss, but no further damages shall be payable.

5. In the case of delay, if the claimant proves that damage has resulted therefrom the carrier shall pay compensation for such damage not exceeding the carriage charges.

6. Higher compensation may only be claimed where the value of the goods or a special interest in delivery has been declared in accordance with articles 24 and 26.

#### *Article 24*

The sender may, against payment of a surcharge to be agreed upon, declare in the consignment note a value for the goods exceeding the limit laid down in article 23, paragraph 3, and in that case the amount of the declared value shall be substituted for that limit.

*Article 25*

1. In case of damage, the carrier shall be liable for the amount by which the goods have diminished in value, calculated by reference to the value of the goods fixed in accordance with article 23, paragraphs 1, 2 and 4.

2. The compensation may not, however, exceed :

- (a) if the whole consignment has been damaged the amount payable in the case of total loss ;
- (b) if part only of the consignment has been damaged, the amount payable in the case of loss of the part affected.

*Article 26*

1. The sender may, against payment of a surcharge to be agreed upon, fix the amount of a special interest in delivery in the case of loss or damage or of the agreed time-limit being exceeded, by entering such amount in the consignment note.

2. If a declaration of a special interest in delivery has been made, compensation for the additional loss or damage proved may be claimed, up to the total amount of the interest declared, independently of the compensation provided for in articles 23, 24 and 25.

*Article 27*

1. The claimant shall be entitled to claim interest on compensation payable. Such interest, calculated at five per centum per annum, shall accrue from the date on which the claim was sent in writing to the carrier or, if no such claim has been made, from the date on which legal proceedings were instituted.

2. When the amounts on which the calculation of the compensation is based are not expressed in the currency of the country in which payment is claimed, conversion shall be at the rate of exchange applicable on the day and at the place of payment of compensation.

*Article 28*

1. In cases where, under the law applicable, loss, damage or delay arising out of carriage under this Convention gives rise to an extra-contractual claim, the carrier may avail himself of the provisions of this Convention which exclude his liability or which fix or limit the compensation due.

2. In cases where the extra-contractual liability for loss, damage or delay of one of the persons for whom the carrier is responsible under the terms of article 3 is in issue, such person may also avail himself of the provisions of this Convention which exclude the liability of the carrier or which fix or limit the compensation due.

*Article 29*

1. The carrier shall not be entitled to avail himself of the provisions of this chapter which exclude or limit his liability or

which shift the burden of proof if the damage was caused by his wilful misconduct or by such default on his part as, in accordance with the law of the court or tribunal seised of the case, is considered as equivalent to wilful misconduct.

2. The same provision shall apply if the wilful misconduct or default is committed by the agents or servants of the carrier or by any other persons of whose services he makes use for the performance of the carriage, when such agents, servants or other persons are acting within the scope of their employment. Furthermore, in such a case such agents, servants or other persons shall not be entitled to avail themselves, with regard to their personal liability, of the provisions of this chapter referred to in paragraph 1.

## CHAPTER V

### CLAIMS AND ACTIONS

#### Article 30

1. If the consignee takes delivery of the goods without duly checking their condition with the carrier or without sending him reservations giving a general indication of the loss or damage, not later than the time of delivery in the case of apparent loss or damage and within seven days of delivery, Sundays and public holidays excepted, in the case of loss or damage which is not apparent, the fact of his taking delivery shall be *prima facie* evidence that he has received the goods in the condition described in the consignment note. In the case of loss or damage which is not apparent the reservations referred to shall be made in writing.

2. When the condition of the goods has been duly checked by the consignee and the carrier, evidence contradicting the result of this checking shall only be admissible in the case of loss or damage which is not apparent and provided that the consignee has duly sent reservations in writing to the carrier within seven days, Sundays and public holidays excepted, from the date of checking.

3. No compensation shall be payable for delay in delivery unless a reservation has been sent in writing to the carrier, within twenty-one days from the time that the goods were placed at the disposal of the consignee.

4. In calculating the time-limits provided for in this Article the date of delivery, or the date of checking, or the date when the goods were placed at the disposal of the consignee, as the case may be, shall not be included.

5. The carrier and the consignee shall give each other every reasonable facility for making the requisite investigations and checks.

#### Article 31

1. In legal proceedings arising out of carriage under this Convention, the plaintiff may bring an action in any court or tribunal of a contracting country designated by agreement between the

parties and, in addition, in the courts or tribunals of a country within whose territory

- (a) the defendant is ordinarily resident, or has his principal place of business, or the branch or agency through which the contract of carriage was made, or
- (b) the place where the goods were taken over by the carrier or the place designated for delivery is situated,

and in no other courts or tribunals.

2. Where in respect of a claim referred to in paragraph 1 of this article an action is pending before a court or tribunal competent under that paragraph, or where in respect of such a claim a judgment has been entered by such a court or tribunal no new action shall be started between the same parties on the same grounds unless the judgment of the court or tribunal before which the first action was brought is not enforceable in the country in which the fresh proceedings are brought.

3. When a judgment entered by a court or tribunal of a contracting country in any such action as is referred to in paragraph 1 of this article has become enforceable in that country, it shall also become enforceable in each of the other contracting States, as soon as the formalities required in the country concerned have been complied with. The formalities shall not permit the merits of the case to be re-opened.

4. The provisions of paragraph 3 of this article shall apply to judgments after trial, judgments by default and settlements confirmed by an order of the court, but shall not apply to interim judgments or to awards of damages, in addition to costs against a plaintiff who wholly or partly fails in his action.

5. Security for costs shall not be required in proceedings arising out of carriage under this Convention from nationals of contracting countries resident or having their place of business in one of those countries.

#### *Article 32*

1. The period of limitation for an action arising out of carriage under this Convention shall be one year. Nevertheless, in the case of wilful misconduct, or such default as in accordance with the law of the court or tribunal seised of the case, is considered as equivalent to wilful misconduct, the period of limitation shall be three years. The period of limitation shall begin to run:

- (a) in the case of partial loss, damage or delay in delivery, from the date of delivery ;
- (b) in the case of total loss, from the thirtieth day after the expiry of the agreed time-limit or where there is no agreed time-limit from the sixtieth day from the date on which the goods were taken over by the carrier ;
- (c) in all other cases, on the expiry of a period of three months after the making of the contract of carriage.

The day on which the period of limitation begins to run shall not be included in the period.

2. A written claim shall suspend the period of limitation until such date as the carrier rejects the claim by notification in writing and returns the documents attached thereto. If a part of the claim is admitted the period of limitation shall start to run again only in respect of that part of the claim still in dispute. The burden of proof of the receipt of the claim, or of the reply and of the return of the documents, shall rest with the party relying upon these facts. The running of the period of limitation shall not be suspended by further claims having the same object.

3. Subject to the provisions of paragraph 2 above, the extension of the period of limitation shall be governed by the law of the court or tribunal seised of the case. That law shall also govern the fresh accrual of rights of action.

4. A right of action which has become barred by lapse of time may not be exercised by way of counter-claim or set-off.

#### *Article 33*

The contract of carriage may contain a clause conferring competence on an arbitration tribunal if the clause conferring competence on the tribunal provides that the tribunal shall apply this Convention.

### CHAPTER VI

#### PROVISIONS RELATING TO CARRIAGE PERFORMED BY SUCCESSIVE CARRIERS

#### *Article 34*

If carriage governed by a single contract is performed by successive road carriers, each of them shall be responsible for the performance of the whole operation, the second carrier and each succeeding carrier becoming a party to the contract of carriage, under the terms of the consignment note, by reason of his acceptance of the goods and the consignment note.

#### *Article 35*

1. A carrier accepting the goods from a previous carrier shall give the latter a dated and signed receipt. He shall enter his name and address on the second copy of the consignment note. Where applicable, he shall enter on the second copy of the consignment note and on the receipt reservations of the kind provided for in article 8, paragraph 2.

2. The provisions of article 9 shall apply to the relations between successive carriers.

#### *Article 36*

Except in the case of a counter-claim or a set-off raised in an action concerning a claim based on the same contract of carriage, legal proceedings in respect of liability for loss, damage or delay may only be brought against the first carrier, the last carrier or

the carrier who was performing that portion of the carriage during which the event causing the loss, damage or delay occurred ; an action may be brought at the same time against several of these carriers.

#### *Article 37*

A carrier who has paid compensation in compliance with the provisions of this Convention, shall be entitled to recover such compensation, together with interest thereon and all costs and expenses incurred by reason of the claim, from the other carriers who have taken part in the carriage, subject to the following provisions:

- (a) the carrier responsible for the loss or damage shall be solely liable for the compensation whether paid by himself or by another carrier ;
- (b) when the loss or damage has been caused by the action of two or more carriers, each of them shall pay an amount proportionate to his share of liability ; should it be impossible to apportion the liability, each carrier shall be liable in proportion to the share of the payment for the carriage which is due to him ;
- (c) if it cannot be ascertained to which carriers liability is attributable for the loss or damage, the amount of the compensation shall be apportioned between all the carriers as laid down in (b) above.

#### *Article 38*

If one of the carriers is insolvent, the share of the compensation due from him and unpaid by him shall be divided among the other carriers in proportion to the share of the payment for the carriage due to them.

#### *Article 39*

1. No carrier against whom a claim is made under articles 37 and 38 shall be entitled to dispute the validity of the payment made by the carrier making the claim if the amount of the compensation was determined by judicial authority after the first mentioned carrier had been given due notice of the proceedings and afforded an opportunity of entering an appearance.

2. A carrier wishing to take proceedings to enforce his right of recovery may make his claim before the competent court or tribunal of the country in which one of the carriers concerned is ordinarily resident, or has his principal place of business or the branch or agency through which the contract of carriage was made. All the carriers concerned may be made defendants in the same action.

3. The provisions of article 31, paragraphs 3 and 4, shall apply to judgments entered in the proceedings referred to in articles 37 and 38.

4. The provisions of article 32 shall apply to claims between carriers. The period of limitation shall, however, begin to run

either on the date of the final judicial decision fixing the amount of compensation payable under the provisions of this Convention, or, if there is no such judicial decision, from the actual date of payment.

*Article 40*

Carriers shall be free to agree among themselves on provisions other than those laid down in articles 37 and 38.

CHAPTER VII

NULLITY OF STIPULATIONS CONTRARY TO THE CONVENTION

*Article 41*

1. Subject to the provisions of Article 40, any stipulation which would directly or indirectly derogate from the provisions of this Convention shall be null and void. The nullity of such a stipulation shall not involve the nullity of the other provisions of the contract.

2. In particular, a benefit of insurance in favour of the carrier or any other similar clause, or any clause shifting the burden of proof shall be null and void.

*[Chapter VIII of the Convention is not reproduced. This deals with the coming into force of the Convention, the settlement of disputes between the High Contracting Parties and related matters.]*

PROTOCOL OF SIGNATURE

1. This Convention shall not apply to traffic between the United Kingdom of Great Britain and Northern Ireland and the Republic of Ireland.



# Overseas Development and Service Act 1965

## 1965 CHAPTER 38

An Act to amend the Colonial Development and Welfare Act 1959 and to authorise the Minister of Overseas Development to meet expenses incurred in connection with the employment of persons in overseas territories, or in respect of compensation paid to persons who are or have been so employed. [5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Amendments  
of Colonial  
Development  
and Welfare  
Act 1959.  
1959 c. 71.

1. (1) The Colonial Development and Welfare Act 1959 shall be amended as follows.

(2) The sums to be paid out of money provided by Parliament for the purposes of schemes within the meaning of the Act shall not exceed twenty-five million pounds in any one of the three financial years ending in 1966, 1967 and 1968, and shall not exceed three hundred and ninety million pounds in all (excluding sums so paid before 1st April 1946).

(3) No such scheme shall continue in force after 31st March 1970 except so far as it makes provision for the payment out of money provided by Parliament of pensions, allowances or other benefits in respect of injuries or diseases, or aggravation of diseases, incurred by persons engaged in activities carried on for the purposes of such schemes.

(4) Proposals for loans under section 2 of the Act shall not be approved so that the aggregate amount of such loans exceeds ten million pounds in respect of the proposals approved in any one of the three financial years ending in 1966, 1967 or 1968, or one hundred and twenty-five million pounds in all.



(5) No proposals for loans under section 2 of the Act shall be approved after 31st March 1970, and no money shall be lent under that section after 31st March 1973.

(6) For the purposes of the overall limit in subsection (2) of this section on the sums to be paid out of moneys provided by Parliament for the purposes of schemes there shall be left out of account any sums required by the Secretary of State in the period ending on 1st October 1957 for making payments pursuant to any scheme for the purpose of providing funds required by the Tanganyika Agriculture Corporation for carrying on the undertaking of the Overseas Food Corporation.

(7) It is hereby declared that in the definition of “ development programme ” in section 2(5) of the Act the reference to the improvement of existing services or enterprises includes a reference to the renewal or replacement of existing services or enterprises.

2.—(1) The Minister of Overseas Development may enter into agreements relating to the employment in public or social services in overseas territories of persons designated at any time by the Minister in accordance with the agreements, being agreements under which the Minister meets, directly or indirectly, expenses—

(a) in connection with the employment of those persons in accordance with the agreements, or

(b) in respect of compensation paid to those persons,

and may out of moneys provided by Parliament make any payments falling to be made under the agreements.

(2) The agreements may be agreements with the Government of the overseas territory, or with any inter-governmental organisation, or (if the employment is not by or under the Government of the overseas territory, or an inter-governmental organisation) with the authority or other body which is the employer.

(3) No such agreement shall be entered into, and no person shall be designated under such an agreement, except with the consent of the Treasury.

(4) The consent of the Treasury to the designation of any person under such an agreement may be given generally in respect of persons of such descriptions, and subject to such limitations (if any), as may be specified in the consent.

(5) For the purposes of this section a person shall be taken to be employed in public or social services in an overseas territory at any time when—

(a) he is the holder of a public office in an overseas territory,  
or

- (b) he is employed under the Government of an overseas territory or under any municipal or other local authority in an overseas territory, or
- (c) he is employed in an overseas territory by any inter-governmental authority or organisation, or
- (d) he is employed by any authority, organisation or institution established for public purposes in an overseas territory, including any marketing board, co-operative society or other body providing benefits primarily for a particular section of the public, or
- (e) he is employed (otherwise than by any authority, organisation or institution established as aforesaid) in any service provided, or in any other activities carried on, for public purposes in an overseas territory.

(6) The Minister of Overseas Development may by order apply this section in relation to employment in an overseas territory in a capacity specified in the order as it applies in relation to employment in public or social services in overseas territories.

An order under this subsection—

- (a) may be varied or revoked by a subsequent order, and
- (b) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

(7) In this section “overseas territory” means any territory or country outside the United Kingdom, and references to the Government of an overseas territory shall be construed in accordance with section 7(3) of the Overseas Service Act 1958; and this section applies only to persons serving outside the United Kingdom.

1958 c. 14.

1961 c. 10.

(8) The Overseas Service Act 1961 (which is superseded by this section) shall cease to have effect but any agreement, arrangement, consent, designation or other thing made or done or given under or for the purposes of that Act shall have effect as if made, done or given under or for the purposes of this Act.

Citation  
and repeals.

3.—(1) This Act may be cited as the Overseas Development and Service Act 1965.

(2) This Act, so far as it amends the Colonial Development and Welfare Act 1959, may be cited together with the Colonial Development and Welfare Acts 1959 and 1963 as the Colonial Development and Welfare Acts 1959 to 1965.

(3) The Acts and instruments mentioned in the Schedule to this Act shall be repealed to the extent specified in the third column of that Schedule.

## SCHEDULE

## REPEALS

Chapter or Serial Number	Title	Extent of repeal
7 & 8 Eliz. 2. c. 71.	The Colonial Development and Welfare Act 1959.	Section 4. Section 7.
9 & 10 Eliz. 2. c. 10.	The Overseas Service Act 1961.	The whole Act.
1963 c. 40.	The Commonwealth Develop- ment Act 1963.	Section 2(2) but not so as to affect any limitation relating to the financial year ending in 1965.
S.I. 1964 No. 1849.	The Minister of Overseas Development (No. 1) Order 1964.	In Article 2(1)(b) the words “and the Overseas Ser- vice Act 1961”.



# Criminal Procedure (Scotland) Act 1965

## 1965 CHAPTER 39

An Act to amend the law of Scotland in relation to admissions and agreements in respect of evidence in trials on indictment, and for purposes connected therewith. [5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Admissions  
and  
agreements  
as to evidence  
in solemn  
procedure.

1.—(1) In any trial of an accused person on indictment, where that person is legally represented, it shall not be necessary for that person or for the prosecutor to prove any fact which is admitted by the other, or to prove any document, the terms and application of which are not in dispute between them; and a copy of any document may, where they so agree, be accepted as equivalent to the original document.

(2) For the purposes of the foregoing subsection any admission or agreement shall be made by lodging with the clerk of court a minute in that behalf signed—

- (a) in the case of an admission, by the person making the admission if he is the prosecutor, or by his counsel or solicitor if that person is the accused, and
- (b) in the case of an agreement, by the prosecutor and the counsel or solicitor of the accused.

(3) Where a minute has been signed and lodged as aforesaid, any facts and documents admitted or agreed thereby shall be deemed to have been duly proved; and a copy of any document so agreed to be accepted as equivalent to the original document shall be accepted as so equivalent.

(4) Section 20 of the Administration of Justice (Scotland) Act 1933 (agreements as to admission of documents in trials on 1933 c. 41. indictment) and section 12 of the Criminal Procedure (Scotland) Act 1938, which amends the said section 20, are hereby repealed. 1938 c. 48.

2.—(1) This Act may be cited as the Criminal Procedure (Scotland) Act 1965. Short title  
and extent.

(2) This Act shall extend to Scotland only.



# Housing (Amendment) (Scotland) Act 1965

## 1965 CHAPTER 40

An Act to increase the limit of the aggregate amount of advances which may be made to the Scottish Special Housing Association under proviso (i) to section 18(1) of the Housing (Scotland) Act 1962.

[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Amendment  
of proviso (i)  
to section  
18(1) of  
Housing  
(Scotland)  
Act 1962.  
1962 c. 28.

1. In proviso (i) to section 18(1) of the Housing (Scotland) Act 1962 (which limits the aggregate amount of the advances which may be made to the Scottish Special Housing Association) for the words "one hundred and ten million pounds" there shall be substituted the words "one hundred and twenty million pounds".

Short title  
and citation.

2. This Act may be cited as the Housing (Amendment) (Scotland) Act 1965, and the Housing (Scotland) Acts 1950 to 1964 and this Act may be cited together as the Housing (Scotland) Acts 1950 to 1965.



# Local Government (Scotland) Act 1947 (Amendment) Act 1965

## 1965 CHAPTER 41

An Act to restrict the right to vote conferred on ex-officio members of local authorities by the provisions of section 330 of the Local Government (Scotland) Act 1947. [5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. Subsections (1) and (2) of section 330 of the Local Government (Scotland) Act 1947 shall be amended by the addition at the end of each of those subsections of the words:—

“ so however that they shall not exercise any vote in the course of any proceedings at meetings of the town councils of the said cities ”.

Amendment of s. 330 of Local Government (Scotland) Act 1947. 1947 c. 43.

2. This Act may be cited as the Local Government (Scotland) Act 1947 (Amendment) Act 1965. Short title.



# Public Health (Notification of Births) Act 1965

## 1965 CHAPTER 42

An Act to amend the enactments relating to the notification of births to medical officers of health.  
[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

A amendment of enactments relating to notification of births.  
1958 c. 55.

1936 c. 49.

1.—(1) A delegation scheme under section 46 of the Local Government Act 1958 (whether made before or after the commencement of this Act) which provides for the exercise by the council of a county district of any of a local health authority's functions mentioned in subsection (1) of that section shall have effect as if it also provided for the exercise of the functions of the local health authority as welfare authority, and of its medical officer of health, under section 203 of the Public Health Act 1936 (notification of births to medical officers of welfare authorities) by the council of the county district and its medical officer of health respectively, and references in the said section 203 to a welfare authority shall be construed accordingly.

1907 c. 40.

(2) The requirement imposed by subsection (2) of the said section 203 on welfare authorities in England and Wales to supply stamped addressed postcards containing the form of notice to be given under that section, and the like requirement imposed by section 1(2) of the Notification of Births Act 1907 on local authorities in Scotland, shall each have effect as a requirement to supply prepaid addressed envelopes together with the forms of notice, and accordingly in those subsections for the words



“ addressed and stamped postcards containing the form of notice ” there shall be substituted the words “ prepaid addressed envelopes together with the forms of notice ”.

2.—(1) This Act may be cited as the Public Health (Notification of Births) Act 1965. Short title  
and com-  
mencement.

(2) This Act shall come into operation at the expiration of the period of one month beginning with the date of its passing.



# Statutory Orders (Special Procedure) Act 1965

## 1965 CHAPTER 43

An Act to amend the Statutory Orders (Special Procedure) Act 1945 so far as it relates to petitions under that Act, and to extend the period for moving a resolution to annul an order to which that Act applies.  
[5th August 1965]

**B** E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Amendments  
of Act of  
1945.

1945 c. 18  
(9 & 10 Geo. 6.).

1.—(1) The Statutory Orders (Special Procedure) Act 1945 shall be amended as follows.

(2) The period for presenting petitions under the Act against an order subject to special parliamentary procedure, and the resolution period as defined by section 4(2) of the Act, shall each be twenty-one days, instead of fourteen days, and accordingly for the words “fourteen days” there shall be substituted the words “twenty-one days” in—

section 3(1) and 3(3),  
section 4(1) (in both places),  
section 9(a), and

in the part of section 10(3) setting out section 4(1) of the Act as it applies in Scotland.

(3) In section 3(3) of the Act (under which the Lord Chairman of Committees and the Chairman of Ways and Means must consider whether a petition discloses a substantial ground of objection to the order) the words “and that the petition discloses a substantial ground of objection to the order” shall cease to have effect.

(4) A petition of general objection shall under section 4(2) of the Act stand referred to a joint committee of both Houses unless either House of Parliament has within the resolution period as defined in that subsection resolved that it be not so referred, and accordingly in the proviso to the said section 4(2) for the words—

“ that petition shall not stand so referred unless either House has ordered as aforesaid that the petition be so referred ”

there shall be substituted—

“ that petition shall not stand so referred if either House has resolved within the resolution period that the petition be not so referred ”,

and the proviso to section 4(1) of the Act (under which either House may order that a petition of general objection be referred to a joint committee) shall cease to have effect.

2.—(1) This Act may be cited as the Statutory Orders (Special Procedure) Act 1965 and the Statutory Orders (Special Procedure) Act 1945 and this Act may be cited together as the Statutory Orders (Special Procedure) Acts 1945 and 1965. Citation, extent, commencement and repeals.

(2) This Act shall not extend to Northern Ireland.

(3) This Act shall have effect as respects any order laid before both Houses of Parliament after the expiration of a period of one month beginning with the date on which this Act is passed.

(4) The Acts mentioned in the Schedule to this Act shall be repealed to the extent specified in the third column of that Schedule.

**SCHEDULE****REPEALS**

Chapter	Short Title	Extent of Repeal
9 & 10 Geo. 6. c. 18.	The Statutory Orders (Special Procedure) Act 1945.	In section 3(3) the words " and that the petition discloses a substantial ground of objec- tion to the order ". In section 4(1) the proviso (ending with the words " fol- lowing sections ").
10 & 11 Eliz. 2. c. 58.	The Pipe-Lines Act 1962.	Section 55.
1964 c. 40 ...	The Harbours Act 1964.	Section 56.



# Firearms Act 1965

## 1965 CHAPTER 44

An Act to amend the law relating to firearms, imitation firearms and ammunition; and for connected purposes.  
[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) Any person who has with him a firearm or imitation firearm with intent to commit an indictable offence, or to resist arrest or to prevent the arrest of another, in either case while he has the firearm or imitation firearm with him, shall be liable on conviction on indictment to imprisonment for a term not exceeding ten years.

Carrying firearms with intent to commit a serious offence or resist or prevent arrest.

(2) In proceedings for an offence under this section proof that the accused had a firearm or imitation firearm with him and intended to commit an offence or to resist or prevent arrest shall be evidence that he intended to have it with him while doing so.

(3) In the application of this section to Scotland, for the reference to an indictable offence there shall be substituted a reference to any offence specified in paragraph 1 or paragraph 2 of Schedule 1 to this Act.

2. Any person who without lawful authority or reasonable excuse, the proof whereof shall lie on him, has with him in a public place any loaded shot gun or loaded air weapon or any other firearm (whether loaded or not) together with ammunition suitable for use in that firearm shall—

Carrying firearms in a public place.

(a) be liable on summary conviction to imprisonment for a term not exceeding six months or a fine not exceeding two hundred pounds or both;

- (b) unless the firearm is an air weapon, be liable on conviction on indictment to imprisonment for a term not exceeding five years or a fine or both.

Trespassing  
with firearms  
in a building.

3. Any person who, while he has a firearm with him, enters or is in any building or part of a building as a trespasser and without reasonable excuse, the proof whereof shall lie on him, shall—

- (a) be liable on summary conviction to imprisonment for a term not exceeding six months or a fine not exceeding two hundred pounds or both;
- (b) unless the firearm is an air weapon, be liable on conviction on indictment to imprisonment for a term not exceeding five years or a fine or both.

Trespassing  
with firearms  
on land.

4. Any person who, while he has a firearm with him, enters or is on any land as a trespasser and without reasonable excuse, the proof whereof shall lie on him, shall be liable on summary conviction to imprisonment for a term not exceeding three months or a fine not exceeding one hundred pounds or both.

Powers of  
constables.

5.—(1) A constable may require any person whom he has reasonable cause to suspect of having a firearm, with or without ammunition, with him in a public place, or to be committing or about to commit an offence under the foregoing provisions of this Act elsewhere than in a public place, to hand over the firearm and any ammunition for examination by the constable, and any person having a firearm or ammunition with him who fails to hand over the firearm or ammunition when required to do so under this subsection shall be liable on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding one hundred pounds or both.

(2) If a constable has reasonable cause to suspect any person of having a firearm with him in a public place or to be committing or about to commit an offence under the foregoing provisions of this Act elsewhere than in a public place, the constable may search that person and may detain him for the purpose of searching him.

(3) If a constable has reasonable cause to suspect that there is a firearm in a vehicle in a public place, or that a vehicle is being or is about to be used in connection with the commission of an offence under the foregoing provisions of this Act elsewhere than in a public place, he may search the vehicle and for that purpose require the person driving or in control of it to stop it.

(4) A constable may arrest without warrant any person whom he has reasonable cause to suspect to be committing an offence under the foregoing provisions of this Act or under section 17 (prohibited weapons and ammunition), section 21 (prohibition on ex-prisoners and others from possessing firearms and ammunition) or section 24 (shortened shot guns) of the principal Act.

(5) For the purpose of exercising the powers conferred by the foregoing provisions of this section a constable may enter any place.

(6) A constable may seize and detain any firearm or ammunition which may be the subject of an order for forfeiture under section 25 of the principal Act (power of court to order forfeiture of firearms or ammunition on conviction for certain offences).

(7) Subsection (5) of this section shall not be construed as prejudicing any power of entry exercisable by a constable apart from the provisions of that subsection and subsection (6) of this section shall not be construed as prejudicing the power of a constable, when arresting a person for an offence, to seize property found in his possession or any other power exercisable by a constable apart from that subsection of seizing firearms, ammunition or other property.

6.—(1) Section 23 of the principal Act (illegal use and possession of firearms or imitation firearms), except subsections (4) and (5) thereof, shall extend to Scotland; and accordingly at the beginning of subsection (7) of that section there shall be inserted the words “Subsections (4) and (5) of ”.

Extension to Scotland of section 23 of principal Act.

(2) In the application to Scotland of subsection (2) of the said section 23 for any reference to Schedule 3 to the principal Act there shall be substituted a reference to Schedule 1 to this Act.

7. A person who after the coming into operation of this section commits an offence under any of the provisions of the principal Act specified in column 1 of Schedule 2 to this Act shall (instead of being liable to be given, on conviction as mentioned in column 2 of that Schedule, a sentence specified in that column) be liable to be given, on conviction as mentioned in column 3 of that Schedule, a sentence specified in the said column 3.

Increase in severity of sentences under principal Act.

8.—(1) The chief officer of police may at any time impose conditions subject to which the registration of any person as a firearms dealer under section 8 of the principal Act is to have effect and may at any time, of his own motion or on the application of the dealer, vary or revoke any such condition.

Conditions of registration of firearms dealers.

(2) The chief officer of police shall specify the conditions for the time being in force under this section in the certificate of

registration granted to the firearms dealer under section 9 of the principal Act, and where any such condition is imposed, varied or revoked during the currency of a certificate of registration, the chief officer of police shall give notice in writing to the dealer of the condition or variation (giving particulars) or of the revocation, as the case may be, and may by that notice require the dealer to deliver up his certificate of registration to him within twenty-one days from the date of the notice for the purpose of amending the certificate.

(3) If the chief officer of police is satisfied that a person registered as a firearms dealer has failed to comply with any of the conditions of registration in force under this section, he may remove from the register either that person's name or any place of business of his to which that condition relates.

(4) A person aggrieved by the imposition or variation of, or refusal to vary or revoke, any such condition shall have the like right of appeal under section 8(5) of the principal Act as a person aggrieved by the refusal of a chief officer of police to register him as a firearms dealer; and the appeal shall lie to the court of quarter sessions (or, in Scotland, to the sheriff) within whose jurisdiction there is situated the appellant's place of business in respect of which the condition is in force.

(5) It is hereby declared that the said section 8(5) and section 9(4) of the principal Act (procedure on removal of firearms dealer from register) apply to the removal of a person's name from the register under subsection (3) of this section as they apply to any such removal under any provision of the principal Act, and section 10(4) of that Act (appeals against removal of place of business from register) shall apply to the removal of a place of business from the register under the said subsection (3) as it applies to such a removal under section 10(3) of that Act.

(6) Without prejudice to subsection (3) of this section, if any person fails to comply with any of the conditions imposed on him under this section he shall be liable on summary conviction to imprisonment for a term not exceeding six months or to a fine not exceeding two hundred pounds or both.

Miscellaneous  
amendments  
of principal  
Act.

9.—(1) In the following provisions of the principal Act, that is to say, section 16(1)(a) (exception from the application of Part I of that Act of shot guns, that is to say, smooth-bore guns having barrels not less than twenty inches in length) and section 24(1) (prohibition on shortening such guns to less than twenty inches) for the words "twenty inches" there shall be substituted the words "twenty-four inches"; and accordingly a reference to twenty-four inches shall be substituted for the reference to twenty inches in the definition of shot gun in section 4 of the Air Guns and Shot Guns, etc., Act 1962.

1962 c. 49.

(2) Notwithstanding anything in the said section 16(1)(a), sections 7 to 10, 12 and 13 of, and Schedule 2 to, the principal Act



(requirement for firearms dealers to register, and provisions with respect to the registration of such dealers, their places of business and their firearms transactions) shall have effect as if any reference therein and in the definition of firearms dealer in section 32 of that Act to firearms to which Part I of that Act applies included a reference to shot guns; but—

- (a) if it appears to the chief officer of police that a person required to be registered as a firearms dealer carries on a trade or business in the course of which he manufactures, tests or repairs component parts or accessories for shot guns, but does not manufacture, test or repair complete shot guns, and that it is impossible to assemble a shot gun from the parts likely to come into that person's possession in the course of that trade or business, the chief officer of police may, if he thinks fit, by notice in writing given to that person exempt his transactions in those parts and accessories, so long as the notice is in force, from all or any of the provisions of subsections (1) and (2) of the said section 12 and of the said Schedule 2; and
- (b) in its application to shot guns so much of paragraph 3 of the said Schedule 2 as requires particulars of the areas in which the firearms certificates were issued to be entered in the register of transactions kept under the said section 12 shall be omitted.

(3) For section 21(1) of the principal Act (prohibition of persons sentenced to preventive detention or corrective training or to imprisonment for a term of three months or more from possessing firearms and ammunition for five years after release) there shall be substituted the following subsection:—

“(1) Subject to the provisions of this section—

- (a) a person who has been sentenced to preventive detention, or to imprisonment or to corrective training for a term of three years or more, or who has been sentenced to be detained for such a term in a young offenders institution in Scotland, shall not at any time have a firearm or ammunition in his possession; and
- (b) a person who has been sentenced to borstal training, to corrective training for less than three years or to imprisonment for a term of three months or more but less than three years, or who has been sentenced to be detained for such a term in a detention centre or in a young offenders institution in Scotland, shall not at any time before the expiration of the period of five years from the date of his release have a firearm or ammunition in his possession”.

(4) For section 21(2)(a) of the principal Act (prohibition on ex-prisoners and others under licence from possessing firearms and ammunition), in its application both to England and Wales and to Scotland, there shall be substituted the following paragraph:—

1933 c. 12.  
1937 c. 7.      “ (a) is the holder of a licence issued under section 53 of the Children and Young Persons Act 1933 or section 57 of the Children and Young Persons (Scotland) Act 1937 ”.

(5) The exemption in section 24(1) of the principal Act for registered firearms dealers shall cease to have effect; but that subsection shall not prevent any such dealer from shortening the barrel of a smooth-bore gun for the sole purpose of replacing a defective part of the barrel so as to produce a barrel of not less than twenty-four inches in length.

(6) In section 25(1) of the principal Act (power of court to order forfeiture of firearms on sentencing a person to imprisonment, etc.) for the words “ or imprisonment ” there shall be substituted the words “ imprisonment, borstal training or detention in a detention centre or in a young offenders institution in Scotland ”.

Interpretation.      10.—(1) In this Act, except so far as the context otherwise requires—

“ air weapon ” means such a weapon as is specified in section 16(1)(b) of the principal Act (that is to say, an air gun, air rifle or air pistol not being of a type declared by rules made by a Secretary of State under that Act to be specially dangerous);

“ imitation firearm ” means anything which has the appearance of being a firearm (other than such a prohibited weapon as is mentioned in section 17(1)(b) of the principal Act) whether it is capable of discharging any shot, bullet or other missile or not;

1952 c. 55.      “ indictable offence ” has the same meaning as in the Magistrates’ Courts Act 1952, except that it does not include an offence which is triable on indictment only after one or more previous summary convictions thereof;

“ land ” includes land covered with water ;

1937 c. 12.      “ principal Act ” means the Firearms Act 1937;

“ public place ” includes any highway and any other premises or place to which at the material time the public have or are permitted to have access, whether on payment or otherwise;

“ shot gun ” means such a weapon as is specified in section 16(1)(a) of the principal Act (that is to say, a smooth-bore gun having a barrel not less than twenty-four inches in length).

(2) For the purposes of this Act a shot gun or an air weapon shall be deemed to be loaded if there is ammunition in the chamber or barrel or in any magazine or other device which is in such a position that the ammunition can be fed into the chamber or barrel by the manual or automatic operation of some part of the gun or weapon.

(3) References in this Act to any enactment shall, except in so far as the context otherwise requires, be construed as references to that enactment as amended or applied by or under any subsequent enactment including this Act.

11.—(1) This Act may be cited as the Firearms Act 1965.

(2) The principal Act and this Act may be cited together as the Firearms Acts 1937 and 1965.

(3) This Act shall be construed as one with the principal Act.

(4) Without prejudice to the last foregoing subsection, this Act does not extend to Northern Ireland.

(5) Sections 1 to 6 of this Act shall come into operation on the expiration of one month from the passing thereof, and sections 7 to 9 of this Act shall come into operation on such day as the Secretary of State may by order made by statutory instrument appoint and different days may be appointed under this subsection for different purposes.

Short title,  
citation,  
construction,  
extent and  
commence-  
ment.

## SCHEDULES

## Section 1.

## SCHEDULE 1

OFFENCES TO WHICH SECTION 1 OF THIS ACT AND SECTION 23(2) OF THE  
PRINCIPAL ACT APPLY IN SCOTLAND

*Common Law Offences*

## 1. Abduction;

Administration of drugs with intent to enable or assist the commission  
of a crime;

Assault;

Housebreaking with intent to steal;

Malicious mischief;

Mobbing and rioting;

Perverting the course of justice;

Prison breaking and breaking into prison to rescue prisoners;

Rape;

Robbery;

Theft;

Use of threats with intent to extort money or property;

Wilful fireraising and culpable and reckless fireraising.

*Statutory Offences*

1824 c. 83.  
1871 c. 112.

2. Offences against such of the provisions of section 4 of the Vagrancy  
Act 1824 as are extended to Scotland by section 15 of the Prevention  
of Crimes Act 1871;

Offences against the third and fourth paragraphs of section 7 of the  
said Act of 1871;

1883 c. 3.

Offences against sections 2, 3 or 4 of the Explosive Substances Act  
1883;

1956 c. 26.

Offences against section 24 of the Police (Scotland) Act 1956;

1960 c. 16.

Offences against section 217 of the Road Traffic Act 1960.

*Attempt*

3. Attempt to commit any of the offences mentioned in this Schedule.

## SCHEDULE 2

## Section 7.

## INCREASED SENTENCES UNDER PRINCIPAL ACT

Provision of principal Act	Old sentence	New sentence
Section 1(2)(a)... (Acquiring or possessing firearms or ammunition without a firearm certificate or otherwise than as authorised by such a certificate).	On summary conviction, imprisonment, for a term not exceeding three months or a fine not exceeding £50 or both.	On summary conviction, imprisonment for a term not exceeding six months or a fine not exceeding £200 or both; and on conviction on indictment imprisonment for a term not exceeding three years or a fine or both.
Section 1(2)(b)... (Breach of conditions of a firearm certificate).	On summary conviction, imprisonment for a term not exceeding three months or a fine not exceeding £50 or both.	On summary conviction, imprisonment for a term not exceeding six months or a fine not exceeding £200 or both.
Section 2(10) ... (False statement for the purpose of procuring the grant, variation or renewal of a firearm certificate).	On summary conviction, imprisonment for a term not exceeding three months or a fine not exceeding £20 or both.	On summary conviction, imprisonment for a term not exceeding six months or a fine not exceeding £200 or both.
Section 4(13) ... (False statement for the purpose of procuring permit for firearms or ammunition).	On summary conviction, imprisonment for a term not exceeding three months or a fine not exceeding £20 or both.	On summary conviction, imprisonment for a term not exceeding six months or a fine not exceeding £200 or both.
Section 7 ... (Manufacturing, dealing in, etc., firearms or ammunition without being registered as a firearms dealer, and false statement for the purpose of procuring an auctioneer's permit).	On summary conviction, imprisonment for a term not exceeding three months or a fine not exceeding £20 or both.	On summary conviction, imprisonment for a term not exceeding six months or a fine not exceeding £200 or both; and on conviction on indictment, imprisonment for a term not exceeding three years or a fine or both.
Section 8(6) ... (False statement for the purpose of procuring registration as a firearms dealer).	On summary conviction, imprisonment for a term not exceeding three months or a fine not exceeding £20 or both.	On summary conviction, imprisonment for a term not exceeding six months or a fine not exceeding £200 or both.

## SCH. 2

Provision of principal Act	Old sentence	New sentence
Section 10(5) ... (Dealing in firearms at unregistered places of business; and false statements in connection with registration of places of business of firearms dealers).	On summary conviction, imprisonment for a term not exceeding three months or a fine not exceeding £20 or both.	On summary conviction, imprisonment for a term not exceeding six months or a fine not exceeding £200 or both.
Section 11 ... (Contravention of restrictions on disposal, repair and testing of firearms and ammunition; and false firearm certificates and false statements for the purpose of acquiring or procuring the repair or testing of firearms or ammunition).	On summary conviction, imprisonment for a term not exceeding three months or a fine not exceeding £20 or both.	On summary conviction, imprisonment for a term not exceeding six months or a fine not exceeding £200 or both; and on conviction on indictment imprisonment for a term not exceeding three years or a fine or both.
Section 12(4) ... (Failure to enter firearms transactions in register, and false entry in register).	On summary conviction, imprisonment for a term not exceeding three months or a fine not exceeding £20 or both.	On summary conviction, imprisonment for a term not exceeding six months or a fine not exceeding £200 or both.
Section 17(1) ... (Manufacturing, dealing in or possession of automatic and other prohibited weapons and prohibited ammunition without authority).	On conviction on indictment, imprisonment for a term not exceeding two years, and on summary conviction imprisonment for a term not exceeding three months or a fine not exceeding £20 or both.	On summary conviction, imprisonment for a term not exceeding six months or a fine not exceeding £200 or both; and on conviction on indictment, imprisonment for a term not exceeding five years or a fine or both.
Section 17(4) ... (Breach of conditions of authority for use of automatic and other weapons).	On summary conviction, imprisonment for a term not exceeding three months or a fine not exceeding £20 or both.	On summary conviction, imprisonment for a term not exceeding six months or a fine not exceeding £200 or both.
Section 19 ... (Restrictions on acquisition by, and disposal to, young persons of firearms and ammunition).	On summary conviction, imprisonment for a term not exceeding three months or a fine not exceeding £20 or both.	On summary conviction, imprisonment for a term not exceeding six months or a fine not exceeding £200 or both.

## SCH. 2

Provision of principal Act	Old sentence	New sentence
<p>Section 21 ... ..            (Possession of firearms or ammunition by persons convicted of serious crime and disposal thereof to, and repair thereof for, such persons).</p>	<p>On summary conviction, imprisonment for a term not exceeding three months or a fine not exceeding £20 or both.</p>	<p>On summary conviction, imprisonment for a term not exceeding six months or a fine not exceeding £200 or both; and on conviction on indictment, imprisonment for a term not exceeding three years or a fine or both.</p>
<p>Section 24 ... ..            (Shortening shot guns and converting imitation into real firearms, and acquiring or possessing shortened shot guns and firearms so converted).</p>	<p>On conviction on indictment, imprisonment for a term not exceeding one year or a fine not exceeding £100 or both, and on summary conviction imprisonment for a term not exceeding three months or a fine not exceeding £50 or both.</p>	<p>On summary conviction, imprisonment for a term not exceeding six months or a fine not exceeding £200 or both; and on conviction on indictment, imprisonment for a term not exceeding five years or a fine or both.</p>



# Backing of Warrants (Republic of Ireland) Act 1965

## 1965 CHAPTER 45

An Act to make fresh provision for the execution in the United Kingdom, the Channel Islands and the Isle of Man of warrants of arrest issued in the Republic of Ireland; and to amend sections 27 and 29 of the Petty Sessions (Ireland) Act 1851 with respect to the endorsement in Ireland of warrants to which those sections apply.  
[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Endorsement  
of warrants  
issued in  
Republic of  
Ireland.

1.—(1) Where—

- (a) a warrant has been issued by a judicial authority in the Republic of Ireland (in this Act referred to as the Republic) for the arrest of a person accused or convicted of an offence against the laws of the Republic, being an indictable offence or an offence punishable on summary conviction with imprisonment for six months; and
- (b) an application for the endorsement of the warrant is made to a justice of the peace in the United Kingdom by a constable who produces the warrant and states on oath that he has reason to believe the person named or described therein to be within the area for which the justice acts;

then, subject to the provisions of this section, the justice shall endorse the warrant in the prescribed form for execution within



the part of the United Kingdom comprising the area for which he acts.

(2) A warrant for the arrest of a person accused of an offence which under the laws of the Republic is not an indictable offence but is punishable on summary conviction with imprisonment for six months shall not be endorsed under this section unless—

- (a) he has failed to appear in answer to a summons issued by or on behalf of a court in the Republic requiring his presence before the court for the trial of the offence and, not less than fourteen days before the date named in the summons for his appearance, the summons was served on him personally in the Republic or a notice of the issue of the summons, together with a copy of the summons, was served on him personally in the United Kingdom ; or
- (b) having entered into a recognizance for his appearance before a court in the Republic for the trial of the offence, he has failed to appear in pursuance of the recognizance ; or
- (c) having appeared before a court in the Republic for the trial of the offence, he has subsequently failed to appear on any date to which the proceedings were adjourned.

(3) A warrant for the arrest of a person convicted of any offence against the laws of the Republic shall not be endorsed under this section unless the purpose of the arrest is to enable him—

- (a) to be brought before a court in the Republic for sentence in respect of the conviction ; or
- (b) to be taken to a place where he is to undergo imprisonment under such a sentence, not being imprisonment in default of the payment of a fine or other sum.

(4) The endorsement of a warrant under this section by a justice of the peace in any part of the United Kingdom shall be treated for the purposes of any enactment or rule of law relating to warrants of arrest as if it were the issue by him of the warrant, and the warrant were for the arrest of a person charged with an offence committed in that part.

2.—(1) So soon as is practicable after a person is arrested under a warrant endorsed in accordance with section 1 of this Act, he shall be brought before a magistrates' court and the court shall, subject to the following provisions of this section, order him to be delivered at some convenient point of departure from the United Kingdom into the custody of a member of the police force (Garda Síochána) of the Republic, and remand him until so delivered.

Proceedings  
before  
magistrates'  
court.

(2) An order shall not be made under subsection (1) of this section if it appears to the court that the offence specified in the warrant does not correspond with any offence under the law of the part of the United Kingdom in which the court acts which is an indictable offence or is punishable on summary conviction with imprisonment for six months; nor shall such an order be made if it is shown to the satisfaction of the court—

- (a) that the offence specified in the warrant is an offence of a political character, or an offence under military law which is not also an offence under the general criminal law, or an offence under an enactment relating to taxes, duties or exchange control; or
- (b) that there are substantial grounds for believing that the person named or described in the warrant will, if taken to the Republic, be prosecuted or detained for another offence, being an offence of a political character or an offence under military law which is not also an offence under the general criminal law.

(3) In any case where the court does not make an order under subsection (1) of this section, the court shall order the person named or described in the warrant to be discharged.

(4) The provisions of the Schedule to this Act shall apply in relation to proceedings under this section.

Review of  
orders of  
magistrates'  
courts.

3.—(1) Where an order is made by a magistrates' court under section 2(1) of this Act in respect of any person—

- (a) he shall not be delivered up under the order until the expiration of the period of fifteen days beginning with the date on which the order is made, unless he gives notice in the prescribed manner that he consents to his earlier removal;
- (b) if within that period an application is made by him or on his behalf for a writ of habeas corpus ad subjiciendum or, in the case of an order made in Scotland, an application for review is made by him under subsection (2) of this section, he shall not be so delivered up while proceedings on the application are pending;

and the magistrates' court shall inform him that he will not be delivered up under the order during the said period of fifteen days unless he gives notice as aforesaid, and that he has the right to apply for a writ of habeas corpus ad subjiciendum or, as the case may be, to make an application for review under subsection (2) of this section.

(2) An order made under section 2(1) of this Act by a court in Scotland may be reviewed by the High Court of Justiciary, in the same manner as an appeal against a summary conviction.

(3) For the purposes of this section proceedings on an application for a writ of habeas corpus ad subjiciendum shall be treated as pending until any appeal in those proceedings is disposed of ; and an appeal shall be treated as disposed of at the expiration of the time within which the appeal may be brought or, where leave to appeal is required, within which the application for leave may be made, if not brought or made within that time.

4.—(1) A justice of the peace in the United Kingdom, on the application of a constable who states on oath— Provisional warrants.

- (a) that he has reason to believe that a warrant has been issued by a judicial authority in the Republic for the arrest of a person accused or convicted of an indictable offence against the laws of the Republic, but that the warrant is not yet in his possession ; and
- (b) that he has received a request made on grounds of urgency by a member of the police force of the Republic holding the rank of inspector or above for the issue in the United Kingdom of a warrant for the arrest of that person ; and
- (c) that he has reason to believe that person to be within the area for which the justice acts ;

may issue a warrant in the prescribed form (in this section referred to as a provisional warrant) for the arrest of that person :

Provided that where the warrant issued in the Republic was for the arrest of a convicted person, a provisional warrant shall not be issued unless the applicant states on oath that he has reason to believe the requirements of section 1(3) of this Act to be satisfied.

(2) A provisional warrant issued in any part of the United Kingdom shall be treated for the purposes of any enactment or rule of law relating to warrants of arrest as if it were a warrant for the arrest of a person charged with an offence committed in that part, but the warrant shall not be authority for the making of an arrest more than five days after the date of its issue.

(3) So soon as is practicable after a person is arrested under a provisional warrant he shall be brought before a magistrates' court, and—

- (a) if there is produced to the court the warrant issued in respect of him in the Republic, endorsed in accordance with section 1 of this Act, the court shall proceed as if he had been arrested under that warrant ;
- (b) in any other case the court may remand him for not more than three days.

(4) Where at any time there is produced to a constable having custody of a person remanded under this section the warrant issued in respect of that person in the Republic, endorsed in accordance with section 1 of this Act, the period of the remand shall determine, and he shall thereafter be treated as if arrested at that time under that warrant.

(5) If the period of a remand under this section is not determined under subsection (4) thereof the person remanded shall be discharged at the end of the period.

(6) As respects Scotland subsections (4) and (5) of this section shall not apply, but if a warrant issued and endorsed as aforesaid in respect of a person remanded under this section is not produced within the period of the remand to the court which remanded him, he shall be discharged.

**Remand.**

**5.—(1)** Where under section 2(1) or 4(3) of this Act a magistrates' court has power to remand a person, the court may—

- (a) remand him in custody, that is to say, commit him for the period of the remand to prison or, in the case of a remand under section 4(3) of this Act, to the custody of a constable; or
- (b) remand him on bail, that is to say, take from him a recognizance, with or without sureties, conditioned as provided in subsection (2) of this section;

and may, instead of taking a recognizance in accordance with paragraph (b) of this subsection, fix the amount of the recognizance with a view to its being taken subsequently, and meanwhile commit him to the custody of a constable.

(2) A recognizance taken from a person under this section shall be conditioned for his surrender to the officer in charge of a specified police station at the time mentioned in a notice in writing to be served on him by or on behalf of that officer, but the time mentioned in a notice so served shall not be more than twenty-four hours before the time at which it appears to the officer in charge of the police station that the period of remand is likely to end.

(3) During the period between the surrender of a person as aforesaid and the end of the period of remand he shall be treated as if committed to the custody of a constable, but where it appears to the officer to whom he surrenders that the end of the period of remand will be unexpectedly delayed the officer shall release him on his entering into a recognizance, with or without sureties, conditioned as provided in subsection (2) of this section.

(4) If, in breach of a recognizance taken from him under this section, a person fails to surrender as aforesaid, the court by which he was remanded may, without prejudice to the enforcement of the recognizance, issue a warrant in the prescribed form for his arrest ; and on his arrest under the warrant subsection (3) of this section shall apply as if he had surrendered to the officer in charge of the police station specified in the recognizance, but that officer shall not release him as provided by that subsection unless he is satisfied that it is proper to do so.

A warrant issued under this subsection in any part of the United Kingdom shall be treated for the purposes of any enactment or rule of law relating to warrants of arrest as if it were a warrant for the arrest of a person charged with an offence committed in that part.

(5) The foregoing provisions of this section shall not apply to Scotland, but the following provisions shall apply—

- (a) where under section 2(1) or section 4(3) of this Act a court has power to remand a person, the court may remand him either in custody or on bail, and if remanded on bail under the said section 2(1) it shall be made a condition of the bail bond that the person remanded shall surrender to the officer in charge of a specified police station at the time mentioned in a notice in writing to be served on him by or on behalf of that officer, but the time mentioned in a notice so served shall not be more than twenty-four hours before the time at which it appears to that officer that the period of remand is likely to end ;
- (b) where it appears to the officer to whom a person surrenders as aforesaid that the end of the period of remand under the said section 2(1) will be unexpectedly delayed he shall release that person on continued bail conditioned as provided in the foregoing paragraph ;
- (c) if a person remanded on bail fails to comply with the terms of the bail bond, the bail may be forfeited and the court which remanded him may grant warrant for his arrest, and a warrant so granted shall be treated for the purposes of any enactment or rule of law relating to warrants of arrest as if it were a warrant for the arrest of a person charged with an offence.

6.—(1) If the person in respect of whom an order has been made by a magistrates' court under section 2(1) of this Act is not delivered up under the order within one month after it was made, a Superior Court exercising jurisdiction in the part of the United Kingdom within which it was made, upon application by or on behalf of that person, may, unless reasonable cause is shown for the delay, order him to be discharged.

Discharge  
of persons  
not taken to  
Republic.

In this subsection "Superior Court" means the High Court, the High Court of Justiciary in Scotland or the High Court of Northern Ireland.

(2) If, in the case of a person in respect of whom an order has been made under section 2(1) of this Act, it appears to a justice of the peace acting for the same area as that of the court by which the order was made, or in Scotland to the sheriff, that for any reason the police force of the Republic no longer require the delivery of that person into their custody he shall order him to be discharged.

Evidence as to matters originating in Republic.

**7. For the purposes of this Act—**

- (a) a document purporting to be a warrant issued by a judicial authority in the Republic or a copy of a summons issued by or on behalf of a court in the Republic, if verified in the prescribed manner, may be taken to be such a warrant or, as the case may be, a copy of such a summons, and the warrant or summons shall be taken to have been duly issued;
- (b) evidence with respect to the laws of the Republic may be given by affidavit or other written statement on oath, but a certificate purporting to be issued by or on behalf of the judicial authority in the Republic by whom a warrant was issued, or another judicial authority acting for the same area, and certifying that the offence specified in the warrant can be dealt with under the laws of the Republic in the manner described in the certificate shall be sufficient evidence of matters so certified;
- (c) a deposition purporting to have been made in the Republic, or affidavit or written statement purporting to have been sworn therein, may be admitted if verified in the prescribed manner.

Rules of Court.

**8.—(1) Matters falling to be prescribed under this Act shall be prescribed by rules, being—**

- 1949 c. 101. (a) in England and Wales, magistrates' courts rules made under section 15 of the Justices of the Peace Act 1949;
- 1954 c. 48. (b) in Scotland, rules made by Act of Adjournment under section 76 of the Summary Jurisdiction (Scotland) Act 1954;
- 1964 c. 21. (c) in Northern Ireland, magistrates' courts rules within the meaning of section 23 of the Magistrates' Courts Act (Northern Ireland) 1964.

(2) The power to make such rules as are mentioned in paragraphs (a) to (c) of subsection (1) of this section shall include power to make rules for any of the purposes of this Act, and accordingly in section 76(1)(a) of the Summary Jurisdiction (Scotland) Act 1954 after the words "this Act" there shall be inserted the words "or of the Backing of Warrants (Republic of Ireland) Act 1965". 1954 c. 48.

**9.—**(1) The following enactments relating to the backing of warrants, that is to say—

(a) sections 12, 14 and 15 of the Indictable Offences Act 1848;	Existing enactments relating to backing of warrants.
(b) section 4 of the Indictable Offences Act Amendment Act 1868;	1848 c. 42. 1868 c. 107.
(c) section 27 and 29 of the Petty Sessions (Ireland) Act 1851; and	1851 c. 93.
(d) section 4 of the Fines Act (Ireland) 1851,	1851 c. 90.

shall cease to have effect in relation to the Republic and accordingly references in those enactments to Ireland shall be construed as references to Northern Ireland only.

(2) The foregoing subsection shall not affect the application of any enactment therein mentioned in relation to a warrant issued in the Republic and duly endorsed in the United Kingdom before the date on which that subsection comes into force.

(3) Sections 27 and 29 of the Petty Sessions (Ireland) Act 1851 shall have effect in relation to Northern Ireland, and shall be deemed to have had effect at all material times both in relation to Northern Ireland and in relation to the Republic or the Irish Free State, as if references to the inspector general and deputy inspectors general of the constabulary included references to any officer of police who, under the law for the time being in force in Northern Ireland, or in the Republic or the Irish Free State, as the case may be, exercises or exercised functions corresponding to the functions of the said inspector general and deputy inspectors general, and as if references to a form contained in that Act included any form prescribed or otherwise authorised by or under that law.

**10.—**(1) In this Act—

Interpretation.

- "imprisonment" includes any form of detention;
- "indictable offence" does not include an offence which is triable on indictment only at the instance or with the consent of the accused;
- "judicial authority" means a court, judge or justice of a court, or peace commissioner;

“prescribed” means prescribed in accordance with section 8 of this Act ;

“the Republic” means the Republic of Ireland.

(2) Subject to section 12(1) of this Act, references in this Act to a part of the United Kingdom are references to England and Wales, to Scotland, or to Northern Ireland.

(3) In the application of this Act to Scotland, “justice of the peace”, except in section 6(2), includes a sheriff and a magistrate, and references to a magistrates’ court shall be construed as references to the sheriff court.

(4) Any reference in this Act to any other enactment is a reference thereto as amended, and includes a reference thereto as extended or applied, by or under any other enactment.

Legislative powers of Parliament of Northern Ireland.  
1920 c. 67.

11. Notwithstanding any limitation imposed on the powers of the Parliament of Northern Ireland by the Government of Ireland Act 1920, that Parliament may, by any Act re-enacting (with or without modifications) or amending the law in force in Northern Ireland with respect to magistrates’ courts, make such amendments of the provisions of this Act, so far as those provisions extend to Northern Ireland, as may be necessary for the purpose of bringing those provisions into conformity with the provisions of that Act.

Application to Channel Islands and Isle of Man.

12.—(1) Subject to the provisions of this section, this Act shall extend to the Channel Islands and the Isle of Man (in this section collectively referred to as the Islands) and shall have effect as if each of them were a part of the United Kingdom.

(2) Her Majesty may by Order in Council direct that this Act shall, in its application to any of the Islands, have effect subject to such exceptions, adaptations and modifications as may be specified in the Order.

(3) An Order in Council under this section may be varied or revoked by a subsequent Order in Council thereunder.

Short title and commencement.

13.—(1) This Act may be cited as the Backing of Warrants (Republic of Ireland) Act 1965.

(2) Section 9(3) of this Act and this section shall come into force on the passing of this Act, and the remaining provisions shall come into force on such date as the Secretary of State may by order made by statutory instrument appoint.

(3) Except in cases provided for by section 9(2) of this Act, this Act shall apply in relation to an offence notwithstanding that the offence was committed, or is alleged to have been committed, before the date appointed under subsection (2) of this section.



SCHEDULE

Section 2.

SUPPLEMENTARY PROVISIONS AS TO PROCEEDINGS UNDER  
SECTION 2

*Proceedings in England or Wales*

1. Paragraphs 2 to 4 of this Schedule shall apply to proceedings in England or Wales under section 2 of this Act.

2. The court shall consist of at least two justices and shall sit in open court in a petty-sessional court-house or an occasional court-house :

Provided that section 121 of the Magistrates' Courts Act 1952 (sittings of stipendiary and other magistrates) shall apply as if the foregoing provisions of this paragraph were contained in that Act. 1952 c. 55.

3. Subject to paragraph 2 of this Schedule, the court shall have the like powers, including power to adjourn the case and meanwhile to remand the person arrested under the warrant either in custody or on bail, and the proceedings shall be conducted as nearly as may be in the like manner, as if the court were acting as examining justices inquiring into an indictable offence alleged to have been committed by that person.

4. Without prejudice to the generality of paragraph 3 of this Schedule, section 5 of the Costs in Criminal Cases Act 1952 (award of costs by examining justices out of local funds) and section 2 of the Poor Prisoners Defence Act 1930 (legal aid before examining justices) shall apply in relation to the proceedings as if the person arrested under the warrant were charged with an indictable offence on the prosecution of the constable on whose application the warrant was endorsed and, where the court discharges that person, as if it had determined not to commit for trial. 1952 c. 48. 1930 c. 32.

*Proceedings in Scotland*

5. Paragraph 6 of this Schedule shall apply to proceedings in Scotland under section 2 of this Act.

6. The court shall have the like powers, including power to adjourn the case and meanwhile to remand the person arrested under the warrant either in custody or on bail, and the proceedings shall be conducted as nearly as may be in the like manner, as if the proceedings were summary proceedings in respect of an offence alleged to have been committed by that person ; and the provisions of the Legal Aid and Solicitors (Scotland) Act 1949 as respects such proceedings or any appellate proceedings following thereon shall apply accordingly to that person. 1949 c. 63.

*Proceedings in Northern Ireland*

7. Paragraphs 8 to 10 of this Schedule shall apply to proceedings in Northern Ireland under section 2 of this Act.

8. The court shall consist of a resident magistrate sitting, in or out of petty sessions, in open court.

SCH. 1

9. Subject to paragraph 8 of this Schedule, the court shall have the like powers, including power to adjourn the case and meanwhile to remand the person arrested under the warrant either in custody or on bail, and the proceedings shall be conducted as nearly as may be in the like manner, as if the court were conducting the preliminary investigation of an indictable offence alleged to have been committed by that person.

1945 c. 15.  
(N.I.)

10. Without prejudice to the generality of paragraph 9 of this Schedule, section 42 of the Criminal Justice Act (Northern Ireland) 1945 (legal aid before courts of summary jurisdiction), or any enactment re-enacting that section with or without modifications, shall apply in relation to the proceedings as if the person arrested under the warrant were charged with an indictable offence on the prosecution of the constable on whose application the warrant was endorsed.



# Highlands and Islands Development (Scotland) Act 1965

## 1965 CHAPTER 46

An Act to make further provision for the economic and social development of the Highlands and Islands of Scotland, and for purposes connected therewith.

[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) For the purpose of assisting the people of the Highlands and Islands to improve their economic and social conditions and of enabling the Highlands and Islands to play a more effective part in the economic and social development of the nation, there shall be established a Highlands and Islands Development Board (in this Act referred to as “the Board”) which shall have the general function of preparing, concerting, promoting, assisting and undertaking measures for the economic and social development of the Highlands and Islands, and have such other functions in pursuance of that general function as are conferred on them by this Act.

Establishment  
of Highlands  
and Islands  
Development  
Board.

(2) The area within or in relation to which the functions of the Board shall be exercised shall be the counties of Argyll, Caithness, Inverness, Orkney, Ross and Cromarty, Sutherland and Zetland and such other areas in Scotland as, having regard to their character and proximity to the said counties, the Secretary of State may, by order made by statutory instrument, from time to time designate.

(3) An order made under the last foregoing subsection shall be of no effect unless it is approved by a resolution of each House of Parliament, and the power to make such an order includes power to vary or revoke it by a subsequent order.

(4) The Board shall consist of a chairman and not more than six other members of which one may be appointed deputy chairman. The chairman, the deputy chairman and the other members of the Board shall be appointed by the Secretary of State, but before appointing a member to be deputy chairman the Secretary of State shall consult with the chairman.

(5) The provisions contained in Schedule 1 to this Act shall have effect in relation to the Board.

Directions  
and advice  
to the Board.

2.—(1) The Secretary of State may, after consultation with the Board, give to the Board directions of a general character as to the exercise and performance of their functions, and the Board shall give effect to any such directions.

(2) To advise the Board on the exercise and performance of their functions, there shall be constituted a Highlands and Islands Development Consultative Council (in this Act referred to as “the Council”).

(3) The provisions contained in Schedule 2 to this Act shall have effect in relation to the Council.

Duties of  
the Board.

3.—(1) In pursuance of their general function described in section 1(1) of this Act the Board shall have the following duties—

- (a) to keep under review all matters relating to the economic and social well-being and development of the Highlands and Islands ;
- (b) after consultation with such local authorities and other bodies as appear to the Board to have an interest, from time to time to prepare and submit to the Secretary of State for his approval proposals, whether general or specific in character, for the economic and social development of the Highlands and Islands or any part thereof ;
- (c) to concert, promote, assist or undertake measures to implement any proposals so approved ;
- (d) to advise the Secretary of State on such matters relating to their functions as he may refer to the Board or as the Board may think fit ;
- (e) as soon as possible after the end of each calendar year to make to the Secretary of State a report as respects that year on the exercise and performance of their functions under this Act ; such report shall set out any directions given to the Board under section 2(1) of this Act, a summary of any proposals submitted to

the Secretary of State under paragraph (b) of this subsection, and, where he has refused to approve any such proposals, a summary of his reasons for so refusing, but shall not disclose any such information as is referred to in section 12(1) of this Act without the consent referred to in that subsection.

(2) The Secretary of State may approve in whole or in part, any proposals submitted to him under paragraph (b) of the foregoing subsection, or may refuse to approve them.

(3) Every report made to the Secretary of State under subsection (1)(e) of this section shall be laid by him before each House of Parliament.

(4) In the exercise of their functions under this Act the Board shall have regard to the desirability of preserving the beauty of the scenery in the Highlands and Islands.

4.—(1) For the purpose of any of their functions under this Act the Board may—

Acquisition and disposal of land.

- (a) with the approval of the Secretary of State, by agreement acquire land, whether by way of purchase, feu, lease or excambion ;
- (b) acquire land compulsorily, if so authorised by the Secretary of State ;
- (c) hold and manage land acquired under this subsection, and with the approval of the Secretary of State, and subject to the subsequent provisions of this section, dispose of or otherwise deal with such land.

(2) The Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947 shall apply in relation to the compulsory purchase of land by the Board as if this Act had been in force immediately before the commencement of that Act and as if the Board were a local authority within the meaning of that Act. 1947 c. 42.

(3) The disposal of land under this section may be by way of sale, feu, lease or excambion, and there may be created in relation to land held under this section any servitude, right or other privilege, but such land may not be disposed of by way of gift, nor shall any security be constituted in relation to it.

5.—(1) The Board may—

- (a) erect buildings or other structures and carry out works or other operations on land ;
- (b) provide equipment and services on or in connection with land ;
- (c) hold, manage, maintain, hire, let or otherwise dispose of such works, equipment or services.

Erection of buildings and provision of services etc.

(2) The powers conferred by the foregoing subsection may be exercised by the Board either on or in connection with

land belonging to them, or, with the consent of all persons having an interest therein, on or in connection with other land.

(3) The powers conferred on the Board by subsection (1) of this section shall be exercisable in relation to land not belonging to them on such terms as may be arranged by agreement with the persons having an interest in the land.

(4) Where any person having such an interest in any land as enables him to bind the land enters into any such agreement as aforesaid, the agreement may be recorded in the Register of Sasines, and if so recorded shall be enforceable at the instance of the Board against persons deriving title to the land from the person who entered into the agreement:

Provided that any such agreement shall not be enforceable against a third party who shall have in good faith and for value acquired right (whether completed by infeftment or not) to the land prior to the agreement being recorded as aforesaid, or against any person deriving title from such third party.

1960 c. 18.

(5)—(a) The functions of the Industrial Estates Management Corporation for Scotland, constituted under section 8 of the Local Employment Act 1960, shall include a power to act as agent for the Board in the exercise of their powers to erect buildings or other structures and carry out works or other operations on land and to manage land or other property.

(b) In section 9(5) of the said Act of 1960 (which relates to the destination of receipts of Management Corporations), after the word “income,” there shall be inserted the words “and other than receipts of the Industrial Estates Management Corporation for Scotland on behalf of the Highlands and Islands Development Board when acting as agent for that Board under section 5(5) of the Highlands and Islands Development (Scotland) Act 1965.”

Carrying on  
of business.

6. The Board may, with the approval of the Secretary of State and the Treasury, acquire by agreement and carry on or set up and carry on, directly or through an agent, or themselves carry on as agent, any business or undertaking which in the opinion of the Board will contribute to the economic or social development of the Highlands and Islands, and, subject to such approval, may dispose of any such business or undertaking.

Advisory and  
other services.

7. The Board shall have power—

- (a) to provide or assist in the provision of advisory, training, management, technical, accountancy and other services to persons engaged in or proposing to engage in business in the Highlands and Islands;
- (b) to promote or assist in the promotion of publicity relating to the Highlands and Islands or to the functions of the Board;

- (c) to engage in such other activity as the Board may deem expedient for the introduction, operation or development, whether by the Board or other persons, of industrial, commercial and other enterprises in the Highlands and Islands.

8.—(1) In accordance with arrangements approved by the Secretary of State and the Treasury, the Board shall have power to give financial assistance by way of grant or loan, or partly in one way and partly in the other, to any person carrying on or proposing to carry on any industrial, commercial or other undertaking or any activity which in the opinion of the Board will contribute to the economic or social development of the Highlands and Islands. Grants and loans.

(2) On making a grant or loan under this section the Board may impose such conditions as they think fit, including (in the case of a grant) conditions for repayment in specified circumstances.

(3) Where a loan is made under this section to a crofter for the purpose of assisting him in the erection of any building or other structure, or the execution of any works, on his croft, or of assisting him in carrying on any business or undertaking on or in connection with his croft the Board may give notice thereof to the landlord of the croft and to the Secretary of State, and if notice is so given, then—

- (a) in relation to that loan section 11(7)(a) of the Crofters 1955 c. 21.  
(Scotland) Act 1955 (which provides for payment to the Secretary of State of the value of improvements on the croft of a deceased crofter up to the amount of the crofter's liability to the Secretary of State) and section 23(3) of that Act (which provides for the transfer to the Secretary of State of rights of crofters to compensation for improvements) shall apply as if for the references to the Secretary of State there were substituted references to the Board, so however that any rights of the Board thereby created shall be postponed to any rights, whensoever constituted, of the Secretary of State under those provisions:

Provided that the landlord shall be entitled to set off all rent due or to become due by the crofter against any sum found to be due to the Board by virtue of this paragraph ;

- (b) any amount due to the executor of the crofter under section 11(7A) of the said Act of 1955 (which provides in certain circumstances for payment by the Secretary of State to the executor of the difference between the value of improvements computed on one

1961 c. 58.

basis as compared with another) or to the crofter under section 6(3) of the Crofters (Scotland) Act 1961 (which provides for payment to certain crofters by the Secretary of State of sums additional to compensation in respect of improvements) shall, up to the amount of any outstanding liability on the loan, so far as not already met under the provisions of the foregoing paragraph, be payable not to him but to the Board.

In this subsection "croft", "crofter" and "landlord" have the meanings respectively assigned to them by the said Act of 1955, and any reference to a crofter includes a reference to a statutory successor within the meaning of that Act.

Ancillary  
powers of  
the Board.

9.—(1) The Board shall have power—

- (a) to make such charges for any of their services as they think fit ;
- (b) to accept any gift made to them for the purposes of any of their functions, and, subject to the terms of the gift and to the provisions of this Act, to apply it for those purposes ;
- (c) to carry out or commission the carrying out of such enquiries, investigations or researches as the Board may deem necessary or expedient for the purposes of their functions ;
- (d) to do all such things as are incidental to, or conducive to the attainment of the purposes of, any of their functions.

(2) For the purpose of the exercise of any of their functions the Board may, with the consent of the Secretary of State and the Treasury, borrow money.

Powers  
of entry.

10.—(1) Any person duly authorised in writing by the Secretary of State or the Board may, at any reasonable time, enter upon land in order to survey it—

- (a) for the purpose of determining whether, and if so in what manner, any of the functions of the Board or of the Secretary of State under this Act should be exercised in relation to the land ;
- (b) in connection with any proposals for submission by the Board to the Secretary of State under section 3(1)(b) of this Act or with such proposals so submitted ;
- (c) where the Board have under consideration the purchase of the land or the carrying out on the land of any of the operations described in section 5(1)(a) or (b) of this Act ;
- (d) for any other purpose in connection with the exercise or performance of their functions under this Act.



(2) A person authorised under this section to enter upon any land, shall, if so required by the occupier or anyone acting on his behalf, produce evidence of his authority, and shall not demand admission as of right to any land which is occupied unless at least forty-eight hours notice, or in the case of land occupied for residential purposes at least seven days notice, of the intended entry has been given to the occupier.

(3) Where any land is damaged in the exercise of a power of entry conferred under this section or in the making of any survey for the purpose of which any such power of entry has been so conferred, compensation in respect of that damage may be recovered by any person interested in the land from the Secretary of State or the Board, as the case may be.

(4) Any power conferred by this section to survey land shall be construed as including power to search and bore for the purpose of ascertaining the nature of the subsoil or the presence of minerals therein:

Provided that a person shall not carry out any works authorised by this subsection unless notice of his intention so to do has been included in the notice required by subsection (2) of this section, and if the land in question is held by any statutory undertakers and those undertakers object to the proposed works on the ground that the carrying out thereof would be seriously detrimental to the carrying on of their undertaking, the works shall not be carried out except with the authority of the appropriate Minister.

In this subsection the terms "appropriate Minister" and "statutory undertakers" have the same meanings as in section 113(1) of the Town and Country Planning (Scotland) Act 1947 c. 53. 1947.

(5) A person entering upon any land by virtue of this section may take with him such other persons as may be necessary, and on leaving any premises which he has so entered, being either unoccupied premises, or premises of which the occupier is temporarily absent, shall leave them as effectively secured against unauthorised entry as he found them.

(6) A person who wilfully obstructs any person acting in the exercise of his powers under this section shall be guilty of an offence and shall be liable on summary conviction, in the case of a first offence, to a fine not exceeding £20 and, in the case of a second or subsequent offence, to a fine not exceeding £50.

11.—(1) The Board may by notice served on the owner or occupier of any land in the Highlands and Islands or on any person carrying on a business or undertaking therein require him to furnish them with such information as may be specified in the notice with regard to the land, business or undertaking

Power to obtain information.

and with regard to such other matters relating thereto, as the Board may reasonably require for the execution of such of their functions under this Act in relation to the land, business or undertaking as may be specified in the notice.

(2) Any owner, occupier or other person on whom a notice has been served under the last foregoing subsection may within one month of the service of the notice appeal to the sheriff on the ground that the information or any part thereof specified in the notice is not reasonably required by the Board for the execution of such of their functions under this Act in relation to the land, business or undertaking as may be specified in the notice, and the sheriff may make such order either confirming or quashing or varying the notice as he thinks fit.

In determining whether information is so reasonably required by the Board, the sheriff may take into account the probable cost or inconvenience to the person who has been required to furnish the information.

(3) If any person on whom a notice has been served under subsection (1) of this section—

- (a) fails without reasonable cause or neglects to furnish to the Board within three months after the service of the notice, or in the case where an appeal has been made under the last foregoing subsection, within three months after a decision on that appeal confirming or varying the notice, or of the abandonment of the appeal, the information specified in the notice or required by the decision of the sheriff to be given; or
- (b) in furnishing such information as aforesaid knowingly or recklessly furnishes any information which is false in a material particular,

he shall be guilty of an offence and liable on summary conviction to a fine not exceeding £50.

Restrictions  
on disclosure  
of information.

12.—(1) No information with respect to any land, business or undertaking which has been obtained by virtue of section 10 or 11 of this Act shall, without the consent of the owner and occupier of that land or, as the case may be, of the person carrying on that business or undertaking, be disclosed otherwise than for the purposes of the execution of this Act:

Provided that nothing in this subsection shall apply to any disclosure of information made for the purposes of any legal proceedings pursuant to this Act or any criminal proceedings, whether pursuant to this Act or not, or for the purposes of any report of any such proceedings.

(2) If any person discloses any information in contravention of this section, he shall be guilty of an offence and liable on summary conviction to imprisonment for a term not exceeding

three months or to a fine not exceeding £100 or to both, or on conviction on indictment to imprisonment for a term not exceeding two years or to a fine or to both.

13.—(1) The Board shall keep proper accounts and other records in relation to the accounts and shall prepare in respect of each of their financial years a statement of account in such form as the Secretary of State may, with the approval of the Treasury, determine. Accounts of  
the Board etc.

(2) The statement of account prepared by the Board for each financial year shall be submitted to the Secretary of State at such time as he may, with the approval of the Treasury, direct.

(3) The Secretary of State shall, on or before 30th November in any year, transmit to the Comptroller and Auditor General the statement of account prepared by the Board under this section for the financial year last ended.

(4) The Comptroller and Auditor General shall examine and certify the statement of account transmitted to him under this section and lay before Parliament copies of the statement of account together with his report thereon.

(5) The Board shall provide the Secretary of State with such information relating to their activities or proposed activities as he may from time to time require, and for that purpose shall permit any person authorised in that behalf by the Secretary of State to inspect and make copies of their accounts, books, documents or papers and shall afford to that person such explanation thereof as he may reasonably require.

(6) The provisions of section 10 of the Local Employment Act 1960 (which relates to accounts of Management Corporations) shall not apply to any receipts of or payments by the Industrial Estates Management Corporation for Scotland on behalf of the Board when acting as agent for the Board under section 5(5) of this Act, but the provisions of subsections (7) and (8) of this section shall apply to such receipts or payments. 1960 c. 18.

(7) The said Corporation shall, in respect of such receipts or payments, keep proper accounts and other records in relation to the accounts and prepare in respect of each financial year and send to the Board a statement of account in such form as the Secretary of State may, with the approval of the Treasury, determine.

(8) The provisions of subsections (2) to (4) of this section shall apply to the statement of account mentioned in the last foregoing subsection as they apply to the statement of account prepared by the Board under subsection (1) of this section.

(9) In this section, "financial year" means the period beginning with the commencement of this Act and ending with

31st March 1966, and each subsequent period of twelve months ending with 31st March.

Approval by  
Secretary of  
State and the  
Treasury.

**14.—(1)** Any approval or consent required by this Act may be given in relation to a specific act of the Board or in relation to all acts of a class or description specified in the approval or consent, and may be given subject to such conditions as may be so specified.

1947 c. 53.

(2) Before granting approval to any development by the Board for which planning permission from a local planning authority or the Secretary of State, on an application in that behalf made to the local planning authority, would otherwise be required, the Secretary of State shall consult the local planning authority concerned, and any approval so granted shall have effect, and the provisions of the Town and Country Planning (Scotland) Acts 1947 to 1963 shall apply, as if it were planning permission granted by the Secretary of State under section 13 of the Town and Country Planning (Scotland) Act 1947, and as if any conditions to which the approval is subject, being conditions which could have been imposed by the Secretary of State under the said section 13, were conditions of that planning permission.

In this subsection “development”, “local planning authority” and “planning permission” have the meanings respectively assigned to them by the said Act of 1947.

Service of  
notices.

**15.—(1)** Any notice for the purposes of this Act shall be in writing, and any notice required or authorised by this Act to be given to or served on any person shall be duly given or served if it is delivered to him or left at his proper address or sent to him by post by means of the recorded delivery service.

(2) Any such notice required or authorised to be given or served on a body corporate shall be duly given or served if it is given to or served on the secretary or clerk of the body.

1889 c. 63.

(3) For the purposes of this section and of section 26 of the Interpretation Act 1889 in its application to this section, the proper address of any person to or on whom any such notice as aforesaid is to be given or served shall in the case of the secretary or clerk of a body corporate, be that of the registered or principal office of the body, and in any other case be the last-known address of the person to be served.

Application  
of Act to  
Crown.

**16.** Notwithstanding any interest of the Crown in Crown land, the power to acquire land compulsorily under section 4 of this Act may, with the consent of the appropriate authority, be exercised in relation to any interest therein which is for the time being held otherwise than by or on behalf of the Crown

In this section “ Crown land ” means land an interest in which belongs to Her Majesty in right of the Crown and land an interest in which belongs to a government department or is held in trust for Her Majesty for the purposes of a government department, and “ the appropriate authority ” has the meaning assigned to it by section 83(6) of the Town and Country Planning 1947 c. 53. (Scotland) Act 1947 ; and the provisions of the said section 83(6) as to the determination of questions shall apply for the purposes of this section.

**17.—**(1) The Secretary of State may pay such sums in respect Expenses. of the expenses of the Board and the Council as he may, with the consent of the Treasury, determine.

(2) There shall be paid out of moneys provided by Parliament any expenses incurred by the Secretary of State under this Act.

**18.—**(1) In this Act unless the context otherwise requires— Interpretation.

“ function ” includes power and duty ;

“ Highlands and Islands ” means the area described in section 1(2) of this Act ;

“ land ” includes land covered by water, salmon fishings and, in relation to the acquisition or disposal of land under section 4 of this Act, any right or interest in or over land ;

“ local authority ” means a county council, town council or district council within the meaning of the Local 1947 c. 43. Government (Scotland) Act 1947.

(2) Any reference in this Act to any enactment shall be construed as a reference to that enactment as amended by or under any other enactment.

**19.—**(1) This Act may be cited as the Highlands and Islands Short title Development (Scotland) Act 1965. and extent.

(2) This Act, except in so far as it relates to the amendment of the House of Commons Disqualification Act 1957, shall 1957 c. 20. extend to Scotland only.

## SCHEDULES

## Section 1.

## SCHEDULE 1

PROVISIONS AS TO THE HIGHLANDS AND ISLANDS DEVELOPMENT  
BOARD*Constitution of the Board*

1. The Board shall be a body corporate and shall have a common seal.

2. The chairman and any deputy chairman shall cease to hold those offices on ceasing to be members of the Board.

3. The majority of the members of the Board, including in particular the chairman thereof, shall be engaged whole-time in the service of the Board.

4. Every member of the Board shall hold and vacate office in accordance with the terms of the instrument under which he is appointed, but notwithstanding anything in such an instrument any member of the Board may resign his office by a notice given under his hand to the Secretary of State, and a member of the Board who ceases to hold office shall be eligible for re-appointment to the Board.

5. If the Secretary of State is satisfied that a member of the Board—

- (a) has had his estate sequestrated or has made a trust deed for behoof of his creditors or a composition contract,
- (b) is incapacitated by reason of physical or mental illness,
- (c) has been absent from meetings of the Board for a period longer than three consecutive months without the permission of the Board, or
- (d) is otherwise unable or unfit to discharge the functions of a member of the Board, or is unsuitable to continue as a member,

the Secretary of State shall have power to remove him from office as a member of the Board.

1957 c. 20.

6. Part II of Schedule 1 to the House of Commons Disqualification Act 1957 (which specifies certain commissions, tribunals and other bodies, all members of which are disqualified under that Act) shall have effect, in its application to the House of Commons of the Parliament of the United Kingdom, as if after the entry relating to the Herring Industry Board there were inserted the following entry:—

“ The Highlands and Islands Development Board ”.

7. The Board—

- (a) shall pay to the members thereof such remuneration and such allowances as the Secretary of State may, with the approval of the Treasury, determine, and
- (b) as regards any members in whose case the Secretary of State may so determine with the approval of the Treasury, shall make provision for or pay to or in respect of them such pensions as may be so determined,

and if a person ceases to be a member of the Board and it appears to the Secretary of State that there are special circumstances which make it right that that person should receive compensation the Secretary of State may, with the approval of the Treasury, require the Board to pay to that person a sum of such amount as the Secretary of State may, with the approval of the Treasury, determine.

In this paragraph any reference to a pension includes a reference to a gratuity.

*Meetings and Proceedings of the Board*

8. The quorum of the Board shall be three or such larger number as the Board may from time to time determine.

9. The proceedings of the Board shall not be invalidated by any vacancy in the membership of the Board or by any defect in the appointment of any member thereof.

10. If at any meeting of the Board the votes are equally divided on any question, the person acting as chairman of the meeting shall have a second or casting vote.

11.—(1) If a member of the Board has any pecuniary interest, direct or indirect, in any contract or proposed contract or other matter, and is present at a meeting of the Board at which the matter is the subject of consideration, he shall disclose the fact, and he shall not take part in consideration or discussion of, or vote on, any question with respect to the matter, but he may, nevertheless, be taken into account for the purpose of constituting a quorum of the Board for any such consideration of, or decision on, the matter.

(2) A general notice, given in writing by a member of the Board to the officer designated by the Board to receive it, stating that he is a member of or in the employment of a specified company or other body, or that he is a partner or in the employment of a specified person, shall, unless and until the notice is withdrawn, be deemed to be a sufficient disclosure of his interest in any matter relating to that company, body or person which may be the subject of consideration after the date of the notice.

(3) Any disclosure made under sub-paragraph (1) of this paragraph shall be recorded in the minutes of the meeting at which it is made; and any notice given under sub-paragraph (2) thereof shall be recorded in a book to be kept for the purpose.

12. Subject to the foregoing provisions of this Schedule, the Board shall have power to regulate their own procedure and that of any committee appointed by them.

*Office, officers and servants*

13. The Board shall have an office in the Highlands and Islands at which communications and notices will be received.

14.—(1) The Board—

(a) may employ such officers and servants, and pay to them such remuneration and allowances as the Board may, with the approval of the Secretary of State and the Treasury, determine, and

(b) shall, in the case of such of their officers and servants as may be determined by the Board with the approval of the Secretary of State, pay to or in respect of them such pensions, or provide and maintain for them such pension schemes (whether contributory or not) as may be so determined.

(2) Where any officer or servant of the Board, being a participant in any pension scheme applicable to his employment, becomes a member of the Board, he may be treated for the purposes of the pension scheme as if his service as a member of the Board were service as an officer or servant employed by the Board, and his rights under the scheme shall not be affected by paragraph 7(b) of this Schedule.

(3) In this paragraph any reference to a pension includes a reference to a gratuity.

*Instruments executed or issued by the Board*

15. The application of the seal of the Board to any document shall be attested by at least one member of the Board and by the person for the time being acting as Secretary of the Board.

16. Every document purporting to be an instrument issued by the Board and to be sealed and attested as aforesaid or to be duly signed on behalf of the Board shall be received in evidence and shall be deemed to be such an instrument without further proof unless the contrary is shown.

Section 2.

SCHEDULE 2

PROVISIONS AS TO THE HIGHLANDS AND ISLANDS DEVELOPMENT  
CONSULTATIVE COUNCIL

*Constitution of the Council*

1. The Council shall consist of a chairman and such other members as the Secretary of State may appoint. The Council shall include members representative of local authority interests and such other interests as the Secretary of State may think fit, and in appointing members representative of local authority interests the Secretary of State shall satisfy himself that there is appropriate representation of the different parts of the Highlands and Islands including, in particular, the Orkney Islands, the Shetland Islands, the Outer Hebrides and the Inner Hebrides.

2. Before appointing to the Council a member representative of a particular interest, the Secretary of State shall consult such body or bodies as appear to him to be appropriate.

3. Every member of the Council shall hold and vacate office in accordance with the terms of the instrument under which he is appointed, but notwithstanding anything in such an instrument any member of the Council may resign his office by a notice given under his hand to the Secretary of State, and a member of the Council



who ceases to hold office shall be eligible for re-appointment to the Council.

4. The Council shall have power to act notwithstanding any vacancy in the membership of the Council.

5. Subject to any directions which may be given by the Secretary of State, the Council shall have power to regulate their own procedure.

6. The Board shall appoint a person employed by them to act as Secretary of the Council.

7. There shall be paid to Council members and persons attending meetings at the request of the Council such allowances as the Secretary of State may, with the approval of the Treasury, determine in respect of loss of earnings and travelling and subsistence expenses and in respect of any other expenses necessarily incurred by them for the purpose of enabling them to discharge their functions as members of the Council or to attend such meetings.





# Merchant Shipping Act 1965

## 1965 CHAPTER 47

An Act to amend the law relating to the measurement of the tonnage of merchant ships and the marking of load lines.  
[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

**1.**—(1) The tonnage of any ship to be registered under the principal Act (whether under Part I or Part IV thereof) shall be ascertained in accordance with regulations made by the Board of Trade by statutory instrument; and those regulations shall, as respects anything done after the commencement of this Act, be taken to be the provisions referred to in the principal Act as the tonnage regulations of that Act.

(2) Regulations under this section—

- (a) may make different provision for different descriptions of ships or for the same description of ships in different circumstances;
- (b) may make any provision thereof dependent on compliance with such conditions, to be evidenced in such manner, as may be specified in the regulations;
- (c) may provide for the ascertainment of any space to be taken into account for the purposes of section 85 of the principal Act (payment of dues where goods carried in spaces not forming part of registered tonnage) and may exempt any space from being taken into account for those purposes; and
- (d) may prohibit or restrict the carriage of goods or stores in spaces not included in the registered tonnage of a ship and may provide for making the master and the

owner each liable to a fine not exceeding one hundred pounds where such a prohibition or restriction is contravened.

(3) Regulations under this section may make provision for assigning to a ship, either instead of or as an alternative to the tonnage ascertained in accordance with the other provisions of the regulations, a lower tonnage applicable where the ship is not loaded to the full depth to which it can be safely loaded, and for indicating on the ship, by such mark as may be specified in the regulations, that such a lower tonnage has been assigned to it and, where it has been assigned to it as an alternative, the depth to which the ship may be loaded for the lower tonnage to be applicable.

(4) Regulations under this section may provide for the measurement and survey of ships to be undertaken, in such circumstances as may be specified in the regulations and notwithstanding sections 6 and 86 of the principal Act, by persons appointed by such organisations as may be authorised in that behalf by the Board of Trade; and so much of section 83 of the principal Act and section 1 of the Merchant Shipping (Mercantile Marine Fund) Act 1898 as requires the payment of fees into the Exchequer shall not apply to fees payable under the said section 83 to persons appointed in pursuance of this subsection.

1898 c. 44.

(5) Regulations under this section may make provision for the alteration (notwithstanding section 82 of the principal Act) of the particulars relating to the registered tonnage of any ship registered before the coming into operation of the regulations.

(6) Regulations under this section may provide for the issue of documents certifying the registered tonnage of any ship or the tonnage which is to be taken for any purpose specified in the regulations as the tonnage of a ship not registered in the United Kingdom.

(7) Any statutory instrument made under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Load lines  
indicating  
greater than  
minimum  
freeboard.  
1932 c. 9.

2. Load line rules made under section 42 of the Merchant Shipping (Safety and Load Line Conventions) Act 1932 may provide for the marking of load lines, at the owner's request, in a position on a ship lower than that indicating the several maximum depths to which it can be safely loaded in various circumstances.

Transitional  
provision.  
1927 No. 642.

3. The provisions made with respect to the ascertainment of tonnage by the Merchant Shipping (Fishing Boats Registry, Order 1927 shall have effect as if contained in, and accordingly may be amended or revoked by, regulations under this Act.

4. Any functions conferred on the Board of Trade by or under this Act may be exercised by the President of the Board, any Minister of State with duties concerning the affairs of the Board, any secretary, under-secretary or assistant secretary of the Board, or any person authorised in that behalf by the President of the Board.

Exercise of powers of Board of Trade.

5.—(1) This Act extends to Northern Ireland.

Provisions as to Northern Ireland.

(2) In the application of this Act to Northern Ireland the amendment made by this Act in the Crown Proceedings Act 1947 is an amendment to that Act as it applies in Northern Ireland.

1947 c. 44.

6. Her Majesty may by Order in Council direct that the provisions of this Act shall extend, with such exceptions, adaptations and modifications as may be specified in the Order, to—

Application to British possessions, etc.

(a) the Isle of Man;

(b) any of the Channel Islands;

(c) any colony, or any country or place outside Her Majesty's dominions in which for the time being Her Majesty has jurisdiction, or any territory consisting partly of one or more colonies and partly of one or more such countries or places.

7.—(1) The enactments mentioned in Schedule 1 to this Act shall have effect subject to the amendments specified in relation thereto in the second column of that Schedule, being minor amendments and amendments consequential on the foregoing provisions of this Act.

Amendments and repeals.

(2) The enactments mentioned in Schedule 2 to this Act are hereby repealed to the extent specified in the third column of that Schedule.

8.—(1) In this Act “the principal Act” means the Merchant Shipping Act 1894.

Interpretation, construction, citation and commencement.

(2) This Act shall be construed as one with the Merchant Shipping Acts 1894 to 1964.

1894 c. 60.

(3) This Act may be cited as the Merchant Shipping Act 1965, and the Merchant Shipping Acts 1894 to 1964 and this Act may be cited together as the Merchant Shipping Acts 1894 to 1965.

(4) This Act shall come into operation on such day as Her Majesty may by Order in Council appoint.

## SCHEDULES

Section 7(1).

## SCHEDULE 1

## MINOR AND CONSEQUENTIAL AMENDMENTS

Enactment amended	Amendment
<p>The Merchant Shipping Act 1894 57 &amp; 58 Vict. c. 60.</p>	<p>In section 84, there shall be added at the end of subsection (1) the words "and any space shown by the certificate of registry or other national papers of any such ship as deducted from the tonnage shall, where a similar deduction in the case of a British ship depends on compliance with any conditions or on the compliance being evidenced in any manner, be deemed to comply with those conditions and to be so evidenced, unless a surveyor of ships certifies to the Board of Trade that the construction and the equipment of the ship as respects that space do not come up to the standard which would be required if the ship were a British ship registered in the United Kingdom".</p> <p>In section 85, in subsection (1) after the words "forming the ship's registered tonnage" there shall be inserted the words "and not exempted by regulations under the Merchant Shipping Act 1965", and in subsection (3) for the words from "in manner directed" to "this Act" there shall be substituted the words "in accordance with regulations made under the Merchant Shipping Act 1965".</p>
<p>The Merchant Shipping (Safety and Load Line Conventions) Act 1932 22 &amp; 23 Geo. 5. c. 9.</p>	<p>In section 371, in subsection (1), the words from "in the case" to "any other case" shall be omitted.</p> <p>At the end of Part II of Schedule 1 there shall be added the words "Bill of sale".</p>
<p>The Merchant Shipping Act 1947 10 &amp; 11 Geo. 6. c. 44.</p>	<p>In section 43(1)(c) for the words "can be safely loaded" there shall be substituted the words "may be loaded".</p> <p>In section 5(5)(a) for the words from "section seventy-seven" in the first place where they occur to "section seventy-seven" in the second place where they occur there shall be substituted the words "regulations made under the Merchant Shipping Act 1965".</p>

## SCHEDULE 2

Section 7(2).

## ENACTMENTS REPEALED

Chapter	Short Title	Extent of Repeal
57 & 58 Vict. c. 60.	The Merchant Shipping Act 1894.	In section 24(2) the words from "and shall be in" to "permit". Sections 77 to 81. In section 84(1) the words from "and any space" to the end of the subsection. In section 371, in subsection (1) the words from "in the case" to "any other case" and subsections (2) and (3). In Schedule 1, in Part I, Form A—Bill of Sale. Schedule 2. In Schedule 6, paragraphs (2) to (5).
6 Edw. 7. c. 48.	The Merchant Shipping Act 1906.	Sections 54 and 55.
7 Edw. 7. c. 52.	The Merchant Shipping Act 1907.	The whole Act.
11 & 12 Geo. 6. c. 44.	The Merchant Shipping Act 1948.	In section 1, the proviso to subsection (3). In section 4, subsections (1) and (2).
14 Geo. 6. c. 9.	The Merchant Shipping Act 1950.	Section 1(4). In Schedule 1, paragraph 12.
2 & 3 Eliz. 2. c. 18.	The Merchant Shipping Act 1954.	The whole Act.



# Trade Disputes Act 1965

## 1965 CHAPTER 48

An Act to prevent actions founded on tort, or of reparation, being brought in respect of certain acts done in contemplation or furtherance of trade disputes.

[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Certain acts not actionable in tort or as delicts.  
1906 c. 47.

**1.**—(1) An act done after the passing of this Act by a person in contemplation or furtherance of a trade dispute (within the meaning of the Trade Disputes Act 1906) shall not be actionable in tort on the ground only that it consists in his threatening—

- (a) that a contract of employment (whether one to which he is a party or not) will be broken, or
- (b) that he will induce another to break a contract of employment to which that other is a party;

or be capable of giving rise to an action of reparation on the ground only that it so consists.

(2) An act done as aforesaid by a person before the passing of this Act shall not be actionable in tort as mentioned in the foregoing subsection unless proceedings in respect thereof have been instituted either before or within the period of six months beginning with the date of the passing of this Act or be capable of giving rise to an action of reparation as so mentioned unless proceedings in respect thereof have been so instituted.

Short title and extent.

- 2.**—(1) This Act may be cited as the Trade Disputes Act 1965.  
(2) This Act shall not extend to Northern Ireland.





# Registration of Births, Deaths and Marriages (Scotland) Act 1965

## 1965 CHAPTER 49

An Act to make new provision as respects the registration of births, deaths and marriages in Scotland, and as respects the recording of changes of name or surname there, and for purposes connected therewith.  
[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### PART I

#### GENERAL ORGANISATION OF REGISTRATION SERVICE

##### *Central Organisation*

1.—(1) The office of the Registrar General of Births, Deaths and Marriages for Scotland shall continue, and any vacancy in that office shall be filled by an appointment made by the Secretary of State. The Registrar General.

(2) References in this Act to the Registrar General are references to the person for the time being holding the said office.

(3) The Registrar General shall exercise the functions pertaining to the said office by virtue of this or any other Act; and subject to that general duty, shall have power to do all such things as appear to him necessary or expedient for maintaining the utility and efficiency of the registration service in Scotland.

(4) The Registrar General shall send to the Secretary of State annually, in such form as the Secretary of State may from time

## PART I

to time require, a report containing the numbers of births, deaths and marriages registered in Scotland in the year to which the report relates and such other information as the Registrar General thinks expedient or the Secretary of State may require ; and the Secretary of State shall lay every such report before each House of Parliament.

Registrar  
General's  
staff.

2.—(1) The Registrar General may appoint a Deputy Registrar General and, subject to the consent of the Treasury as to number, such other officers including district examiners as he may determine.

(2) Any officer employed at the commencement of this Act under the Registrar General for the purposes of any other enactment or of any enactment repealed by this Act shall be deemed to have been appointed in pursuance of the power conferred by the foregoing subsection.

(3) Any act or thing required by or under any enactment to be done by, to or before the Registrar General may be done by, to or before the Deputy Registrar General.

General  
Register  
Office.

3.—(1) There shall be maintained for the purposes of this Act premises which shall be known as the General Register Office of Births, Deaths and Marriages in Scotland (in this Act referred to as "the General Register Office").

(2) Any registers in the custody of the Registrar General by virtue of this or any other Act shall be kept and preserved in the General Register Office.

(3) The Registrar General may, with the approval of the Secretary of State, direct that any other premises shall be used for the deposit of any registers or records in the custody of the Registrar General by virtue of this or any other Act, and such premises, so long as they are so used, shall be deemed for the purposes of the last foregoing subsection to be part of the General Register Office.

Salaries,  
receipts and  
expenses.

4.—(1) There shall be paid to the Registrar General and to the officers appointed by him such salaries or remuneration as the Treasury may from time to time determine.

(2) Every sum received under this or any other Act by or on behalf of the Registrar General, otherwise than under the foregoing subsection, shall be accounted for by the Registrar General and paid by him, at such times as the Treasury may from time to time direct, into the Exchequer.

(3) The salary of the Registrar General and his expenses under this Act, including salaries or remuneration of officers appointed by him, shall be paid out of moneys provided by Parliament.

*Local Organisation*

PART I

5.—(1) For the purposes of this Act Scotland shall be divided into districts (in this Act referred to as “registration districts”).

Registration districts and registration authorities.

(2) Subject to the next following section, the said districts shall be the districts constituted as districts for registration purposes immediately before the commencement of this Act.

(3) For each registration district there shall be a local registration authority which shall be the local authority responsible for the district immediately before the commencement of this Act.

(4) References in this Act to the area of a local registration authority are references to the area consisting of all the registration districts for which that authority is the local registration authority.

6.—(1) If a local registration authority or two or more adjoining local registration authorities consider it expedient that the number, boundaries or titles of the registration districts within their area or areas, as the case may be, should be altered they may, after consultation with the Registrar General, prepare and submit to the Secretary of State a scheme for that purpose.

Alteration of registration districts.

(2) A scheme under this section shall specify the date on which the scheme is to come into operation, and may specify different dates for different provisions of the scheme.

(3) Before a scheme under this section is submitted to the Secretary of State the local registration authority or authorities, as the case may be, shall publish in at least two newspapers circulating in their area a notice—

- (a) stating the general effect of the scheme ;
- (b) specifying a place in the area where a copy of the scheme, and of any relevant map, may be inspected by any person free of charge at all reasonable hours during a period of one month from the date of the publication of the notice ; and
- (c) stating that, within the said period, any person may by notice to the Secretary of State object to the approval of the scheme.

(4) The Secretary of State may, if he thinks fit, cause a local inquiry to be held in respect of any scheme submitted to him under this section ; and subsections (2) to (9) of section 355 of the Local Government (Scotland) Act 1947 shall apply in relation to any such inquiry, with the substitution for any reference to the local authority of a reference to the local registration authority and with any other necessary modifications.

1947 c. 43.

(5) The Secretary of State, after considering any representations duly made to him, and, where a local inquiry is held, the report of the person who held the inquiry, may approve, with or without modifications, any scheme submitted to him under this

**PART I** section; and the scheme as so approved shall have effect accordingly.

(6) A scheme under this section may contain such incidental, consequential or supplemental provisions as may appear necessary or proper for the purposes of the scheme, and may be varied or revoked by a subsequent scheme under this section.

Senior and district registrars and other staff.

7.—(1) Subject to the following provisions of this section a local registration authority shall appoint for each registration district in their area a registrar of births, deaths and marriages (in this Act referred to as a “district registrar”), and may appoint—

- (a) such additional district registrars for any registration district in their area as they think necessary;
- (b) one or more senior registrars of births, deaths and marriages (in this Act referred to as “senior registrars”);
- (c) such assistant registrars of births, deaths and marriages (in this Act referred to as “assistant registrars”) for any registration district in their area or for the purposes of section 9(1) of this Act as they think necessary.

A senior registrar appointed under paragraph (b) of this subsection may be a person who already holds the appointment of district registrar.

(2) A local registration authority shall not exercise the power conferred on them by paragraph (a) or (b) of the foregoing subsection except after consultation with the Registrar General, and on making an appointment under this section shall forthwith inform the Registrar General of the name and surname of the person appointed and the date when his appointment is to take effect.

(3) No person shall be appointed to any office mentioned in subsection (1) or (8) of this section unless he possesses the appropriate qualifications.

(4) Any person who at the commencement of this Act holds the appointment of a registrar, interim registrar or an assistant registrar under any council which is a local registration authority shall be deemed to hold his appointment, as a district registrar, an additional district registrar, interim district registrar or an assistant registrar, as the case may be, under that local registration authority by virtue of this section, whether or not he possesses the appropriate qualifications.

(5) Any person holding, or deemed to be holding, an appointment under this section shall have the functions set out in this Act and such functions as may be prescribed in relation to that appointment, and in exercising his functions under this or any other Act shall be subject to such instructions or directions as the Registrar General may give.

(6) Without prejudice to the last foregoing subsection or to section 5 of the Local Government Superannuation (Scotland) Act 1937 any person holding, or deemed to be holding, an appointment under this section shall be deemed to be an employee of the local registration authority by whom he was appointed to that appointment.

(7) Any person holding, or deemed to be holding, an appointment under this section may be removed from office by the local registration authority under which he holds the appointment :

Provided that, if he has not reached the age of compulsory retirement having effect under section 7 of the Local Government Superannuation (Scotland) Act 1937, he shall not be removed from office under this subsection except after consultation between the local registration authority and the Registrar General.

(8) If a vacancy occurs in the office of district registrar for any registration district the local registration authority shall, if for any reason they are unable to fill the vacancy immediately,—

(a) forthwith appoint an interim district registrar, and

(b) proceed to fill the vacancy as soon as is reasonably practicable ;

and if the local registration authority fail to fill the vacancy within a reasonable time, the Registrar General may require the authority to do so within such period, being not less than twenty-eight days from the date of the giving of the requirement, as may be specified in the requirement, and, if the authority fail to fill the vacancy within that period, the vacancy shall be filled by the Secretary of State on the application of the Registrar General.

Any person appointed by the Secretary of State under this subsection to fill a vacancy shall be deemed to have been appointed by the local registration authority concerned.

(9) A local registration authority shall provide such officers and servants as are, in their opinion, required to enable any person holding, or deemed to be holding, an appointment under this section to exercise his functions.

(10) Any person holding, or deemed to be holding, an appointment under this section and any person employed by virtue of the last foregoing subsection shall receive from the local registration authority such remuneration and allowances as that authority after consultation with the Registrar General may determine.

(11) (a) The Secretary of State may by regulations provide for the payment by a local registration authority, subject to such exceptions or conditions as may be specified in the regulations, of compensation to or in respect of any person holding or

## PART I

deemed to be holding an appointment under this section or any officer or servant provided under subsection (9) of this section, or any person who, but for such service of his as may be so specified, would be such a person, officer or servant as aforesaid, who suffers loss of employment or loss or diminution of emoluments which is attributable to any provision contained in this Act or in a scheme under the last foregoing section or anything done in pursuance of this Act or of any such scheme.

(b) Different regulations may be made under this subsection in relation to different classes of persons.

(c) Regulations made under this subsection may include provision as to the manner in which and the persons to whom any claim for compensation by virtue of this subsection is to be made, and for the determination of all questions arising under the regulations.

(d) Regulations made under this subsection shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(12) Any reference in this Act or any other Act to the district registrar for a registration district includes, unless the context otherwise requires, a reference to any additional district registrar or interim district registrar for that district; and anything required by this Act or any other Act to be done by or before the district registrar for a registration district may be done by or before any assistant registrar for that district.

(13) In this section "appropriate qualifications", in relation to any appointment, means such qualifications as the Registrar General may from time to time determine, and "appointment under this section" means an appointment under subsection (1) or (8) of this section.

Registration  
offices.

8.—(1) Every local registration authority shall provide and maintain for each registration district in their area a registration office, shall defray the running expenses thereof, and shall provide therein to the satisfaction of the Registrar General a suitable fireproof repository or fireproof safes or cabinets for the safe custody of the records in the custody of the district registrar or registrars.

(2) For avoidance of doubt it is declared that a registration office for any registration district need not be situated within the district, and may consist of accommodation in the dwelling house of the district registrar for the district or in an office used by any such registrar for other purposes, subject to agreement as to terms between the authority and the registrar.

(3) It shall be a duty of the district registrar for a registration district to arrange that either he or any additional district registrar or an assistant registrar for the district is in attendance

at the registration office for the district on such days and at such hours as may be fixed by the local registration authority with the approval of the Registrar General, for the purpose of registering births, deaths and marriages.

(4) Every local registration authority shall cause to be displayed in a conspicuous position on or near the outside of the main entrance to the registration office for each registration district in their area a notice stating, in characters which can conveniently be read by the public, the name of the registration district and the hours fixed for attendance at the office under the last foregoing subsection.

(5) Every local registration authority shall make arrangements for the custody by their county clerk or, as the case may be, their town clerk of duplicates of all necessary keys for each repository, safe or cabinet provided by them under subsection (1) of this section.

9.—(1) A local registration authority may, with the approval of the Registrar General, provide and maintain a suitable repository or repositories for the deposit of such registers and other documents connected with the registration service in their area as may be agreed from time to time between the authority and the Registrar General; and all registers and documents so deposited shall be placed in the custody of a senior registrar or a district registrar who shall in relation thereto carry out the functions assigned by or under this Act to a district registrar in relation to registers and documents kept in a registration office for a registration district.

Area  
repositories.

Anything required by this subsection to be done by a senior registrar or district registrar may be done by an assistant registrar designated for the purpose.

(2) Two or more local registration authorities may combine for the purpose of executing their functions under this section but shall not so combine without the approval of the Registrar General; and section 119 of the Local Government (Scotland) Act 1947 (voluntary combination of local authorities) shall apply accordingly subject to such approval.

1947 c. 43.

10.—(1) When any person ceases to hold the office of senior registrar, district registrar, additional district registrar, interim district registrar or assistant registrar, all registers, safes, cabinets, keys, books and documents in his possession as holder of that office shall be delivered up to his successor in office or, if there is no successor, to such person as the Registrar General may designate.

Delivery up  
of books etc.  
on ceasing  
to hold office.

(2) If any person who has in his custody or control any such article as aforementioned wilfully fails to deliver it up to, or

## PART I

account for it to the satisfaction of, the person in whose custody it should be, he shall be guilty of an offence, and on summary conviction shall be liable to a fine not exceeding £100.

(3) If, on an application by the Registrar General or some other person appointed by him for the purpose, a sheriff or justice of the peace is satisfied by evidence on oath that there is reasonable cause to believe that any article withheld in contravention of this section is in any specified premises or place, he may grant a warrant authorising any constable to enter and search those premises or that place at any time and seize any such article found therein, and any article so seized shall be delivered to the person in whose custody it should be.

General  
provision  
as to fees.

11. Subject to such exceptions as may be prescribed, a district registrar may refuse to comply with any application voluntarily made to him under this Act until the appropriate fee, if any, provided for by this Act is paid to him; and any such fee, if not prepaid, shall be recoverable by the registrar to whom it is payable.

Fees to be  
accounted for.

12. Every district registrar shall, at such times and in such manner as the local registration authority may require, account to the local registration authority under whom he is employed for all fees received by, or payable to, him in respect of the execution of his duties under this Act.

## PART II

## REGISTRATION OF BIRTHS

Particulars of  
births to be  
registered.

13.—(1) For every registration district there shall be kept by the district registrar—

- (a) a register of births, and
- (b) a register of still-births,

containing such particulars as may be prescribed for them respectively; and the prescribed particulars of the birth of every child born in Scotland shall, subject to the following provisions of this Part of this Act, be registered by the registrar in the relevant register kept for the appropriate district, or, if there are two appropriate districts, in the relevant register kept for either of them.

(2) In the foregoing subsection, and in the following provisions of this Part of this Act, “the registrar” in relation to the birth of any child means the district registrar for the appropriate district, or, if there are two appropriate districts, the district registrar for either of them; and any reference in the following provisions of this Part of this Act to the register of births or still-births in relation to the birth of any child shall be construed as a reference to the register in which the particulars of the birth are, or may be, registered in pursuance of the said subsection.



(3) For the purposes of the foregoing subsections the appropriate districts in relation to the birth of any child shall be—

- (a) the registration district in which the birth took place, and
- (b) any other registration district in which the mother of the child was ordinarily resident at the time of the birth, and
- (c) in a case where a living infant child is found exposed, or the body of a dead infant child is found, and the place in which the birth took place is not known, the registration district in which the child, or, as the case may be, the body of the dead child, was found.

(4) Where a child is born (whether within or out of Scotland) in a ship, aircraft or land vehicle in the course of a journey, and that child is brought by such ship, aircraft or land vehicle to any place in Scotland, the birth shall, unless the Registrar General otherwise directs, be deemed for the purposes of this section to have occurred at that place.

14.—(1) Subject to the subsequent provisions of this Part of this Act, in the case of every birth it shall be the duty of— Duty to give information of particulars of birth.

- (a) the father or mother of the child, or
- (b) in the case of the death or inability of the father and mother, each other person who under the next following subsection is qualified to give information concerning the birth,

within twenty-one days from the date of the birth, to attend personally at the registration office and give to the registrar information of the particulars required to be registered concerning the birth and sign the register in the presence of the registrar :

Provided that the giving of that information and the signing of the register by the father or the mother or by any one of those persons shall constitute a discharge of any duty imposed by this subsection on any other person.

(2) The following persons, in addition to the father and mother, shall be qualified to give information concerning the birth of a child, that is to say—

- (a) any relative of either parent of the child, being a relative who has knowledge of the birth ;
- (b) the occupier of the premises in which the child was, to the knowledge of that occupier, born ;
- (c) any person present at the birth ;
- (d) any person having charge of the child.

(3) Nothing in this or the last foregoing section shall authorise the registration of the particulars of any birth in two or more registers, or more than once in any one register.

## PART II

(4) If it appears to the Registrar General that the particulars of the birth of any child have been registered in two or more registers, or more than once in any one register, he may give directions for the cancellation of all those registrations except such one of them as may be specified in the directions.

Duty to give information concerning finding of infant children.

**15.**—(1) Where any living infant child is found exposed and the finding has been reported to the local authority in whose area the child was found, it shall be the duty of the children's officer of the local authority, or such other person as may be appointed for the purpose by the local authority, to give to the registrar, within two months from the date on which the child was found, information as to the finding of the child and such evidence as may be in the local authority's possession as to the particulars required to be registered concerning the birth, and to sign the register in the presence of the said registrar.

(2) If there is produced to the said registrar a certificate signed by a registered medical practitioner stating that in the opinion of the medical practitioner a specified date is likely to have been the approximate date of the birth of the child, that date may be entered in the register as the date of birth of the child.

(3) The foregoing provisions of this section shall apply to the finding of the body of a dead infant child as they apply to the finding of a living infant child, with the substitution for any reference to the children's officer or other person appointed by the local authority of a reference to any procurator-fiscal to whom the finding has been reported.

1937 c. 37.

(4) In this section "local authority" has the same meaning as in the Children and Young Persons (Scotland) Act 1937, and "area" in relation to such an authority shall be construed accordingly.

Registrar's power to require information concerning birth to be given.

**16.**—(1) Where after the expiration of twenty-one days from the date of birth of any child information of the particulars required to be registered concerning the birth of that child has not been given to the registrar in accordance with section 14 of this Act, the registrar for the registration district in which the child was born may serve a notice in the prescribed form on any person who is a qualified informant in relation to the birth requiring him—

- (a) to attend personally at the registration office for the registration district before such date (being not less than eight days nor more than fifteen days after the date of service of the notice) as may be specified in the notice;
- (b) to give information to the best of that person's knowledge and belief of the particulars required to be registered concerning the birth; and
- (c) to sign the register in the presence of the registrar.

(2) If any person on whom a notice has been served in pursuance of the foregoing subsection fails to comply with the notice before the date specified therein the registrar may serve on that person a second notice in the prescribed form requiring him to attend personally as aforesaid within eight days from the date of service of the second notice.

(3) If on summary application by the registrar it appears to the sheriff that any person on whom a second notice has been served in pursuance of the last foregoing subsection has failed without reasonable cause to comply therewith within the period specified therein, the sheriff may grant decree ordaining the person to comply with the notice within such further period as may be specified in the decree; and any such decree may be enforced in like manner as a decree *ad factum praestandum*.

(4) Any notice served under subsection (1) or subsection (2) of this section shall cease to have effect if, before it is complied with, particulars of the birth are duly registered.

17.—(1) In no case shall the particulars of the birth of a child be registered by a registrar after the expiration of three months from the date of birth of the child or, in the case of a living infant child who has been found exposed or a dead infant child who has been found exposed and in respect of whom evidence is produced that he was born alive, from the date of finding, without the authority in writing of the Registrar General. Registration after expiration of three months from date of birth or finding.

(2) The Registrar General may authorise the registration of the particulars of the birth of a child after the expiration of the said period although the information required for the registration of the particulars has not been given by a qualified informant:

Provided that the Registrar General shall not exercise his power under this subsection unless he is satisfied, after such inquiry as he thinks necessary, that the correct particulars concerning the birth are available.

18.—(1) In the case of an illegitimate child the registrar shall not register the birth upon information supplied by the father alone, and shall not enter in the register the name and surname of any person as father of the child except on the joint request of the mother and the person acknowledging himself to be the father of the child; and no person shall be treated for the purposes of this subsection as having acknowledged himself as aforesaid unless either— Births of illegitimate children.

- (a) he attends personally at the registration office together with the mother and signs the register, in the presence of the registrar, together with her; or

## PART II

(b) there is produced to the registrar—

(i) a declaration in the prescribed form made by the mother stating that the said person is the father of the child, and

(ii) a statutory declaration made by the said person acknowledging himself to be the father of the child.

(2) In any case where the name and surname of the father of an illegitimate child has not been entered in the register, the Registrar General may record that name and surname by causing an appropriate entry to be made in the Register of Corrections Etc.—

(a) if a decree of paternity has been granted by a competent court ; or

(b) if there is produced to him—

(i) a declaration in the prescribed form made by the mother of the child stating that the person mentioned in the following sub-paragraph is the father of the child, and

(ii) a statutory declaration made within twelve months of the birth of the child to the effect that the person making that declaration acknowledges himself to be the father of the child ; or

(c) if, where the mother is dead, he is ordered so to do by the sheriff upon application made to the sheriff within the like period by the person acknowledging himself to be the father of the child.

Where a decree of paternity has been granted by any court the clerk of court shall, where no appeal has been made against such decree, on the expiration of the time within which such an appeal may be made, or where an appeal has been made against such a decree, on the conclusion of any appellate proceedings, notify the import of such decree in the prescribed form to the Registrar General.

Free  
abbreviated  
certificate  
of birth.

19.—(1) At the time of registering the birth of any child, the registrar shall without charge give to the informant, or transmit by post to him within two working days after the date of registration, an abbreviated certificate of birth.

(2) Any such certificate shall be in the prescribed form and shall contain such particulars as may be prescribed including particulars of the name, surname, sex, date and place of birth of the child, but shall not include any particulars relating to parentage.

(3) This section shall not apply to re-registration of a birth under section 20 of this Act or to the registration of a still-birth under section 21 of this Act.

**20.**—(1) In the case of any person, if—

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- (a) the entry relating to him in the register of births is affected by any matter contained in the Register of Corrections Etc. respecting his status or paternity, or
- (b) the entry relating to him in the register of births has been so made as to imply that he was found exposed, or
- (c) the entry relating to him in the register of births having been so made as to imply that he was illegitimate, he has subsequently (whether before or after the commencement of this Act) been legitimated by subsequent marriage of the parents,

Re-registration  
in certain  
cases.

the Registrar General may at any time authorise the re-registration of the birth, and any such re-registration shall be effected in such manner as may be prescribed :

Provided that the Registrar General shall not authorise the re-registration of a birth in pursuance of paragraph (c) of this subsection, in a case where the paternity of the person has not been entered in the register of births or in the Register of Corrections Etc. in accordance with section 18 of this Act, or any corresponding enactment in force before the commencement of this Act, save with the sanction of the sheriff granted upon the application—

- (i) of both parents of the person jointly, or
- (ii) where one of the parents is dead, of the surviving parent, or
- (iii) where both parents are dead, of or on behalf of the person,

after such intimation as the sheriff may direct, and after due inquiry, and a hearing of any party having interest who may appear to oppose such application.

(2) In this section any reference to the register of births includes a reference to any register of births kept under any enactment in force at any time before the commencement of this Act.

**21.**—(1) Except so far as otherwise provided by this section or as may be prescribed, the provisions of this Part of this Act shall, so far as applicable, apply to still-births in like manner as they apply to births of children born alive.

(2) Any qualified informant giving information to the registrar of the particulars required to be registered concerning a still-birth shall—

- (a) deliver to the registrar a certificate in the prescribed form stating that the child was not born alive, and, where possible, the cause or probable cause of death

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## PART II

and such particulars of the condition of the mother before the still-birth as may be requested in that form, which certificate shall, if a registered medical practitioner was present at the birth or has examined the body of the child, be signed by him, and otherwise shall be signed by any certified midwife who was present or examined the body; or

- (b) make a declaration in the prescribed form to the effect that to the best of his knowledge and belief no registered medical practitioner or certified midwife was present at the birth or has examined the body, or that his or her certificate cannot be obtained and that the child was not born alive.

(3) Every registered medical practitioner or certified midwife who was present at a still-birth or examined the body of a still-born child shall, at the request of any person who by virtue of this Act is required to give information concerning that birth, give to that person a certificate for the purposes of paragraph (a) of the last foregoing subsection.

(4) The registrar, upon registering a still-birth, shall give to the informant without fee a certificate in the prescribed form stating that the still-birth has been registered.

(5) The keeper or other person having the charge of a place of interment in which the body of a still-born child shall have been buried shall, unless a certificate given under the last foregoing subsection in respect of the still-birth has been delivered to him, give, within three days after the burial, notice thereof in the prescribed form to the registrar of the registration district in which the still-birth took place.

(6) In this section "certified midwife" means a woman who is certified under the Midwives (Scotland) Act 1951.

1951 c. 54.

## PART III

## REGISTRATION OF DEATHS

Particulars of deaths to be registered.

**22.**—(1) For every registration district there shall be kept by the district registrar a register of deaths containing such particulars as may be prescribed, which particulars shall include the cause of death; and the prescribed particulars of the death of every person dying in Scotland shall, subject to the following provisions of this Part of this Act, be registered by the registrar in the register of deaths kept for the appropriate district, or, if there are two appropriate districts, in the register of deaths kept for either of them.

(2) In the foregoing subsection, and in the following provisions of this Part of this Act, "the registrar" in relation to the death of any person means the district registrar for the appropriate district, or, if there are two appropriate districts,

the district registrar for either of them ; and any reference in the following provisions of this Part of this Act to the register of deaths in relation to the death of any person shall be construed as a reference to the register in which the particulars of the death are, or may be, registered in pursuance of the said subsection.

(3) For the purposes of the foregoing subsections the appropriate districts in relation to the death of any person shall be—

- (a) the registration district in which the death took place ; and
- (b) any other registration district in which the deceased was ordinarily resident immediately before his death ; and
- (c) in a case where the body of a dead person is found and the place in which the death took place is unknown, either the registration district in which the body was found or any other registration district which is appropriate by virtue of the preceding paragraph.

(4) Where a person dies (whether within or out of Scotland) in a ship, aircraft or land vehicle during the course of a journey, and the body of that person is brought by such ship, aircraft or land vehicle to any place in Scotland, the death shall, unless the Registrar General otherwise directs, be deemed for the purposes of the last foregoing subsection to have occurred at that place.

**23.**—(1) Subject to the subsequent provisions of this Part of this Act, in the case of every death it shall be the duty of— Duty to give information of particulars of death.

- (a) any relative of the deceased ;
- (b) any person present at the death ;
- (c) the deceased's executor or other legal representative ;
- (d) the occupier, at the time of death, of the premises where the death took place ; or
- (e) if there is no such person as is mentioned in the foregoing paragraphs, any other person having knowledge of the particulars to be registered,

to attend personally at the registration office and give to the registrar, within eight days, or such other period, not being less than three days, as may be prescribed, from the date of the death or, in a case where the body of a dead person has been found, from the date of the finding, information to the best of his knowledge and belief of the particulars required to be registered concerning the death, and to sign the register in the presence of the registrar :

Provided that the giving of that information and the signing of the register by any one of those persons shall constitute a discharge of any duty imposed by this subsection on any other person.

## PART III

(2) Nothing in this or the last foregoing section shall authorise the registration of the particulars of any death in two or more registers, or more than once in any one register.

(3) If it appears to the Registrar General that the particulars of the death of any person have been registered in two or more registers, or more than once in any one register, he may give directions for the cancellation of all those registrations except such one of them as may be specified in the directions.

Certificate  
of cause  
of death.

24.—(1) For the purpose of enabling information to be given, in pursuance of the last foregoing section, of the cause of death of any person, any registered medical practitioner who was in attendance on the deceased during his last illness shall, within seven days, or such other period, not being less than two days, as may be prescribed, after the death of the person, transmit to any person who is a qualified informant in relation to the death, or to the registrar, a certificate in the prescribed form signed by the medical practitioner stating to the best of his knowledge and belief the cause of death.

Different forms of certificate may be prescribed in respect of persons of different ages, and in the case of the death of a child under one year of age such forms may provide for the giving of particulars of the condition of the mother before the death of the child.

(2) If there was no registered medical practitioner in attendance on the deceased during his last illness, or if any registered medical practitioner, having been in attendance as aforesaid, is unable to provide a certificate such as is required by the last foregoing subsection, such a certificate may be signed by any medical practitioner who is able to do so, and may be transmitted by him to any person who is a qualified informant in relation to the death, or to the registrar.

Registrar's  
power to  
require  
information  
concerning  
death to  
be given.

25.—(1) Where after the expiration of eight days, or such other period, not being less than three days, as may be prescribed, from the date of the death of any person, or the finding of the dead body of any person, information of the particulars required to be registered concerning the death of that person has not been given to the registrar in accordance with section 23 of this Act, the registrar for the registration district in which the death occurred may serve a notice in the prescribed form on any person who is a qualified informant in relation to the death requiring him—

- (a) to attend personally at the registration office for the registration district before such date (being not less than eight days nor more than fifteen days after the date of service of the notice) as may be specified in the notice ;



(b) to give information to the best of that person's knowledge and belief of the particulars required to be registered concerning the death ; and

(c) to sign the register in the presence of the registrar.

(2) If any person on whom a notice has been served in pursuance of the foregoing subsection fails to comply with the notice before the date specified therein the registrar may serve on that person a second notice in the prescribed form requiring him to attend personally as aforesaid within eight days from the date of service of the second notice.

(3) If on summary application by the registrar it appears to the sheriff that any person on whom a second notice has been served in pursuance of the last foregoing subsection has failed without reasonable cause to comply therewith within the period specified therein, the sheriff may grant decree ordaining the person to comply with the notice within such further period as may be specified in the decree ; and any such decree may be enforced in like manner as a decree *ad factum praestandum*.

(4) Any notice served under subsection (1) or subsection (2) of this section shall cease to have effect if, before it is complied with, particulars of the death are duly registered.

26.—(1) In no case shall the particulars of the death of any person be registered by a registrar after the expiration of three months from the date of the death or, in the case of a person whose dead body has been found, from the date of finding, without the authority in writing of the Registrar General.

Registration after expiration of three months from date of death or finding of body.

(2) The Registrar General may authorise the registration of the particulars of the death of a person after the expiration of the said period although the information required for the registration of the particulars has not been given by a qualified informant :

Provided that the Registrar General shall not exercise his power under this subsection unless he is satisfied, after such inquiry as he thinks necessary, that the correct particulars concerning the death are available.

27.—(1) At the time of registering the death of any person, the registrar shall without charge give to the informant a certificate in the prescribed form that such death has been registered.

Free certificate of registration of death.

(2) The person to whom a certificate is given under the foregoing subsection shall transmit it either directly or by the hand of the undertaker to the person having charge of the place of interment or cremation previous to the interment or cremation taking place.

## PART III

(3) In the case of a death in Scotland where the body is buried in a place of interment and no such certificate shall have been so delivered, the person having charge of the place of interment shall, within three days from the date of burial, give notice thereof in the prescribed form to the registrar of the registration district in which the death occurred.

Intimation  
of certain  
deaths by  
registrar to  
Procurator-  
Fiscal and  
vice-versa.

**28.**—(1) Where in accordance with any instruction or direction given by the Registrar General under section 7(5) of this Act any particulars concerning a death have been communicated by a registrar to a procurator-fiscal—

- (a) if the procurator-fiscal obtains a precognition as to the death, and that precognition shows that the particulars so communicated appear to him to be correct and complete, the procurator-fiscal shall forthwith send a notice to that effect to the Registrar General ;
- (b) if the procurator-fiscal obtains such a precognition and that precognition does not confirm that the said particulars are correct and complete, the procurator-fiscal shall forthwith send to the Registrar General a notice indicating the result of the precognition, and the Registrar General shall thereupon cause to be made such entry in the Register of Corrections Etc., as he thinks proper ;
- (c) if the procurator-fiscal decides to obtain no such precognition, he shall send a notice of that decision to the Registrar General.

(2) Where a procurator-fiscal receives, otherwise than from a registrar, information concerning any death which the registrar would, if he had knowledge thereof, be required to communicate to him, he shall send the registrar a notice containing the information.

## PART IV

## REGISTRATION OF MARRIAGES

Marriage  
Schedule.

**29.** In the case of a marriage to be solemnised by a minister or according to the usages of the Society of Friends or of persons professing the Jewish religion, the district registrar of the registration district in which such marriage is to take place shall, in accordance with information supplied to him by the contracting parties to the best of their knowledge and belief, complete a Marriage Schedule in the prescribed form if there is produced to him—

- (a) a valid certificate or certificates of the due proclamation of banns of marriage ; or

- (b) a valid certificate or certificates of the due publication under the Marriage Notice (Scotland) Act 1878 of notice of the intended marriage, or a valid certificate or certificates which by virtue of any other enactment is of the same force and effect as a certificate under that Act ; or PART IV  
1878 c. 43.
- (c) a valid certificate of the due proclamation of banns in the case of one of the parties and a valid certificate of the due publication of notice as aforesaid in the case of the other party ; or
- (d) a licence granted by the sheriff under section 2 of the Marriage (Scotland) Act 1939. 1939 c. 34.

In this and the next following section “minister” means a minister, clergyman, pastor or priest of any Christian denomination.

30.—(1) The Marriage Schedule completed in accordance with the provisions of the last foregoing section shall be issued by the district registrar to the parties to the intended marriage who shall produce it to the minister solemnising the marriage, or to the person solemnising the marriage according to the usages of the Society of Friends or of persons professing the Jewish religion. Issue and signature of Marriage Schedule and registration of marriage.

(2) Immediately after the solemnisation of the marriage, the Marriage Schedule shall be signed by the parties contracting the marriage, by at least two of the witnesses present thereat, and by the minister or other person officiating.

(3) The parties to the marriage shall, within three days thereafter, deliver or send by post the Marriage Schedule to the district registrar of the registration district in which the marriage took place.

(4) On receipt of the Marriage Schedule the district registrar shall cause the particulars as set forth therein to be entered as soon as possible in a register of marriages to be kept by him for his district, and the Marriage Schedule shall be transmitted to the Registrar General for preservation in the General Register Office.

31.—(1) Where after the expiration of twenty-one days from the date of marriage as entered in the Marriage Schedule that Schedule has not been delivered to the district registrar, he may serve a notice in the prescribed form on either of the parties to the marriage requiring him or her within eight days from the date of service of the notice to deliver or send by post the said Schedule to the district registrar. Registrar's power to require delivery of Marriage Schedule.

## PART IV

(2) If any person on whom a notice has been served in pursuance of the foregoing subsection fails to comply with the notice the district registrar may serve on that person a second notice in the prescribed form requiring him or her to attend personally at the registration office within eight days from the date of service of the second notice, for the purpose of delivering the Marriage Schedule to the district registrar to enable him to register the marriage.

(3) If on summary application by the district registrar it appears to the sheriff that any person on whom a second notice has been served in pursuance of the last foregoing subsection has failed without reasonable cause to comply therewith within the period specified therein, the sheriff may grant decree ordaining the person to comply with the notice within such further period as may be specified in the decree; and any such decree may be enforced in like manner as a decree *ad factum praestandum*.

(4) Any notice served under subsection (1) or subsection (2) of this section shall cease to have effect if, before it is complied with, the Marriage Schedule shall have been delivered to the district registrar.

PART V  
GENERAL  
*Registers*

Provision of registers etc. by Registrar General.

**32.**—(1) Registers of births, still-births, deaths and marriages and the Register of Corrections Etc. shall be in such form as may be respectively prescribed and the Registrar General shall provide the district registrar of every registration district with a sufficient number of such registers and of such certificates, schedules, notices, forms and other documents as he may require for the performance of his functions under this Act.

(2) All registers and documents provided by virtue of the foregoing subsection shall remain the property of the Registrar General.

Duplicate and copy registers.

**33.**—(1) The Registrar General may from time to time direct any district registrar to make in respect of his district a duplicate or copy of any register of births, deaths or marriages, and any entry in a duplicate or copy so made shall be of the same legal force and effect as the corresponding entry in the appropriate register.

(2) Any duplicate or copy register so made shall be retained in the custody of the district registrar.

**34.—**(1) It shall be the duty of the district examiner, or such other officer as may be nominated for the purpose by the Registrar General, at such time or times and in such manner as the Registrar General may direct, to examine, along with the several district registrars within the district examiner's district, the registers of births, still-births, deaths and marriages and the Register of Corrections Etc., kept or held by such registrars, and also any duplicate or copy registers kept by them in pursuance of directions given to them by the Registrar General under the last foregoing section.

**PART V**  
**Examination**  
**of registers**  
**by district**  
**examiners.**

(2) On completion of the examination under the foregoing subsection the district examiner shall, in accordance with directions given him by the Registrar General, endorse each register so examined and shall thereafter transmit to the Registrar General the registers of births, still-births, deaths and marriages, together with a report of any circumstances relating to the registers (including the Register of Corrections Etc., and the duplicate or copy registers) to which he considers that the attention of the Registrar General should be drawn.

**35.—**(1) On receipt of the registers transmitted to him under the last foregoing section the Registrar General may cause entries in the registers to be reproduced by photography, xerography or any other convenient process.

**Reproduction**  
**of registers.**

(2) Reproduced entries shall be transmitted by the Registrar General to the appropriate district registrar, and any such entry shall be of the same legal force and effect as the corresponding entry in the appropriate register.

(3) The foregoing provisions of this section are without prejudice to any other power exercisable by the Registrar General as respects reproduction or recording by any means of the particulars of entries in any registers or documents held by him.

**36.—**(1) If any register in the custody of a district registrar, or before reproduction in accordance with section 35 of this Act, shall be lost, destroyed or mutilated or shall become illegible, in whole or in part, such fact shall be forthwith communicated to the Registrar General, and the register in the custody of a district registrar which shall have been mutilated or become illegible shall be immediately transmitted to the Registrar General.

**Replacement**  
**of lost**  
**registers etc.**

(2) The Registrar General shall cause any such register to be corrected or completed or a new register to be made by any process which to him seems fit, and any such corrected, completed or new register which is duly authenticated by the signature of the Registrar General shall be of the same legal force and effect as the original register.

## PART V

*Searches and Extracts, etc.*

Search of  
indexes kept  
by registrars.

**37.**—(1) On the completion of each annual register of births, deaths and marriages each district registrar shall forthwith cause to be made alphabetical indexes of the entries in those registers.

(2) On payment to him of such fee or fees as may be prescribed, the district registrar shall, at any time when the registration office is open for that purpose—

- (a) search the said indexes on behalf of any person or permit that person to search the indexes himself, and
- (b) issue to any person an extract of any entry in the said registers which that person may require.

(3) A district registrar may not permit an extract to be issued from a register of still-births except with the consent of the Registrar General in any particular case, and on payment of such fee or fees as may be prescribed.

Search of  
indexes kept  
by Registrar  
General.

**38.**—(1) The Registrar General shall cause to be made and kept in the General Register Office alphabetical indexes of the entries in the registers of births, deaths and marriages sent to him under this Act or any enactment repealed by this Act.

(2) On payment to him of such fee or fees as may be prescribed, the Registrar General shall, at any time when the General Register Office is open for that purpose—

- (a) cause a search to be made of the said indexes on behalf of any person or permit that person to search the indexes himself, and
- (b) issue to any person an extract of any entry in the said registers which that person may require.

(3) The Registrar General may, if he sees fit in any particular case, and on payment to him of such fee or fees as may be prescribed, cause a search to be made for, and allow any person to have an extract of, any entry in a register of still-births which has been transmitted to him.

Production of  
extracts by  
photography  
etc.

**39.** Extracts to be supplied under section 38 of this Act may take the form of reproductions made by photography, xerography or any other convenient process, and so may extracts to be supplied under section 37 of this Act if the district registrar is authorised in that regard by the Registrar General.

Abbreviated  
certificates  
of birth.

**40.**—(1) Subject to the following subsection, any person shall, on payment of the prescribed fee, be entitled to obtain from the Registrar General or the appropriate district registrar an abbreviated certificate of the birth of any person, and such certificate shall be as described in section 19 of this Act.

(2) An abbreviated certificate based on information contained in the Adopted Children Register maintained under section 22(1) of the Adoption Act 1958 shall be in such form as may be prescribed, shall not include any reference to adoption, and may be obtained only from the Registrar General.

PART V

1958 c. 8.  
(7 & 8 Eliz. 2).

41.—(1) Every extract of any entry in the registers kept under the provisions of this Act or any enactment repealed thereby and every abbreviated certificate of birth shall, if such extract or certificate be issued from the General Register Office, be sealed or stamped with the seal of that office, and, if issued from a local registration office, shall be signed by the district registrar.

Authentication of extracts etc. and their admissibility as evidence.

(2) An extract of an entry in a register shall be deemed to be a true extract, notwithstanding that it is made on a form different from that on which the original entry was made, if any differences in the column heading under which the particulars appear in the original entry and the extract respectively are differences of form only and not of substance.

(3) Every extract (but not extracts from parochial registers under section 47 of this Act) and every abbreviated certificate of birth, in either case duly authenticated as aforesaid, shall be sufficient evidence of the birth, death or marriage, as the case may be.

#### *Corrections and Changes of Name or Surname*

42.—(1) No alteration shall be made in any register of births, still-births, deaths or marriages except as authorised by or under this or any other Act.

Correction of errors in registers.

(2) Any clerical errors in entries relating to births or deaths arising from the faulty transcription of particulars provided by a qualified informant, and such other errors as may be prescribed, may be corrected by the district registrar:

Provided that—

- (a) the error is noted before the entry is signed, or
- (b) if it is noted after the entry is signed, it is corrected within seven days from the date of signing, in the presence of the informant.

(3) Any clerical errors in entries relating to marriages, arising from the faulty transcription of particulars from a Marriage Schedule may be corrected by the district registrar within a period of one month from the date of registration of the marriage if the error is discovered and corrected before any extract containing the incorrect information has been issued.

(4) The Registrar General may authorise district examiners to correct any such type of error as he may specify which they may discover in entries during the course of their examination of the registers under section 34 of this Act.

## PART V

(5) The Registrar General may authorise the correction of any errors not dealt with under the preceding provisions of this section, by causing an appropriate entry to be made in the Register of Corrections Etc., and where the Registrar General refuses so to authorise such a correction the person who claims that an error has been made may appeal to the sheriff, whose decision in the matter shall be final.

Recording of  
baptismal  
name or  
change of  
name or  
surname.  
1958 c. 5.  
(7 & 8 Eliz. 2).

**43.**—(1) The following provisions of this section, except subsection 6(b), shall apply only to persons whose births are registered in Scotland, and, without prejudice to the provisions of section 24 of the Adoption Act 1958 relating to the giving or taking of a new name, to persons in respect of whom there is an entry in the Adopted Children Register maintained by the Registrar General under section 22 of that Act.

(2) In this section “change” in relation to a name or surname includes any change by way of substitution, addition, omission, spelling or hyphenation.

(3) Where, within twelve months from the date of the birth of any child, the name by which it was registered is changed or, if it was registered without a name, a name is given to the child, the Registrar General upon delivery to him, within two years from the date of the birth of the child, of a certificate in the prescribed form signed—

- (a) if the name was changed or given in baptism, by the person who performed the ceremony of baptism or his successor in office, or
- (b) if the name was changed or given otherwise than in baptism, by the qualified applicant,

shall cause an entry containing the name mentioned in the certificate to be made in the Register of Corrections Etc., and only one such entry may be made under this subsection in respect of any one child.

In this and the next following subsection “the qualified applicant” means the father and mother of the child or, if either of the parents is deceased, the surviving parent, or, in the case of an illegitimate child, the mother of the child or, if both parents are deceased or, in the case of an illegitimate child, the mother is deceased, the guardian of the child or other person who has determined that the name, or, as the case may be, surname, of the child should be changed or given; in this definition, in the case of an adopted child, the references to the father and mother or to the parents of a child shall be construed as references to the adoptive parents of the child.

(4) Where an application in the prescribed form is made to the Registrar General by the qualified applicant in respect of the change of name or surname of a child under sixteen years of



age the Registrar General may record that change of name or surname by causing an appropriate entry to be made in the Register of Corrections Etc.—

**PART V**

- (a) if evidence to the satisfaction of the Registrar General is produced that the name or surname which the qualified applicant wishes to have recorded has been in use by or in respect of the child to whom the application relates for a period of not less than two years prior to the date of application, and
- (b) if the Registrar General is not satisfied with the evidence so produced, there is also produced to him a copy of a notice inserted in a newspaper circulating in the area of the child's usual residence specifying the qualified applicant's intention to apply to the Registrar General for the recording of the name or surname proposed and specifying also that such name or surname has been in use by the child for a period of not less than two years prior to the date of the insertion of the notice in the newspaper.

Only one change of name and one change of surname in respect of any one child may be recorded under this subsection, but no change of name shall be recorded under this subsection in the case of a child in respect of whom a change of name has been recorded by virtue of the last foregoing subsection.

(5) Where an application in the prescribed form is made to the Registrar General in respect of a change of name or surname, in the case of a person over sixteen years of age and under twenty-one years of age, by that person with the consent of his parent or guardian, or, in the case of a person over twenty-one years of age, by that person, the Registrar General may record that change of name or surname by causing an appropriate entry to be made in the Register of Corrections Etc.—

- (a) if evidence to the satisfaction of the Registrar General is produced that the name or surname which the applicant wishes to have recorded has been in use by him for a period of not less than two years prior to the date of application, and
- (b) if the Registrar General is not satisfied with the evidence so produced, there is also produced to him a copy of a notice inserted in a newspaper circulating in the area of the applicant's usual residence specifying the applicant's intention to apply to the Registrar General for the recording of the name or surname proposed and specifying also that such name or surname has been in use by him for a period of not less than two years prior to the date of the insertion of the notice in the newspaper.

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Only one change of name and three changes of surname in respect of any one person may be recorded under this subsection, and a period of five years must elapse after one change of surname is recorded before another such change may be recorded.

(6) Notwithstanding the foregoing provisions of this section, where an application is made to the Registrar General in respect of a change of name or surname—

(a) in the case of a child under sixteen years of age, by the parent or guardian of that child, in the case of a person over sixteen years of age and under twenty-one years of age, by that person with the consent of his parent or guardian, or in the case of a person over twenty-one years of age, by that person, and there is produced to the Registrar General—

(i) a decree or certificate of change of name or surname pronounced or, as the case may be, granted by or on behalf of the Lyon King of Arms, or

(ii) a certified copy of a will, settlement, or deed of trust containing a condition that the person concerned shall take a name or surname different from that in which his birth was registered, together with evidence to the satisfaction of the Registrar General that the name or surname has thereafter been so changed, or

(b) in the case of a male person who has married in Scotland and who has changed his name or surname following his marriage, by that person, and there is produced to the Registrar General a decree or certificate as described in the foregoing paragraph,

the Registrar General may record that change of name or surname by causing an appropriate entry to be made in the Register of Corrections Etc.

(7) Where an application is made to the Registrar General in respect of the recording of an alternative name, being the English equivalent of a non-English name, in the case of a child under sixteen years of age, by the parent or guardian of that child, in the case of a person over sixteen years of age and under twenty-one years of age, by that person with the consent of his parent or guardian, or in the case of a person over twenty-one years of age, by that person, the Registrar General may record that name as an alternative name by causing an appropriate entry to be made in the Register of Corrections Etc.

(8) On making an application under any of the provisions of this section the applicant shall pay such fees as may be prescribed.

(9) Nothing in this section shall affect any rule of law as respects change of name or surname, and in particular, without prejudice to that generality, the validity as evidence of change of name or surname of a decree or certificate pronounced or, as the case may be, granted by or on behalf of the Lyon King of Arms.

44.—(1) There shall be established a Register of Corrections Etc., which shall be used to record in relation to any entries in the registers any matters for which provision is so made under this Act and such further corrections, amendments and particulars of events occurring subsequent to registration as the Registrar General may from time to time direct.

Register of Corrections Etc.

(2) All existing registers of corrected entries shall have effect as if they were part of the Register of Corrections Etc.

(3) In issuing an extract of any entry in respect of which an insertion relating to an error has been made in the Register of Corrections Etc., and in issuing an abbreviated certificate of birth in respect of such entry, effect shall be given to the amended particulars contained in such an insertion.

(4) The extent to which and the manner in which any other class of insertions in the Register of Corrections Etc., shall be given effect in any extract, or in any abbreviated certificate of birth, shall be as prescribed.

#### *Parochial Registers*

45. If any error shall be discovered in an entry relating to a birth or baptism, death or burial, proclamation of banns or marriage in any parochial register kept and in use prior to 1st January 1855, the Registrar General may, on the application of any person having an interest and after inspection of any written evidence, authorise the correction of the entry, which shall be done by making an appropriate insertion in a Register of Corrections Etc., kept for the purpose by the Registrar General.

Correction of entries in parochial registers.

46.—(1) Subject to the following subsection, all such parochial registers as aforesaid shall, so far as they are not already in the custody of the Registrar General, be transmitted to him for custody in the General Register Office.

Parochial registers to be transmitted to Registrar General.

(2) Where a parochial register forms part of any other record or document or where for any other reason it would be inappropriate so to transmit the register, the duty to do so shall be discharged if there is transmitted to the Registrar General a copy of the register reproduced by photography, xerography or any other process approved by the Registrar General, or if an opportunity so to reproduce the register is afforded to the Registrar General.

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(3) Notwithstanding the provisions of section 3(2) of this Act, it shall be lawful for the Registrar General to transmit to the Keeper of the Records of Scotland any parochial register or copy of such register, which is in the custody of the Registrar General by virtue of this or any other Act, if in his opinion the retention by him of that register or copy register is no longer necessary.

Search of parochial registers etc., and provision of extracts therefrom.

47. On payment to him of such fee or fees as may be prescribed, the Registrar General shall, at any time when the General Register Office is open for that purpose—

- (a) cause a search to be made of the aforesaid parochial registers or any copies or indexes thereof on behalf of any person or permit that person to search the registers, copies or indexes himself, and
- (b) issue to any person an extract of any entry in the said registers or copies which that person may require.

*Miscellaneous*

Decrees of court altering status.

48. Where a decree altering the status of any person has been granted by any competent court the clerk of court shall, where no appeal has been made against such decree, on the expiration of the time within which such an appeal may be made, or where an appeal has been made against such a decree, on the conclusion of any appellate proceedings, notify the import of such decree in the prescribed form to the Registrar General who shall thereupon cause an appropriate entry to be made in the Register of Corrections Etc.

Signing by mark by persons unable to write.

49. If any person whose signature is necessary under this Act is unable to write, it shall be lawful for him to adhibit a cross or other mark in the presence of the district registrar or two witnesses who shall also adhibit their signatures and designations, and such cross or mark shall be in all respects as binding and effectual as the signature of such person would have been if he had been capable of writing.

Events occurring in institutions.

50. The chief officer, matron or other person in charge of a hospital, nursing home or other such institution who has been so requested by the Registrar General, shall, at such times and in such manner as the Registrar General may require, transmit to the district registrar of the registration district in which the institution is situate, a list containing particulars of births and deaths occurring in such institution.

Returns to be made by registrar.

51. Every district registrar shall—

- (a) at such times and in such manner as the Registrar General may direct, furnish to the Registrar General

returns relating to the entries of births, deaths and marriages and any other information obtained by the registrar in the execution of his duties which the Registrar General may require, and

PART V

- (b) supply to the medical officer of health for the local authority in whose area the registration office is situate such periodical returns of births and deaths as may be required by the Secretary of State.

52. Any notice, information, declaration, certificate, requisition, return or other document required to be served, sent or issued by a district registrar by or under this Act may, unless the context otherwise requires, be sent by post or in accordance with any directions which may be given by the Registrar General. Sending of documents by post.

53.—(1) If any person commits any of the following offences, that is to say— Offences.

- (a) if he knowingly gives to a district registrar information which is false in a material particular ;
- (b) if he falsifies or forges any extract, certificate or declaration issued or made, or purporting to be issued or made, under this Act ; or
- (c) if he knowingly uses, or gives or sends to any person, as genuine any false or forged extract, certificate or declaration issued or made, or purporting to be issued or made, under this Act,

he shall be liable

- (i) on conviction on indictment, to a fine or to imprisonment for a term not exceeding 2 years or to both ;
- (ii) on summary conviction, to a fine not exceeding £100 or to imprisonment for a term not exceeding 3 months or to both.

(2) If any person commits any of the following offences, that is to say—

- (a) if he wilfully or negligently destroys, obliterates, erases or injures any entry in any register kept under this Act, or causes or permits the register or any part thereof to be destroyed, obliterated, erased or injured ; or
- (b) if he knowingly gives to a district registrar, for the purpose of registration in a register, particulars of a birth or of a death which have already been registered in that or any other register,

he shall be liable on summary conviction to a fine not exceeding £100.

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(3) If any person commits any of the following offences, that is to say—

- (a) if being required by or under this Act to give information concerning any birth or death or any dead body, he wilfully refuses to answer any question put to him by a district registrar relating to the particulars required to be registered concerning the birth or death, or save as provided in this Act, fails to comply with any requirement of a district registrar made thereunder ;
- (b) if he refuses or fails without reasonable cause to give, deliver or send any certificate which he is required by this Act to give, deliver or send ;
- (c) if, being a parent, and save as provided in this Act, he fails to give information concerning the birth of his child as required by this Act ;
- (d) if, being a person upon whom duty to give information concerning a death is imposed by section 23(1) of this Act, he fails to give that information and that information is not given ; or
- (e) if he passes as genuine any reproduction of an extract or certificate if such reproduction has not been authenticated in accordance with section 41(1) of this Act,

he shall be liable on summary conviction to a fine not exceeding £20.

## Regulations.

**54.**—(1) The Registrar General may, with the approval of the Secretary of State, by statutory instrument make regulations—

- (a) prescribing the circumstances, of hardship or otherwise, in which fees prescribed under this Act may be remitted by the Registrar General ;
- (b) prescribing anything which by this Act is required to be prescribed ;
- (c) substituting another Schedule of Marriage for that set out in the First Schedule to the Marriage (Scotland) Act 1939 ;
- (d) substituting another form of entry for that set out in the Second Schedule to the Adoption Act 1958.

1939 c. 34.

1958 c. 5.  
(7 & 8 Eliz. 2).

(2) Any statutory instrument containing regulations made under paragraph (c) or (d) of the foregoing subsection or prescribing fees for the purposes of this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.

1946 c. 36.

(3) The Statutory Instruments Act 1946 shall apply to a statutory instrument containing regulations made under this section as if the regulations had been made by a Minister of the Crown.

**55.** There shall be paid out of moneys provided by Parliament any increase attributable to this Act in the sums payable out of moneys so provided by way of Exchequer Equalisation Grant under the enactments relating to local government in Scotland. PART V  
Expenses.

**56.—(1)** In this Act, except where the context otherwise requires, the following expressions have the meanings respectively assigned to them, that is to say— Interpretation.

“birth”, except in relation to registers of births, includes a still-birth;

“district registrar” has the meaning assigned to it in section 7(12) of this Act;

“function” includes power and duty;

“local authority” means a county council or the council of a large burgh within the meaning of the Local Government (Scotland) Act 1947;

“name” means Christian name or forename;

“occupier”, in relation to any institution, includes the governor, keeper, matron, superintendent, or other person in charge thereof, and, in relation to a house, includes any person residing therein;

“prescribed” means prescribed by regulations made under section 54 of this Act;

“qualified informant”, in relation to any birth or death, means a person who is by this Act required or stated to be qualified to give information concerning that birth or death;

“relative” includes a relative by marriage, and in relation to a person in respect of whom an adoption order has been made under the Adoption Act 1958, or under any enactment repealed by that Act, also includes any person who would be a relative if the adopted person were the child of the adopter born in lawful wedlock;

“still-born child” means a child which has issued forth from its mother after the twenty-eighth week of pregnancy and which did not at any time after being completely expelled from its mother breathe or show any other signs of life, and the expression “still-birth” shall be construed accordingly.

(2) Except in so far as the context otherwise requires, any reference in this Act to any other enactment shall be construed as a reference to that enactment as amended by or under any other enactment, including this Act.

PART V  
Savings etc.

**57.—**(1) Any registration effected, extract or certificate issued, notice or information given, order, regulations or return made or other thing done under any enactment repealed by this Act shall, if in force at the commencement of this Act, continue in force, and have effect as if effected, issued, given, made or done under the corresponding provision of this Act.

(2) Any form used and any requirement as to the particulars to be entered in any form used, for the purposes of any enactment repealed by this Act in force immediately before the commencement of this Act shall continue in force as though prescribed under this Act until other forms or particulars are so prescribed.

(3) Where a period of time specified in any enactment repealed by this Act is current at the commencement of this Act, this Act shall have effect as if the corresponding provision thereof had been in force when that period began to run.

(4) Any document referring to an enactment repealed by this Act shall, unless the contrary intention appears, be construed as referring to the corresponding provision of this Act.

1938 c. 12.

(5) Nothing in this Act shall affect any provision of the Population Statistics Act 1938 requiring particulars to be furnished for the purposes of that Act.

1889 c. 63.

(6) Nothing in the foregoing provisions of this section or in the provisions of the next following section shall be taken as prejudicing the operation of section 38 of the Interpretation Act 1889 which relates to the effect of repeals.

Consequential  
amendments  
and repeals.

**58.—**(1) The enactments mentioned in Schedule 1 to this Act shall have effect subject to the amendments respectively specified in that Schedule, being amendments consequential on the provisions of this Act.

(2) The enactments set out in Schedule 2 to this Act are hereby repealed to the extent specified in column 3 of that Schedule.

Short title,  
extent and  
commence-  
ment.

**59.—**(1) This Act may be cited as the Registration of Births, Deaths and Marriages (Scotland) Act 1965.

(2) This Act shall extend to Scotland only.

(3) This Act shall come into force on 1st January 1966.



## SCHEDULES

### SCHEDULE 1

Section 58(1).

#### CONSEQUENTIAL AMENDMENTS OF OTHER ENACTMENTS

##### GENERAL MODIFICATION

1. Any reference in any other enactment to a registrar in relation to births, deaths or marriages shall be construed as a reference to a district registrar within the meaning of this Act.

##### SPECIFIC MODIFICATIONS

*The Marriage Notice (Scotland) Act 1878*  
41 & 42 Vict. c. 43

2. For section 1 there shall be substituted the following section:—

“ 1. In this Act, “district” means “registration district” within the meaning of the Registration of Births, Deaths and Marriages (Scotland) Act 1965, and “Registrar General” has the same meaning as in that Act.”

*The Marriage (Scotland) Act 1939*  
2 & 3 Geo. 6 c. 34

3. In section 1(6), and in column 1 of the First Schedule, for the word “parish” there shall be substituted the words “registration district”.

4. In section 7, for the words from “expressions ‘parish’” to “1938” there shall be substituted the words “expression ‘register’ means register of marriages for a registration district kept under the Registration of Births, Deaths and Marriages (Scotland) Act 1965, and ‘registration district’ has the same meaning as in that Act”.

*The Family Allowances Act 1945*  
8 & 9 Geo. 6 c. 41

5. In section 26(3), for the words from “Acts, 1854” to “Act, 1854” there shall be substituted the words “Act 1965, and to regulations made under section 54 of that Act”.

*The National Insurance Act 1946*  
9 & 10 Geo. 6 c. 67

6. In section 79(b), for the word “six” and “1854” there shall be substituted respectively “54” and “1965”.

*The Adoption Act 1958*  
7 & 8 Eliz. 2 c. 5

7. In section 22, for any reference to the General Registry Office there shall be substituted a reference to the General Register Office, and for the words “Acts, 1854 to 1938” wherever they occur, there shall be substituted the words “Act 1965”.

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(Scotland) Act 1965

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8. In section 23(3) after the words "1854 to 1938" there shall be inserted the words "or under the Registration of Births, Deaths and Marriages (Scotland) Act 1965".

1934 c. 19.

9. In section 27, for the words "section two of the Registration of Births, Deaths and Marriages (Scotland) (Amendment) Act 1934 (which provide for the re-registration of the birth of legitimated persons)" there shall be substituted the words "section 20 of the Registration of Births, Deaths and Marriages (Scotland) Act 1965 (which provide for re-registration of births in certain cases)".

*The Adoption Act 1964*  
1964 c. 57

10. In section 3(4), for the words "section 2 of the Registration of Births, Deaths and Marriages (Scotland) (Amendment) Act 1934 (re-registration of birth of legitimated persons)" there shall be substituted the words "section 20 of the Registration of Births, Deaths and Marriages (Scotland) Act 1965 (re-registration of births in certain cases)".

Section 58(2).

## SCHEDULE 2

## REPEALS

Chapter	Short Title	Extent of Repeal
17 & 18 Vict. c. 80.	The Registration of Births, Deaths and Marriages (Scotland) Act 1854.	The whole Act.
18 & 19 Vict. c. 29.	The Registration of Births, Deaths and Marriages (Scotland) Act 1855.	The whole Act.
23 & 24 Vict. c. 85.	The Registration of Births, Deaths and Marriages (Scotland) Act 1860.	The whole Act.
41 & 42 Vict. c. 43.	The Marriage Notice (Scotland) Act 1878.	The words "parish or" wherever they occur.
48 & 49 Vict. c. 61.	The Secretary for Scotland Act 1885.	In the Schedule, in Part I, the entry relating to Registration of Births, Deaths and Marriages.
60 & 61 Vict. c. 38.	The Public Health (Scotland) Act 1897.	So much of section 15 as requires registrars of births, deaths and marriages to submit returns and reports.
10 Edw. VII and 1 Geo. 5. c. 32.	The Registration of Births, Deaths and Marriages (Scotland) Amendment Act 1910.	The whole Act.
9 & 10 Geo. 5. c. 20.	The Scottish Board of Health Act 1919.	In section 4(1)(g), the words "the Births, Deaths and Marriages (Scotland) Acts 1854 to 1910".
10 & 11 Geo. 5. c. 69.	The Registrar General (Scotland) Act 1920.	The whole Act.

Chapter	Short Title	Extent of Repeal
24 & 25 Geo. 5. c. 19.	The Registration of Births, Deaths and Marriages (Scotland) Amendment Act 1934.	The whole Act.
1 & 2 Geo. 6. c. 12.	The Population (Statistics) Act 1938.	Section 6(d).
1 & 2 Geo. 6. c. 55.	The Registration of Still-Births (Scotland) Act 1938.	The whole Act.
2 & 3 Geo. 6. c. 20.	The Reorganisation of Offices (Scotland) Act 1939.	Section 4.
2 & 3 Geo. 6. c. 34.	The Marriage (Scotland) Act 1939.	Section 1(5).
6 & 7 Eliz. 2. c. 64.	The Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958.	In section 17, paragraphs (a), (b) and (d).
7 & 8 Eliz. 2. c. 5.	The Adoption Act 1958.	In section 22(6) the words "with regard to the registration of names given in baptism or without baptism after registration of birth and".
8 & 9 Eliz. 2. c. 32.	The Population (Statistics) Act 1960.	Section 3. In section 4, from the words "and section seven" to "1854" and the words "and the Secretary of State respectively"; in paragraph (a) the words "and in Scotland respectively"; and in paragraph (b) the word "respectively" and the words from "or, as the case" to "1938".
1963 c. 41.	The Offices, Shops and Railway Premises Act 1963.	In section 90(4), paragraph (b).





# Monopolies and Mergers Act 1965

## 1965 CHAPTER 50

An Act to make further provision for the constitution and proceedings of the Monopolies Commission, for the matters dealt with by the Monopolies and Restrictive Practices (Inquiry and Control) Act 1948 and related matters and for preventing or remedying mischiefs that may result from mergers of businesses or similar transactions, and for purposes connected therewith.

[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### *The Monopolies Commission*

1.—(1) The constitution of the Monopolies Commission, the discharge of its functions and other matters dealt with in Schedule 1 to this Act shall be governed by the provisions there set out, being provisions which reproduce, with the modifications mentioned below, the effect of section 1 of the principal Act and the Monopolies and Restrictive Practices Commission Act 1953, as they would operate if section 28 of the Restrictive Trade Practices Act 1956 had not been passed.

Provisions for enlarging Commission and otherwise expediting its work.

1953 c. 51.

1956 c. 68.

(2) The modifications above referred to are modifications for the following purposes:—

- (a) to preserve the name "Monopolies Commission";
- (b) to allow an increase in the maximum number of members;
- (c) to allow for the re-appointment of past or retiring members, without limiting their total term of office;
- (d) to allow for the appointment of additional members for particular references.

(3) A reference of a matter to the Commission under section 2 of the principal Act may (so far as relates to the conditions to be taken into account) be so framed as to exclude from consideration, or to limit consideration to, conditions which prevail or may prevail by virtue of arrangements or practices, or any specified arrangements or practices, falling within section 3(2) or 5(2) or (3) of that Act (which relate to arrangements and practices preventing or restricting competition), whether or not the reference is also so framed as to limit the investigation and report to the facts.

(4) If a person makes default in complying with a notice under section 8(3) of the principal Act (under which the Commission may require the attendance of witnesses or production of documents etc.) the court may, on the application of the Board of Trade, make such order as the court thinks fit for requiring the default to be made good; and any such order may provide that all the costs of and incidental to the application shall be borne by the person in default or by any officers of a company or other association who are responsible for its default.

*Amendments relating to monopoly situations*

Extension of principal Act in relation to supply of services.

2.—(1) Section 2(1)(b) of the principal Act (which authorises references to the Commission about the application of any process to goods of any description) shall extend also to the supply of services of any other description; and for this purpose “the supply of services” shall include the undertaking and performance by way of business of engagements for any matter other than the supply of goods and shall include both the rendering of services to order and the provision of services by making them available to potential users, but shall not include the rendering of services under a contract of service.

(2) Accordingly in the provisions of the principal Act other than the said section 2(1)(b) and sections 3 to 5 (which define, in relation to the several types of reference to the Commission, the conditions to which the Act applies)—

(a) for any reference to the application of a process to goods of any description there shall be substituted a reference to the supply of services of any description; and

(b) the expression “goods”, where it is used of the goods to which a reference or potential reference to the Commission relates or might relate, shall include services.

(3) Section 4 of the principal Act shall cease to have effect, and for the purposes of that Act conditions to which that Act applies shall be deemed to prevail as respects the supply of services of any description if either—

(a) the supply of services of that description in the United Kingdom or any substantial part thereof is, to the

extent of at least one-third, by or for any one person, or by or for any two or more persons being interconnected bodies corporate, or by or for any such two or more persons as are described in subsection (4) below ; or

- (b) any agreements or arrangements (whether legally enforceable or not) are in operation the result of which is that, in the United Kingdom or any substantial part thereof, services of that description are not supplied at all ;

and accordingly section 20(3) of the principal Act (which gives the Board of Trade and the Commission a discretion as to the criteria to be applied in estimating quantities of goods supplied, processed or produced) shall have effect in relation to services supplied as it has effect in relation to goods supplied.

(4) The two or more persons referred to in subsection (3)(a) above are any two or more persons who, whether voluntarily or not, and whether by agreement or arrangement or not, so conduct their respective affairs as in any way to prevent or restrict competition in connection with the supply of services of the description in question (whether or not they themselves are affected by the competition and whether the competition is between persons interested as persons by whom, or as persons for whom, services are supplied):

Provided that, in considering whether or not any two or more persons so conduct their affairs as aforesaid, practices as to the workers to be employed or not to be employed by them or as to the remuneration, conditions of employment, hours of work or working conditions of workers, or any class of workers, so employed shall be left out of account.

(5) For purposes of this section—

- (a) services may, in such cases and to such extent as the Board of Trade or the Commission think appropriate in the circumstances, be treated as supplied at any place at which the person supplying them has a place of business, or from which the relevant activities are controlled, or in which the body corporate supplying them is incorporated, and may be so treated whether or not they would otherwise be regarded as supplied in the United Kingdom ; and
- (b) section 3(3) of the principal Act (which enables different forms of supply of goods to be considered separately or in separate groups) shall have effect in relation to services and to subsections (3) and (4) above as it has effect in relation to goods and to subsections (1) and (2) of that section ; and

- (c) section 1(3) of this Act shall have effect in relation to subsection (4) above as it has effect in relation to section 3(2) of the principal Act.

Powers of Board of Trade in relation to monopoly situations.

3.—(1) In the circumstances described in section 10(1) of the principal Act as amended by the next following subsection, the Board of Trade, for the purpose of remedying or preventing any mischiefs which in their opinion result or may be expected to result from the conditions or things which, according to the report of the Commission as laid before Parliament, operate or may be expected to operate against the public interest, may by order (whatever the recommendation, if any, made by the Commission) exercise all or any of the powers conferred by subsections (3) to (7) below.

The powers exercisable by the Board of Trade under this section shall, with the exception of those conferred by subsections (6) and (7), be exercisable notwithstanding that the Commission's report was made before the commencement of this Act, and shall replace the powers exercisable by competent authorities (including the Board) under section 10(2) of the principal Act; and accordingly, for any reference elsewhere in the principal Act to a competent authority, there shall (except as respects things done before the commencement of this Act) be substituted a reference to the Board, and sections 10(3) to (6) and 11 of the principal Act (which contain general provisions about the contents, amendment and enforcement of orders under section 10) shall apply as well to orders under this section.

(2) Section 10(1)(e)(ii) of the principal Act (which enables orders under section 10 to be made on the authority of a resolution of the Commons House of Parliament) shall cease to have effect.

(3) The Board may do all or any of the following things (formerly authorised by section 10(2)(a), (b), (c) and (e) of the principal Act) that is to say—

- (a) declare it to be unlawful, except to such extent and in such circumstances as may be provided by or under the order, to make or to carry out any such agreements or arrangements as may be specified or described in the order, but not including any agreement which, if in force, would be an agreement to which Part I of the Restrictive Trade Practices Act 1956 applies;
- (b) require any party to any such agreement or arrangements as may be so specified or described, except any agreement to which the said Part I applies, to determine the agreement or arrangements within such time as may be so specified, either wholly or to such extent as may be so specified;



- (c) declare it to be unlawful, except to such extent and in such circumstances as may be provided by or under the order, to withhold or agree to withhold or threaten to withhold, or to procure others to withhold or agree to withhold or threaten to withhold, from any such persons as may be so specified or described, any supplies or services so specified or described or any orders for any such supplies or services (whether the withholding is absolute or is to be effectual only in particular circumstances);
  - (d) declare it to be unlawful, except to such extent and in such circumstances as may be provided by or under the order, to require, as a condition of the supplying of goods or services to any person, the buying of goods or making of any payment in respect of services other than the goods or services supplied, or the doing of any other such matter as may be specified or described in the order.
- (4) The Board may—
- (a) declare it to be unlawful, except to such extent and in such circumstances as may be provided by or under the order,—
    - (i) to discriminate in any manner specified or described in the order between any persons in the prices charged for goods or services so specified or described, or to do anything so specified or described which appears to the Board to amount to such discrimination, or to procure others to do any of the things above mentioned;
    - (ii) to give or agree to give in other ways any such preference as respects the supply of goods or services, or the giving of orders for goods or services, as may be so specified or described, or to do anything so specified or described which appears to the Board to amount to giving such a preference, or to procure others to do any of the things above mentioned;
    - (iii) to charge for goods or services supplied prices different from those in any published list or notification, or to do anything so specified or described which appears to the Board to amount to charging such prices;
  - (b) require a person supplying goods or services to publish a list of or otherwise notify prices, with or without such further information as may be so specified or described;

- (c) regulate to such extent and in such circumstances as may be provided by or under the order the prices to be charged for any goods or services so specified or described,

but the Board shall not, in relation to goods or services of any class to which the report relates, exercise the power conferred by virtue of paragraph (c) above unless it appears to the Board on the facts found by the Commission as stated in the report that prices charged in the case of goods or services of that class are, or have been, such as to operate, or to be expected to operate, against the public interest.

(5) The Board may prohibit or restrict the acquisition by any person of the whole or part of the undertaking or assets of another person's trade or business, or the doing of anything which will or may result in any bodies corporate becoming interconnected bodies corporate, or may require that, if such an acquisition is made or anything is done which has that result, the persons concerned or any of them shall thereafter observe any prohibitions or restrictions imposed by or under the order.

(6) The Board may provide for the division of any trade or business by the sale of any part of the undertaking or assets or otherwise (for which purpose all the activities carried on by way of trade or business by any one person or by any two or more interconnected bodies corporate may be treated as a single trade or business), or for the division of any group of interconnected bodies corporate, and for all such matters as may be necessary to effect or take account of the division, including—

- (a) the transfer or vesting of property, rights, liabilities or obligations ;
- (b) the adjustment of contracts, whether by the discharge or reduction of any liability or obligation or otherwise ;
- (c) the creation, allotment, surrender or cancellation of any shares, stock or securities ;
- (d) the formation or winding-up of a company or other association, corporate or unincorporated, or the amendment of the memorandum and articles or other instruments regulating any company or association ;
- (e) the extent to which, and the circumstances in which, provisions of the order affecting a company or association in its share capital, constitution or other matters may be altered by the company or association, and the registration under any enactment (including an enactment of the Parliament of Northern Ireland) of the order by companies or associations so affected ;
- (f) the continuation with any necessary change of parties of any legal proceedings.

(7) Where the Board make an order for any purpose mentioned in subsection (6) above, or have the making of such an order under consideration, the Board, with a view to the achievement of that purpose, may prohibit or restrict the doing of things that might impede the operation or making of the order, and may impose on any person concerned obligations as to the carrying on of any activities or the safeguarding of any assets, or provide for the carrying on or safeguarding thereof either by the appointment of a person to conduct or supervise the conduct of any activities (on such terms and with such powers as may be specified or described in the order) or in any other manner.

(8) For the purpose of obtaining information on which to exercise in relation to a company or association any powers conferred by this section, or to determine whether the powers should be so exercised, the Board of Trade may appoint an inspector to investigate and report on any matters (to be specified or described in the appointment) which may in the case of a company registered under the Companies Act 1948 be investigated under section 165 or 172 of that Act; and for purposes connected with an investigation made in relation to any company or association by an inspector appointed under this section, sections 166, 167 and 175 of that Act (which contain supplementary provisions for making an investigation effective etc.) and, where material, the adaptations of those sections made by section 172(5)(a) shall (throughout the United Kingdom) apply as they apply for the like purposes in relation to an investigation under section 165 or 172 of that Act. 1948 c. 38.

(9) Any order under this section may authorise the Board of Trade to give directions to a person specified in the directions, or to the holder for the time being of an office so specified in any company or other association, being directions—

(a) to take such steps within his competence as may be specified or described in the directions for the purpose of carrying out or securing compliance with the order; or

(b) to do or refrain from doing anything so specified or described which he might be required to do or refrain from doing by an order under this section;

and to vary or revoke any direction so given.

(10) If any person makes default in complying with a direction given by the Board of Trade under any provision authorised by subsection (9) above, then (without prejudice to section 11 of the principal Act) the court may, on the application of the Board, make an order requiring him to make good the default within a time specified in the order or, if the direction related to anything to be done in the management or administration of a company

or other association or its affairs, requiring the company or association or any officer of it so to do; and any such order may provide that all the costs of and incidental to the application shall be borne by any person in default or by any officers of a company or association who are responsible for its default.

(11) Orders under this section shall be made by statutory instrument; and—

- (a) no such order containing, amending or revoking provisions made for any purpose mentioned in subsection (6) above shall be made unless a draft of the order has been laid before each House of Parliament and approved by resolution of each House, and the provisions of Schedule 2 to this Act shall have effect with respect to the procedure to be followed before laying a draft of such an order; and
- (b) where an order is made under this section without a draft having been so approved, the statutory instrument shall be laid before Parliament after being made, and if the order is not approved by resolution of each House within the twenty-eight days beginning with that on which it is made, the order shall cease to have effect (but without prejudice to anything previously done thereunder).

In reckoning any period of twenty-eight days under paragraph (b) above, no account shall be taken of any time during which Parliament is dissolved or prorogued, or during which both Houses are adjourned for more than four days.

(12) Nothing in this section or in the repeals made by this Act shall affect the power to make orders under section 10 of the principal Act in any case falling within section 30(4)(b) of the Restrictive Trade Practices Act 1956 (which provides for the enforcement of undertakings and assurances given before the commencement of that Act), nor affect the operation of the principal Act in relation to orders so made.

1956 c. 68.

Powers exercisable to honour treaty obligations.

4.—(1) Where the Commission make a report to the Board of Trade on any matter referred to them, and, on the facts found by the Commission as stated in their report and any other facts appearing to the Board of Trade to be material, the Board are satisfied, as regards any matter dealt with by the report, that there has been or is likely to be a breach of or conflict with a treaty, then, for the purpose of remedying or preventing that breach or conflict, the Board may by order exercise all or any of the powers conferred by section 3(3) and (4) of this Act.

(2) Section 3(9) and (10) of this Act shall apply in relation to orders under this section as they apply in relation to orders under section 3.

(3) The power to make orders under this section shall be exercisable by statutory instrument, which shall be laid before Parliament after being made, and, if the order is not approved by resolution of each House of Parliament within the twenty-eight days beginning with that on which it is made, the order shall cease to have effect (but without prejudice to anything previously done thereunder).

In reckoning any such period of twenty-eight days, no account shall be taken of any time during which Parliament is dissolved or prorogued, or during which both Houses are adjourned for more than four days.

(4) In this section "treaty" means any agreement with a country outside the United Kingdom or the government of such a country, or with any international organisation or authority, being an agreement binding on Her Majesty's Government in the United Kingdom.

5.—(1) The Board of Trade may at any time require the Commission to submit to them a report—

Extension of power to require general reports from Commission.

(a) on the general effect on the public interest either of practices of a specified class which in the opinion of the Board are commonly adopted as a result of, or for the purpose of preserving, conditions to which the principal Act applies, or of any specified practices which appear to the Board to have the effect of preventing, restricting or distorting competition in connection with the production or supply of goods, the supply of services or the export of goods from the United Kingdom; or

(b) on the desirability of action of any specified description as a means of remedying or preventing mischiefs which result or might result from conditions to which the principal Act applies or from practices such as are mentioned in paragraph (a) above.

(2) The Commission shall not be required under this section to make a report on agreements to which Part I of the Restrictive Trade Practices Act 1956 applies; but the provisions of this section shall be without prejudice to the generality of the powers and duties conferred and imposed on the Board of Trade and the Commission by any other provision of the principal Act or this Act, except that section 15 of the principal Act (which confers powers comprised in the powers under this section) shall cease to have effect.

*New powers in relation to mergers*

6.—(1) Where it appears to the Board of Trade that it is or may be the fact that—

General provisions about mergers.

(a) two or more enterprises, one at least carried on in the United Kingdom or by or under the control of a body

corporate incorporated in the United Kingdom, have, not earlier than six months previously, ceased to be distinct enterprises ; and

(b) either—

(i) as a result, the following conditions prevail, or do so to a greater extent, as respects the supply of goods or services of any description, that is to say, as respects the supply of goods of any description, at least one-third of the goods of that description which are supplied in the United Kingdom or any substantial part thereof are supplied by or to any one person, or by or to the persons by whom the enterprises (so far as they continue to be carried on) are carried on, or, as respects the supply of services of any description, the supply of services of that description in the United Kingdom or any substantial part thereof is, to the extent of at least one-third, by or for any one person, or by or for the persons by whom the enterprises (so far as they continue to be carried on) are carried on ; or

(ii) the value of the assets taken over exceeds five million pounds ;

the Board of Trade may, if they think fit, refer the matter to the Commission for investigation and report and, if they do so, shall publish the reference in such manner as they think most suitable for bringing it to the notice of the persons affected :

Provided that paragraph (b)(i) above shall not apply where the prevalence of the conditions in question is expressly authorised by or under any enactment, other than the enactments relating to patents and trade marks.

(2) On a reference under this section the Commission shall investigate and report on the facts, that is to say (subject to subsection (4) below) on the question whether subsection (1)(a) and (b) above are satisfied ; and if the Commission find they are satisfied, the Commission shall also investigate and report whether the fact of the enterprises having ceased, in the circumstances of the case, to be distinct enterprises operates or may be expected to operate against the public interest ; and if the Commission so find, the Commission shall consider whether any and if so what action (whether under this Act or otherwise and whether by a Minister of the Crown, Government department or other authority or by the parties concerned themselves) should be taken to remedy or prevent any mischiefs which result or may be expected to result, and may, if they think fit, include recommendations as to such action in their report.

(3) The Board of Trade may by order made by statutory instrument provide that the value mentioned in subsection (1)(b)(ii) above shall be varied, or, if a previous order has been made under this subsection, further varied, by such amount as may be specified in the order, but, where an order under this subsection is made after the reference of a matter to the Commission, then, in the case of that reference, in determining under subsection (2) above whether subsection (1)(b) above is satisfied, the variation made by the order shall be disregarded.

A statutory instrument containing an order under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(4) A reference under this section may (so far as relates to the investigation and report on the facts) be so framed as to exclude from consideration either sub-paragraph (i) or sub-paragraph (ii) of subsection (1)(b) above, or to exclude it from consideration if the Commission find the other satisfied ; and as regards sub-paragraph (b)(i) the reference may be so framed as to require the Commission to confine their investigation to the supply of goods or services in a specified part of the United Kingdom.

(5) In relation to references under this section, sections 3(3), 7 to 9, 12 and 20(3) of the principal Act as modified by the foregoing provisions of this Act shall apply, with the following modifications :—

- (a) section 7(2) (recommendations for remedial action) shall not apply ;
- (b) in section 8(4) proviso (which restricts the power of the Commission to pay the expense of furnishing them with certain documents and information) for the reference to conditions to which the principal Act applies not prevailing there shall be substituted a reference to subsection (1)(a) and (b) above not being satisfied ; and
- (c) in section 9 (which exempts from the obligation thereby imposed on the Board of Trade to lay a report of the Commission before Parliament a case where the reference was so framed as to limit the investigation and report to the facts) for the exemption of that case there shall be substituted the exemption of a case where the Commission find that subsection (1)(a) and (b) above are not satisfied.

(6) Where a reference is made to the Commission under this section, it shall be the duty of the Commission to make their report on the matter referred within such period, not exceeding six months, from the date on which the reference is

made as may be specified by the Board of Trade in the reference or within such further time, not exceeding three months, as the Board of Trade may allow ; but the Board shall not extend the time beyond the period specified in the reference except on representations made to them by the Commission and on being satisfied that there are special reasons why the report cannot be made within the period so specified, and if a report is made after the time allowed by this subsection, it shall not be published and no further proceedings shall be taken on it.

(7) Where it appears to the Board of Trade that it is or may be the fact that arrangements are in progress or contemplation which, if carried into effect, will result in subsection (1)(a) and (b) above being satisfied, the Board may refer the matter to the Commission, and the Commission shall proceed accordingly in relation to the prospective and (if events so require) the actual results of the arrangements proposed or made as they might proceed in relation to the results of arrangements made immediately before the reference :

Provided that if it appears to the Commission in the course of their investigation that the making of any such arrangements has been abandoned, they shall, if the Board of Trade consent, lay the reference aside, but furnish the Board with such information as the Board may require as to the results till then of the investigation.

(8) In determining whether to refer a matter to the Commission under this section, the Board shall have regard, with a view to the prevention or removal of uncertainty, to the need for making a determination as soon as is reasonably practicable.

(9) Where it appears to the Board of Trade that it is or may be the fact that two or more enterprises have ceased to be distinct enterprises more than six months previously, but done so under or in consequence of arrangements or transactions entered into without prior notice being given to the Board of the material facts about the proposed arrangements or transactions and without those facts being so published as to be generally known or readily ascertainable, then subsection (1)(a) above shall apply with the substitution of the condition that the Board had notice of those facts or the facts were so published not earlier than six months previously for the condition that the enterprises ceased to be distinct enterprises not earlier than that time.

(10) Where according to a report of the Commission under this section as laid before Parliament actual or prospective results of the facts found by the Commission operate or may be expected to operate against the public interest, section 3 of this Act shall apply as it applies in the circumstances described in section 10(1) of the principal Act.



(11) Where a reference is made to the Commission under this section, the Board of Trade, with a view to preventing action which may prejudice the reference or may impede the taking, under section 3 of this Act as applied by subsection (10) above, of any remedial action which may be warranted by the Commission's report, may exercise any powers conferred by section 3(5) or (7) of this Act as if the Commission had reported as mentioned in subsection (10) above and the Board of Trade had under consideration the making of an order under section 3(6).

(12) Section 3(11)(b) of this Act shall not apply to an order made by virtue of subsection (11) above ; and any such order—

(a) shall be subject to annulment in pursuance of a resolution of either House of Parliament ; and

(b) shall cease to have effect (but without prejudice to anything previously done thereunder) forty days after the Commission's report is laid before Parliament, in so far as the order then remains in force and has not been continued by a further order made under section 3 of this Act, or at the expiration of the time allowed for the Commission to make their report without their having made it.

(13) This section shall apply in relation to enterprises ceasing to be distinct enterprises before, as well as after, the commencement of this Act ; but the Board of Trade shall not refer to the Commission under this section the case of any enterprises ceasing to be distinct enterprises where it appears to the Board that their doing so is the result of an agreement entered into before the 3rd March 1965, or entered into by the acceptance on or after that date of an offer made before that date, or is the result of the exercise of rights conferred by such an agreement, and subsection (1)(a) above shall not be treated as satisfied in relation to enterprises ceasing to be distinct enterprises in those circumstances.

7.—(1) Section 6 of this Act shall be construed and have effect subject to and in accordance with the provisions of this section.

Application of general provisions about mergers.

(2) For purposes of section 6 "enterprise" means the activities or any part of the activities of a trade or business ; and two enterprises are to be treated as ceasing to be distinct enterprises if at any time they are brought under common ownership or control (whether or not the trade or business to which either of them formerly belonged continues to be carried on under the same or different ownership or control) or if either enterprise ceases to be carried on at all and does so under or in consequence of any arrangements or transaction entered into to prevent or restrict competition between the enterprises.

(3) For purposes of subsection (2) above the following enterprises shall be treated as carried on under common control

(without prejudice to the generality of that expression) that is to say,—

- (a) the enterprises of interconnected bodies corporate ;
- (b) the enterprises carried on by any two or more bodies corporate of which the same person or group of persons has control ;
- (c) any enterprise carried on by a body corporate and any enterprise carried on by a person or group of persons having control of that body corporate.

(4) Section 3 of this Act, as applied by section 6, shall have effect as if, in subsection (5), the reference to bodies corporate becoming interconnected bodies corporate included a reference to enterprises being brought under common control otherwise than by reason of their becoming enterprises of interconnected bodies corporate, and to enterprises ceasing to be carried on as mentioned in subsection (2) above, and, in subsection (6), the reference to the division of a trade or business as therein mentioned included a reference to the separation, by the sale of any part of any undertaking or assets concerned or other means, of enterprises which are under common control otherwise than by reason of their being enterprises of interconnected bodies corporate.

(5) For purposes of section 6 a person or group of persons able, directly or indirectly, to control or materially to influence the policy of a body corporate, or the policy of any person in carrying on an enterprise, may without having a controlling interest in the body corporate or enterprise be treated as having control of it, but so that (if the other circumstances allow) enterprises may be treated as ceasing to be distinct enterprises—

- (a) where a person or group of persons already able to control or materially to influence the policy of a body corporate or of a person carrying on an enterprise acquires a controlling interest in that body or enterprise ; or
- (b) where a person or group of persons already able materially to influence the policy of a body corporate or of such a person becomes able to control that policy.

(6) Subject to subsection (7) below, the time at which any two enterprises cease to be distinct enterprises, where they do so under or in consequence of any arrangements or transaction not having immediate effect, or having immediate effect in part only, shall be taken to be the time when the parties to the arrangements or transaction become bound to such extent as will result, on effect being given to their obligations, in the enterprises ceasing to be distinct enterprises ; and accordingly (but without prejudice to the generality of the foregoing) no account shall

for this purpose be taken of any option or other conditional right until the exercise of the option or satisfaction of the condition.

(7) Where under or in consequence of any arrangements or transaction, or of successive arrangements or transactions between the same parties or interests, any enterprises successively cease to be distinct enterprises, then (subject to section 6(13)) for the purposes of any reference under section 6 any of the enterprises so ceasing within a period not exceeding two years may, if the Board of Trade see fit, be treated as so ceasing simultaneously at the latest date on which any of them do so; and this subsection shall apply also, with the necessary adaptations, for the purposes of section 6(7) in relation to enterprises which will or may cease to be distinct enterprises under or in consequence of arrangements not yet carried into effect or not yet fully carried into effect.

For purposes of this subsection any arrangements or transactions may be treated by the Board of Trade or the Commission as arrangements or transactions between the same interests if it appears appropriate that they should be so treated having regard to the persons who are substantially concerned therein.

(8) For purposes of section 6(1)(b)(ii) the value of the assets taken over is to be determined (subject to subsection (9) below) by taking the total value of the assets employed in or appropriated to the enterprises ceasing to be distinct enterprises, except any enterprise which remains under the same ownership and control or, if none of the enterprises remains under the same ownership and control, then that one of the enterprises having the assets with the highest value; and the value is to be determined by reference to the values at which, on the enterprises ceasing to be distinct enterprises or (if they have not then done so) on the making of the reference to the Commission, the assets stand in the books of the relevant trade or business less any relevant provisions for depreciation, renewals or diminution in value.

For purposes of this subsection any assets of a body corporate which, on a change in the control of the body corporate or any enterprise of it, are dealt with in the same way as assets appropriated to any such enterprise shall be treated as appropriated to that enterprise.

(9) Where the scope of a reference is extended under subsection (7) above, subsection (8) shall apply with such adjustments as appear to the Board of Trade or, as the case may be, the Commission to be appropriate.

(10) In considering for the purposes of section 6(2) above whether the fact of enterprises having ceased to be distinct enterprises operates or may be expected to operate against the

public interest, the Commission shall take into account all matters which appear in the particular circumstances to be relevant and have regard (amongst other things) to any matters to which the Board may from time to time direct them to have regard ; and the Board shall publish any direction under this subsection in such manner as they think fit.

Newspaper  
mergers.

**8.—(1)** A transfer of a newspaper or of newspaper assets to a newspaper proprietor whose newspapers have an average circulation per day of publication amounting, with that of the newspaper concerned, to five hundred thousand or more copies shall be unlawful and void, unless the transfer is made with written consent given (conditionally or unconditionally) by the Board of Trade after the Board have received a report on the matter from the Commission :

Provided that (without prejudice to section 6 of this Act)—

(a) if the Board of Trade are satisfied, by such evidence as they may require, that the newspaper concerned is not economic as a going concern and as a separate newspaper, consent may be given under this section, without a report from the Commission being required, if the Board are also so satisfied either—

(i) that the newspaper is not intended to continue as a separate newspaper ; or

(ii) that, if it is so to continue, the case is one of urgency ;

and consent shall be so given, and be given unconditionally, in the case of the newspaper not being intended to continue ;

(b) if the Board of Trade are satisfied by such evidence as aforesaid that the newspaper concerned has an average circulation per day of publication of not more than twenty-five thousand copies, consent may be given under this section without a report from the Commission being required.

For purposes of this section “ newspaper ” means a daily, Sunday or local (other than daily or Sunday) newspaper circulating wholly or mainly in the United Kingdom or any part thereof.

(2) The Board of Trade may by order made by statutory instrument provide that any amount of circulation specified in subsection (1) above shall be varied, or, where a previous order has been made under this subsection, further varied, by such amount as may be specified in the order ; and a statutory instrument containing an order under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(3) Where the Board of Trade receive an application for consent to such a transfer (not being an application to which consent is given under, or which is expressed to depend on, the proviso to subsection (1) above), the Board of Trade shall within one month refer the matter to the Commission for investigation and report ; and within three months of the matter being referred to them, or within such further time not exceeding three months as the Board of Trade may allow, the Commission shall report whether or not the transfer may be expected to operate against the public interest, taking into account all matters which appear in the particular circumstances to be relevant and having regard (amongst other things) to the need for accurate presentation of news and free expression of opinion.

The Board of Trade shall not extend the time allowed for making the report beyond the three months of the matter being referred, except on representations made by the Commission and on being satisfied that there are special reasons why the report cannot be made within the three months.

(4) On a reference under this section sections 7 to 9 of the principal Act shall apply with the following modifications:—

- (a) section 7(2) shall not apply, but the Commission, if it appears that the transfer in question might operate against the public interest, shall consider whether any and if so what conditions might be attached to any consent to the transfer in order to prevent the mischief and may, if they think fit, include recommendations about that in their report ;
- (b) in section 8(4), the proviso (which restricts the power of the Commission to pay the expense of furnishing them with certain documents and information) shall not apply ;
- (c) the Board of Trade in laying the Commission's report before Parliament under section 9 shall, if they have consented to the transfer, annex a copy of the consent to the report, and they shall lay before Parliament a copy of any consent given after the report is laid.

(5) Where a transfer of a newspaper or newspaper assets to a person is unlawful under this section unless made with the consent of the Board of Trade, then—

- (a) any person who is knowingly concerned in or privy to any purported transfer thereof without the required consent ; or
- (b) if the consent is given subject to any condition, any person who is knowingly concerned in or privy to any breach of the condition ;

shall be liable on conviction on indictment to imprisonment for not more than two years or to a fine or to both :

Provided that no proceedings for an offence under this subsection shall in England or Wales be instituted except by or with the consent of the Director of Public Prosecutions, and no such proceedings shall be instituted in Northern Ireland except by or with the consent of the Attorney General for Northern Ireland.

(6) References in this section to a transfer of a newspaper or of newspaper assets apply—

- (a) to any transaction (whether involving a transfer or not) by virtue of which the transferee would become, or would acquire the right to become, a newspaper proprietor in relation to a newspaper; and
- (b) to any transfer of assets necessary to the continuation of a newspaper as a separate newspaper (including goodwill or the right to use the name of the newspaper); and
- (c) to any transfer of plant or premises used in the publication of a newspaper, other than a transfer made without a view to a change in the ownership or control of the newspaper or to its ceasing publication;

and in subsection (1) above, any reference to average circulation per day of publication is a reference, in relation to a newspaper, to such average circulation for the appropriate period ascertained by dividing the number of copies to which the circulation of the newspaper amounts for that period by the number of days on which the newspaper is published during that period, circulation being calculated on the basis of actual sales in the United Kingdom of the newspaper as published on those days; and for the purposes of this subsection “appropriate period” means—

- (i) in a case in which an application for consent is made, the period of six months ending six weeks before the date of the application; or
- (ii) in a case in which a transfer or purported transfer is made without any application for consent, the period of six months ending six weeks before the date of the transfer or purported transfer.

(7) For the purposes of this section—

- (a) “newspaper proprietor” includes, in addition to an actual proprietor of a newspaper, any person having a controlling interest in a body corporate which is a newspaper proprietor, and any body corporate in which a newspaper proprietor has a controlling interest;
- (b) any reference to the newspapers of a newspaper proprietor includes all newspapers in relation to which he is a newspaper proprietor and, in the case of a body

corporate, all newspapers in relation to which a person having a controlling interest in that body is a newspaper proprietor ;

and in this subsection references to a person having a controlling interest in a body corporate, apply (and apply only) where a person can, directly or indirectly, determine the manner in which one quarter of the votes which could be cast at a general meeting of the body are to be cast on matters and in circumstances not of such a description as to bring into play any special voting rights or restrictions on voting rights.

9.—(1) For the following purposes, that is to say—

Associated  
persons

- (a) for purposes of the reference in section 3(6) of this Act, as it operates by virtue of section 6(10), to the activities carried on by way of trade or business by any one person ; and
- (b) for the purpose of determining under section 7 of this Act whether two or more enterprises are carried on under common ownership or control ; and
- (c) for the purpose of determining under section 8 of this Act whether a person is a newspaper proprietor or what the circulation of a newspaper proprietor's newspapers amounts to ;

associated persons, and any bodies corporate which they or any of them control, shall (subject to subsection (2) below) be treated as one person.

In this subsection " control " shall be construed in accordance with section 7(5) of this Act, except that for purposes of paragraph (c) it shall mean " have a controlling interest in " (within the meaning of section 8(7) of this Act).

(2) Subsection (1) above shall not apply for any purpose referred to in subsection (1)(b) or (c) so as to exclude from the operation of section 6 or 8 of this Act any case otherwise falling within it ; and where a reference is made to the Commission under section 6 of this Act, then (whether or not it could have been made apart from this section) it may be so framed, or may be so varied, as to exclude from consideration, either altogether or for any specified purpose or to any specified extent, any matter which would not have been taken into account apart from this section.

(3) For purposes of this section the following persons shall be deemed to be associated with one another, that is to say,—

- (a) any individual and that individual's husband or wife and any relative, or husband or wife of a relative, of that individual or of that individual's husband or wife ;

- (b) any person in his capacity of trustee of a settlement and the settlor and any person associated with the settlor ;
- (c) persons carrying on business in partnership and the husband or wife and relatives of any of them ;
- (d) any two or more persons acting together to secure or exercise control of a body corporate or other association, or to secure control of any enterprise or assets.

(4) In subsection (3) above, “relative” means a brother, sister, uncle, aunt, nephew, niece, lineal ancestor or descendant (the stepchild, adopted child or illegitimate child of any person being taken into account as a relative or to trace a relationship in the same way as that person’s child) ; and references to a wife or husband shall include a former wife or husband and a reputed wife or husband.

#### *Supplementary*

Presentation of reports of Commission to Parliament.

**10.** If a report of the Commission is, with or without omissions, presented by command of Her Majesty to either House of Parliament otherwise than at or during the time of a sitting of that House, the presentation of the report shall, for the purposes of the principal Act and this Act, be treated as the laying by the Board of Trade of that report before that House.

General supplementary provisions. 1948 c. 66.

**11.—(1)** In this Act “the principal Act” means the Monopolies and Restrictive Practices (Inquiry and Control) Act 1948 and, except in so far as the context otherwise requires, expressions used in this Act and in that have the same meanings in this Act as in that.

(2) In this Act, and for purposes of this Act in the enactments applied by section 3(8) of this Act, “the court” means the High Court in England and Wales, the Court of Session and the High Court in Northern Ireland or a judge thereof.

(3) The following provisions of the principal Act shall have effect in relation to this Act as if that Act included this, namely,—

- (a) section 16 (annual report of the Board of Trade) ;
- (b) section 17 (restrictions on disclosure of information) ;
- (c) section 19(2) (exercise of powers of Board of Trade by President or officers of the Board) ;
- (d) section 21(1) (application to Northern Ireland) ;

but section 21(2) (which provides for the extension of the Act to the Isle of Man and the Channel Islands) shall cease to have effect.



(4) There shall be defrayed out of moneys provided by Parliament any additional expenses incurred by the Board of Trade by virtue of this Act in carrying into effect the principal Act or this Act.

(5) The enactments mentioned in Schedule 3 to this Act are hereby repealed to the extent mentioned in the third column of that Schedule.

(6) The repeal by this Act of any enactment by virtue of which references, orders or regulations have been made before the commencement of this Act shall not affect the references, orders or regulations, but they shall continue as if made by virtue of the corresponding provision of this Act.

**12.** This Act may be cited as the Monopolies and Mergers Act 1965, and this Act and the principal Act, together with so much of Part III of the Restrictive Trade Practices Act 1956 as amends the principal Act, may be cited together as the Monopolies and Mergers Acts 1948 and 1965. Short title and citation. 1956 c. 68.

## SCHEDULES

Section 1.

### SCHEDULE 1

#### THE MONOPOLIES COMMISSION

##### PART I

##### CONSTITUTION, STAFF AND EXPENSES

1.—(1) For purposes of the principal Act there shall be a Commission, to be called the Monopolies Commission.

(2) There shall be not less than four nor more than twenty-five regular members of the Commission, appointed by the Board of Trade, but the Board may from time to time by order made by statutory instrument increase the maximum number of members to such number as the Board think fit.

(3) Subject to paragraph 2(2) below, a regular member of the Commission shall hold office for the time specified by the Board of Trade in making his appointment, but a retiring or past member shall be eligible for reappointment:

Provided that—

- (a) a person shall not be appointed member for a term exceeding seven years (exclusive of any previous service of his on the Commission), nor shall a person's first appointment as a regular member be for a term less than three years; and
- (b) if a member becomes, in the opinion of the Board, unfit to continue in office or incapable of performing his duties as a member, the Board shall forthwith declare his office to be vacant and shall notify the fact in such manner as they think fit, and thereupon the office shall become vacant; and
- (c) a member may at any time by notice in writing to the Board resign his office.

(4) A statutory instrument made under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.

2.—(1) There shall be a chairman of the Commission appointed from among the regular members by the Board of Trade, and the Board may appoint not more than three other regular members to be deputy chairmen.

(2) The chairman or a deputy chairman shall not be appointed for a fixed term, nor (whether as such or as a member of the Commission) cease to hold office by the expiration of the term of his appointment as member or be otherwise subject to paragraph 1(3) above; but—

- (a) subject to paragraphs (b) and (c) below, the chairman or a deputy chairman shall vacate the office on the completion of the year of service in the course of which he attains the age of seventy years;
- (b) the Board of Trade may, by notice in writing given to the chairman or a deputy chairman not less than one month nor more than twelve months before his term of service would otherwise come to an end (whether under paragraph (a) above or, if the term has already

been once or more extended, under the extension), extend his term of service for a further period not exceeding two years ;

- (c) the chairman or a deputy chairman may at any time resign the office by notice in writing to the Board of Trade, and shall be removable by the Board if in the opinion of the Board he becomes incapable of performing his duties in the office or on the ground of misbehaviour.

3. There shall be a secretary of the Commission appointed by the Commission with the approval of the Board of Trade, and such other officers and servants appointed by the Commission as the Commission may with the consent of the Board of Trade and the Treasury determine.

4. The expenses of the Commission to such amount as may be determined by the Board of Trade with the approval of the Treasury (including such salaries and other remuneration paid to, and such contributions under pensions schemes paid in respect of, any of their members, officers or servants as may be so determined) shall be paid out of moneys provided by Parliament.

## PART II

### PENSION BENEFITS FOR CHAIRMAN AND DEPUTY CHAIRMEN

5.—(1) The Board of Trade may from time to time make to the Treasury, as respects any holder of the office of chairman or deputy chairman of the Commission, a recommendation that the Treasury shall pay to him an annual sum by way of superannuation allowance on his retirement after not less than five years' relevant service:

Provided that no such allowance shall be payable if the person to whom the recommendation relates (hereinafter referred to as "the pensioner") retires before attaining the age of sixty-five years unless the Board are satisfied by means of a medical certificate that at the time of his retirement he was, by reason of infirmity of mind or body, incapable of performing the duties of his office and that the incapacity is likely to be permanent.

(2) The said annual sum shall be a sum not exceeding the proportion of the pensioner's last annual salary which in the following table corresponds with the number of the pensioner's completed years of relevant service.

<i>Years of relevant service</i>	<i>Fraction of salary</i>
5	Ten-fortieths
6	Eleven-fortieths
7	Twelve-fortieths
8	Thirteen-fortieths
9	Fourteen-fortieths
10	Fifteen-fortieths
11	Sixteen-fortieths
12	Seventeen-fortieths
13	Eighteen-fortieths
14	Nineteen-fortieths
15 or more	Twenty-fortieths

SCA. 1 (3) The decision of the Treasury shall be final on any question arising as to—

- (a) the amount of any superannuation allowance under this paragraph ; or
- (b) the reckoning of any service for the purpose of calculating such an allowance.

1950 c. 11.  
(14 & 15  
Geo. 6.)

6. Sections 2 to 8 of the Administration of Justice (Pensions) Act 1950 (which provide for the payment of lump sums on retirement or death, and of widows' or children's pensions, in the case of persons eligible for pensions for service in any of the capacities listed in Schedule 1 to that Act) shall have effect as if—

- (a) the capacity of chairman and of deputy chairman of the Commission were listed in Schedule 1 to that Act ; and
- (b) in relation to those capacities the expression "relevant service" in the said provisions of the said Act of 1950 had the same meaning as in this Part of this Schedule ;

and section 17 of the said Act of 1950 (which provides that the grant under that Act of a lump sum or a widows' or children's pension conditional on eligibility for a pension requiring the recommendation of a Minister shall require the like recommendation) shall have effect as if the expression "Minister" included the Board of Trade.

7.—(1) In this Part of this Schedule the expression "relevant service" means—

- (a) in relation to the chairman of the Commission, service as chairman or deputy chairman of the Commission or pensionable service in any such other capacity under the Crown as may be prescribed ;
- (b) in relation to a deputy chairman of the Commission, service as deputy chairman of the Commission or pensionable service in any such other capacity under the Crown as may be prescribed.

(2) In this paragraph the expression "pensionable service" means service reckonable for any pension, superannuation or other retiring allowance, or gratuity.

(3) In this paragraph the expression "prescribed" means prescribed by regulations made by the Treasury by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament ; and regulations under this paragraph—

- (a) may be made generally or subject to specified exceptions or in relation to specified cases or classes of case ;
- (b) may provide that in calculating relevant service either the whole of a person's prescribed service of any description shall be taken into account or such part thereof only as may be determined by or under the regulations ;
- (c) may make different provision for different cases or classes of case.

8. There shall be paid out of moneys provided by Parliament any pension, lump sum or widows' or children's pension payable by virtue of this Part of this Schedule.

## PART III

SCR. 1

## DISCHARGE OF FUNCTIONS OF COMMISSION AND OF CHAIRMAN

9.—(1) If the chairman so directs, the functions of the Commission in relation to any investigation, so far as not discharged at the time of the direction, shall be discharged through a group of not less than five regular members of the Commission selected by the chairman, or the functions of the Commission in relation to the making of a report required of them under section 5 of this Act shall be discharged through such a group.

(2) Where under section 6(4) of the principal Act any investigation is varied, and before the variation the chairman of the Commission has directed that the functions of the Commission in relation to the investigation shall be discharged through a group of members, those functions shall, as the chairman may direct, be discharged either through that group or another group or by the Commission as a whole.

(3) Where functions of the Commission are by virtue of this paragraph to be discharged through a group of members, anything done by or in relation to the group in or in connection with the discharge of those functions shall have the same effect as if done by or in relation to the Commission :

Provided that, for purposes of section 10(1) of the principal Act, of section 6(10) of this Act and of sections 40 and 43 of the Patents Act 1949 (which authorise the taking of action on certain reports of the Commission), a conclusion contained in a report of the Commission shall be disregarded if the report is made through a group of members and the conclusion is not that of at least two-thirds of the members of the group. 1949 c. 87.

(4) Any such group as aforesaid in determining their procedure and exercising the other powers conferred by section 8 of the principal Act shall be subject to any specific or general directions which may from time to time be given by the Commission, as well as to any general direction of the Board of Trade under subsection (6) of that section.

(5) The chairman of the Commission may appoint one of the members of any such group as aforesaid to act as chairman of the group.

(6) Where during the proceedings of any such group as aforesaid any member of the group appointed under this paragraph ceases to be a member of the Commission, or the chairman of the Commission is satisfied that any such member of the group will be unable for a substantial period to perform his duties as such, the chairman may appoint another member of the Commission to be a member of the group in his place.

(7) Where a person is appointed to be a member of the Commission during the proceedings of any such group as aforesaid, the chairman of the Commission may appoint him to be a member of the group.

## SCH. 1

(8) At the invitation of the chairman of any such group as aforesaid a member of the Commission who is not a member of the group may attend meetings or otherwise take part in the proceedings of the group; but no person who is not a member of the group shall be entitled to vote on any matter or question considered by the group or to have any statement of his dissent from a conclusion of the group included in a report made by them.

(9) Nothing in the foregoing provisions of this paragraph shall be taken as preventing any such group as aforesaid, or any member of it, from consulting any other member of the Commission with respect to any matter or question with which the group is concerned.

10.—(1) The quorum necessary for a meeting of the Commission shall be such as the Commission may from time to time determine:

Provided that the quorum necessary at any meeting held for the final settling of a report of the Commission shall not be less than two-thirds of the members of the Commission.

(2) The quorum necessary for a meeting of a group of members of the Commission acting under paragraph 9 above shall be such as the group may from time to time determine.

(3) In the case of an equality of votes on any question at a meeting of the Commission or of any such group as aforesaid the chairman of the Commission or of the group, as the case may be, shall have a second or casting vote.

11.—(1) At any time when the chairman of the Commission is absent or otherwise incapable of acting, or there is a vacancy in the office of chairman,—

(a) such one of the deputy chairmen as the Board of Trade may direct or in default of any such direction such one of them as they may agree; or

(b) if there is then only one deputy chairman of the Commission, the deputy chairman;

may exercise any of the functions of chairman of the Commission.

(2) At any time when every person who is chairman or deputy chairman of the Commission is absent or otherwise incapable of acting, or there is no such person, such member of the Commission as the Board of Trade may direct, or in default of any such direction such member of the Commission as the Commission may agree, may exercise any of the functions of chairman of the Commission.

12.—(1) For a reference under section 8 of this Act the Board of Trade may appoint three, four or five additional members of the Commission, from a panel of persons maintained for this purpose by the Board; and if any functions of the Commission in relation to the reference are discharged through a group of members, any additional members appointed under this provision for the reference shall be members of the group in addition to the members appointed by the chairman of the Commission.

(2) Subject to sub-paragraph (1) above, this Part of this Schedule shall apply for the purposes of any reference to the Commission under this Act, as well as for the purposes of any reference to the Commission under the principal Act.

SCH. 1

SCHEDULE 2

Section 3.

PROCEDURE PRELIMINARY TO LAYING DRAFTS OF ORDERS REFERRED TO IN SECTION 3(11)(a) OF THIS ACT

1. Where the Board of Trade propose to lay before Parliament a draft of an order under section 3 of this Act containing, amending or revoking provisions made for any purpose mentioned in subsection (6) of that section, they shall cause notice of their intention to do so to be published in the London Gazette, the Edinburgh Gazette and the Belfast Gazette, and in two or more daily newspapers, not being local newspapers, and they shall not lay a draft of the order until the expiration of the period of forty-two days beginning with that on which the publication of the notice in accordance with this paragraph is completed.

2. A notice under the foregoing paragraph shall—

- (a) state that it is proposed to lay a draft of the order before Parliament ;
- (b) indicate the nature of the provisions to be embodied in the order ;
- (c) name a place where a copy of the draft may be seen at all reasonable times ;
- (d) state that any person whose interests are likely to be affected by the order and is desirous of making representations in respect thereof should do so in writing (stating his interest and the grounds on which he wishes to make the representation), before the date of the expiration of the said period of forty-two days (specifying that date).

3. The Board shall consider any representation that is duly made with respect to the draft order and is not withdrawn, and, after the expiration of the said period of forty-two days, may lay the draft order in the form in which it was made available as stated in the notice in compliance with paragraph 2(c) above, or in that form subject to such modifications as appear necessary to the Board to ensure that the rights and interests of persons likely to be affected by the provisions of the order are so adjusted as to secure an equitable distribution of any burden or benefit ensuing from any provision of the order.

## Section 11.

## SCHEDULE 3

## REPEALS

Session and Chapter	Short Title	Extent of Repeal
11 & 12 Geo. 6. c. 66.	The Monopolies and Restrictive Practices (Inquiry and Control) Act 1948.	<p>Section 1. Section 4. In section 10, in paragraph (e) of subsection (1), the word "either" and the words from "or (ii) not earlier than" to the end of the paragraph; and subsections (2) and (7). Section 15. In section 19(1), the words "or any other government department". In section 20(1), the definition of "a competent authority". In section 20(3), the words "subjected to a process" and the words "subjected to the process". Section 21(2).</p>
1 & 2 Eliz. 2. c. 51.	The Monopolies and Restrictive Practices Commission Act 1953.	The whole Act.
4 & 5 Eliz. 2. c. 68.	The Restrictive Trade Practices Act 1956.	Section 28. Section 29(5). Section 30(1).





# National Insurance Act 1965

## 1965 CHAPTER 51

An Act to consolidate the National Insurance Acts 1946 to 1964, certain provisions made by statutory instrument thereunder, and certain related enactments.

[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### PART I

#### INSURED PERSONS AND CONTRIBUTIONS

##### *Insured persons*

- 1.—(1) Subject to the provisions of this Act—
- |   |   |
|---|---|
| <p>(a) every person who—</p> <p>(i) immediately before the date of commencement of this Act was insured under the Act of 1946; or</p> <p>(ii) on or after the said date, being over school leaving age and under pensionable age, is in Great Britain, and fulfils such conditions as may be prescribed as to residence in Great Britain, shall be insured under this Act; and</p> <p>(b) any person who at the said date is, or who subsequently becomes, insured under this Act shall thereafter continue throughout his life to be so insured.</p> | <p>Description and classification of insured persons.</p> |
|---|---|
- (2) For the purposes of this Act, insured persons shall be divided into the following three classes, namely—
- (a) employed persons, that is to say, persons gainfully occupied in employment in Great Britain, being employment under a contract of service;

## PART I

(b) self-employed persons, that is to say, persons gainfully occupied in employment in Great Britain who are not employed persons ;

(c) non-employed persons, that is to say, persons who are neither employed nor self-employed persons.

(3) Provision may be made by regulations for modifying the classification aforesaid in relation to cases where it appears to the Minister desirable by reason of the nature or circumstances of a person's employment or otherwise, and such regulations may in particular provide—

(a) for treating as an employed contributor's employment—

(i) employment under a public or local authority constituted in Great Britain notwithstanding that it is not employment under a contract of service ;

(ii) employment outside Great Britain in continuation of any employed contributor's employment ;

(b) for treating as not being an employed contributor's employment or for disregarding—

(i) employment which is of a casual or subsidiary nature or in which the insured person is engaged only to an inconsiderable extent ;

(ii) employment in the service, or for the purposes of the trade or business, or as partner, of the insured person's husband or wife ;

(iii) employment by a relative in the common home of the insured person and the employer ;

(c) for treating a person's employment as continuing during periods of holiday, unemployment or incapacity for work and in such other circumstances as may be prescribed.

*Contributions*

Source of funds.

2. For the purpose of providing the funds required for paying benefit under this Act and for making any other payments which under this Act are to be made out of the National Insurance Fund, contributions shall be payable by insured persons, by employers and out of moneys provided by Parliament in accordance with sections 3 to 7 of this Act.

Flat-rate contributions by insured persons and employers.

3. Subject to the provisions of this Act—

(a) every employed person of any description set out in column 1 of Part I of Schedule 1 to this Act shall be liable to pay weekly contributions at the rate set out in relation to that description—

(i) unless his employment is a non-participating employment, in column 2 of the said Part I ; or

- (ii) if his employment is a non-participating employment, in column 3 of the said Part I ;
- (b) every employer of an employed person of any description set out in column 1 of Part II of the said Schedule 1, or of any person of any such description who is to be treated by virtue of the said Part II as an employed person, shall be liable to pay weekly contributions in respect of that person at the rate set out in relation to that description—
- (i) unless that person's employment is a non-participating employment, in column 2 of the said Part II ; or
- (ii) if that person's employment is a non-participating employment, in column 3 of the said Part II ;
- (c) every self-employed person of any description set out in column 1 of Part III of the said Schedule 1 shall be liable to pay weekly contributions at the rate set out in relation to that description in column 2 of the said Part III ;
- (d) every non-employed person of any description set out in column 1 of Part IV of the said Schedule 1 shall be liable to pay weekly contributions at the rate set out in relation to that description in column 2 of the said Part IV.

4.—(1) Subject to the provisions of this Act, where in any income tax week there is made to or for the benefit of a person over the age of eighteen a payment on account of his remuneration in any one employment of an amount exceeding nine pounds (or the equivalent amount for remuneration not paid weekly), then if the employment was an employed contributor's employment and is not at the time of the payment a non-participating employment and that person either is under pensionable age or has not retired from regular employment—

Graduated contributions by employed persons and employers.

- (a) he shall be liable to pay a graduated contribution based on that payment ; and
- (b) his employer in the employment shall be liable to pay such a contribution in respect of him ; and
- (c) the amount of the graduated contribution payable by each of them shall be four and a quarter per cent. of the amount, up to nine pounds, by which that payment exceeds nine pounds (or of the equivalent amount for remuneration not paid weekly).

(2) In relation to graduated contributions, references in this Act to remuneration shall be taken to include, and to include

## PART I

only, any emoluments assessable to income tax under Schedule E (other than pensions), being emoluments from which tax under that Schedule is deductible, but shall apply to a payment of any such remuneration whether or not tax in fact falls to be deducted from that payment.

(3) Except in so far as regulations otherwise provide, the graduated contributions payable in any income tax week in respect of a person's remuneration shall be determined—

- (a) by aggregating, and treating as a single payment of remuneration in one employment, all payments made in that week on account of remuneration in the same employment, or in any two or more employments under the same employer, except any employment such that graduated contributions are not payable in respect of it ;
- (b) by apportioning between the employments any single payment of remuneration in two or more employments under different employers, and (subject to the foregoing paragraph) treating as separate payments the parts apportioned to each employment.

(4) Where a person in any income tax year is paid remuneration from two or more employments, and the graduated contributions paid by him in respect of that remuneration exceed the prescribed amount, the excess—

- (a) shall for the purposes of the powers conferred by section 14 of this Act be treated as representing contributions of the wrong class paid in error ; and
- (b) shall for the purpose of any right under this Act to benefit be treated as not properly payable.

(5) For the purpose of graduated contributions, any sums deducted (whether for contributions, for income tax or otherwise) from any payment of remuneration which is or would but for the deduction be made shall, except in so far as regulations otherwise provide, be treated as paid on account of the remuneration ; and for the purpose aforesaid any payment of remuneration shall be disregarded in so far as it is directed by regulations to be treated as coming from sums comprised in a previous payment of remuneration or to be otherwise excluded from the computation of a person's remuneration.

(6) Provision shall be made by regulations for determining the graduated contributions payable where the whole or part of a person's remuneration in any employment is not paid weekly (and accordingly for determining the equivalent amounts mentioned in subsection (1) of this section), and may include provision for modifying subsection (3) of this section ; and

regulations may also, for the purpose of graduated contributions, make provision as to the intervals at which a person's remuneration or any part of it is to be treated as paid where it is not all paid at the same intervals of a week or longer and in the amounts due for those or for corresponding intervals.

(7) Regulations may also in relation to graduated contributions make provision—

- (a) for calculating the amounts payable according to a prescribed scale or otherwise adjusting them so as to avoid fractional amounts or otherwise facilitate computation ; and
- (b) for requiring that the liability in respect of a payment made in an income tax week, in so far as it depends on any conditions as to a person's age or retirement, shall be determined as at the beginning of the week or as at the end of it ; and
- (c) for securing that liability is not avoided or reduced by an employer following in the payment of persons employed any practice which is abnormal for their employments.

5.—(1) Subject to subsection (2) of this section, in each of the three years 1970, 1975 and 1980 the rates of contribution payable by insured persons and employers shall be increased (for that and subsequent years) as follows:—

Automatic increases in contributions.

(a) beginning with the first Monday in April—

(i) an addition of fivepence per week shall be made to the rate of each contribution payable under section 3(a)(i) or (b)(i) of this Act or payable by a boy or girl under the age of eighteen under section 3(c) or (d) of this Act ; and

(ii) an addition of tenpence per week shall be made to the rate of any other contribution payable under the said section 3 ; and

(b) beginning with 6th April, an addition of a quarter per cent. shall be made to the rate at which graduated contributions are calculated on the relevant amount of remuneration.

(2) If the Minister with the consent of the Treasury by order so directs, the foregoing subsection shall have effect in relation to the increases to be made in any of the three years specified therein with the substitution for the references to fivepence, to tenpence and to a quarter of references to any less amounts specified by the order.

**PART I**  
Variation of  
rates of flat-  
rate  
contributions  
to stabilise  
employment.

6.—(1) Where it appears to the Treasury expedient so to do with a view to maintaining a stable level of employment, they may by order direct that contributions under section 3 of this Act, instead of being paid at the rates set out in Schedule 1 thereto, shall, for such periods as may be specified by or determined in accordance with the order, be paid at such higher or lower rates as may be so specified or determined, so, however, that an order under this section shall not provide for increasing or reducing the rate of any contribution as an employed person and the rate of the corresponding employer's contribution by different amounts.

(2) Contributions payable in accordance with any order under this section shall be deemed for the purposes of this Act to be contributions payable in accordance with the relevant provisions of the said section 3 and Schedule 1.

Exchequer  
supplements.

7.—(1) Subject to the provisions of this Act, there shall be paid out of moneys provided by Parliament, in such manner and at such times as the Treasury may determine, for each of the following contributions, being contributions under section 3 of this Act, the amount (hereafter in this Act referred to as "the Exchequer supplement") hereinafter respectively specified, that is to say—

- (a) for each contribution as an employed person of any description set out in column 1 of Part I of Schedule 1 to this Act, an amount equal to one quarter of the contribution for the time being set out in relation to that description in column 2 of the said Part I;
- (b) for each contribution as the employer of an employed person of any description set out in column 1 of Part II of the said Schedule 1, or of any person of any such description who is to be treated by virtue of the said Part II as an employed person, an amount equal to one quarter of the contribution for the time being set out in relation to that description in column 2 of the said Part II;
- (c) for each contribution as a self-employed or non-employed person, an amount equal to one third of the contribution,

so, however, that the aggregate amount paid in any financial year for the Exchequer supplements in respect of contributions paid in that year shall not be less than one hundred and seventy million pounds.

(2) For the purposes of the foregoing subsection, the number of contributions of any class paid in any period shall be estimated in such manner as the Treasury may determine.

*Supplementary provisions with respect to contributions*

## PART I

**8.**—(1) Subject to the provisions of this Act and of any regulations, no person shall be entitled to pay any contribution under this Act other than a contribution which he is liable to pay.

Payment,  
number and  
class of  
contributions.

(2) If any employer or insured person fails to pay at or within the time prescribed for the purpose any contribution which he is liable under this Act to pay, he shall be liable on summary conviction to a fine not exceeding ten pounds.

(3) Apart from any graduated contribution—

(a) a person shall not be liable to pay more than one contribution as an insured person for any contribution week ; and

(b) not more than one employer's contribution shall be payable in respect of any person for any contribution week.

(4) Subject to the subsequent provisions of this section, an insured person shall be deemed for the purposes of the provisions of this Part of this Act relating to contributions to be—

(a) an employed person as respects any contribution week during any part of which he is an employed person ;

(b) a self-employed person as respects any contribution week during any part of which he is a self-employed person and during no part of which he is an employed person ;

(c) a non-employed person as respects any contribution week during no part of which he is either an employed or a self-employed person.

(5) Where as respects any employed contributor's employment—

(a) no services are rendered by an employed person in any contribution week ; and

(b) no remuneration is paid wholly or partly in respect of any day in that week other than a day on which he either—

(i) is incapable of work and would but for the incapacity have been working ; or

(ii) does not work in a normal week,

then that employment shall, in relation to that week, be disregarded for the purposes of subsections (3) and (4) of this section ; and regulations may provide as respects any period during which no services are rendered by an employed person that for the purposes of this subsection any payments which he receives or is entitled (whether conditionally or not) to

**PART I** receive in any prescribed circumstances are or are not to be deemed to be remuneration paid in respect of any day in that period.

(6) Regulations may provide for disregarding for the purposes of subsections (3) to (5) of this section any employment in which a person engages or continues to be engaged solely or mainly for the purpose of acquiring or preserving a right or a larger right to benefit.

Contributions  
by persons  
under age of  
sixteen.

**9.** Any person who on his entry into insurance is or was under the age of sixteen shall not be liable to pay a contribution as a non-employed person for any period before his attaining the age of sixteen ; and—

(a) regulations may provide for crediting contributions to him for periods before his attaining that age, being periods for which he would have been liable to pay contributions as a non-employed person but for this section or, in the case of a period of absence from Great Britain, but for this section and any regulations made under section 103 of this Act ;

(b) for the purpose of calculating the yearly average of the contributions paid by or credited to him—

(i) he shall not be deemed to attain or to have attained school leaving age before the date on which he attains the age of sixteen ;

(ii) there shall nevertheless be taken into account any contributions as an employed or self-employed person paid by him for periods before the beginning of the contribution year in which he attains the age of sixteen.

Exception  
from liability  
for, and  
crediting of,  
contributions.

**10.—(1)** Subject to the provisions of subsection (2) of this section, regulations may provide for—

(a) excepting insured persons from liability to pay contributions under section 3 of this Act for periods—

(i) of unemployment or of incapacity for work ;

(ii) of full-time education or of full-time unpaid apprenticeship ;

(iii) when they are not in receipt (or are deemed in accordance with the regulations not to be in receipt) of an income exceeding two hundred and sixty pounds a year or such higher annual income as may from time to time be prescribed,

and for such other periods as may be prescribed ;



(b) crediting such contributions to insured persons for—

(i) periods for which they are excepted from liability to pay them by virtue of the foregoing paragraph; and

(ii) the period between the beginning of the contribution year last preceding that in which they first became insured persons and their first entry into insurance.

(2) Regulations made under paragraph (a)(iii) of the foregoing subsection shall not provide for excepting a person from liability to pay contributions otherwise than on that person's own application, but may provide for so excepting a person with effect from any date not earlier than thirteen weeks before the date on which his application was made; and regulations made under paragraph (b) of that subsection shall not provide for crediting contributions to a person excepted from liability to pay them by virtue of the said paragraph (a)(iii) otherwise than for the purpose of entitling that person to unemployment benefit or sickness benefit for periods after he has ceased to be so excepted.

**11.—(1)** Except where regulations otherwise prescribe, an employer liable to pay a contribution in respect of a person employed by him shall in the first instance be liable to pay also, on behalf and to the exclusion of that person—

Contributions of employed persons and employers.

(a) where the said contribution is a contribution under section 3 of this Act, any contribution under that section as an insured person payable by that person for the same contribution week;

(b) where the said contribution is a graduated contribution, any graduated contribution as an employed person payable by that person in respect of the same payment of remuneration;

and for the purposes of this Act contributions paid by an employer on behalf of an insured person shall be deemed to be contributions by the insured person.

(2) Notwithstanding any contract to the contrary, an employer shall not be entitled to deduct from the wages or other remuneration of a person employed by him, or otherwise to recover from such a person, any employer's contribution in respect of that person; and any employer who deducts or attempts to deduct the whole or any part of any employer's contribution in respect of any person from his wages or other remuneration shall be liable on summary conviction to a fine not exceeding ten pounds.

## PART I

(3) An employer shall be entitled to recover from an insured person—

- (a) in the case of a contribution under section 3 of this Act, subject to and in accordance with the provisions of section 12 of this Act and any regulations made under subsection (7) thereof ; or
- (b) in the case of a graduated contribution, subject to and in accordance with regulations which shall include the like provision as is made by so much of section 12(2) of this Act as precedes the proviso thereto,

the amount of any contribution paid or to be paid by the employer on behalf of that person.

(4) The Minister may, in such cases and on such conditions as he may prescribe, make an arrangement with any employer who is liable to pay employer's contributions under this Act and whose practice it is to engage persons through an employment exchange or other agency approved by the Minister whereby, in respect of persons so engaged by that employer or in the employ of that employer on the date of the arrangement, the performance of all or any of the duties required under this Act to be performed in connection with the payment of contributions by the employer in respect of those persons, whether on his own behalf or on behalf of those persons, shall be undertaken on behalf of the employer by the employment exchange or other agency.

(5) For the purposes of this and the next following section, references to a person's remuneration shall be construed, in relation to any period, as including any payments which by virtue of regulations made under section 8(5) of this Act are deemed for the purposes of the said section 8(5) to be remuneration paid to him in respect of any day in that period.

Recovery by employer of insured person's flat-rate contributions.

12.—(1) The provisions of this section shall have effect with respect to the recovery by an employer from an insured person of the amount of any contribution under section 3 of this Act paid or to be paid by the employer on behalf of that person.

(2) Where the insured person receives from the employer any wages or other pecuniary remuneration in respect of an employed contributor's employment, the amount of any contribution paid or to be paid by the employer on behalf of the insured person shall, notwithstanding the provisions of any Act or any contract to the contrary, be recoverable by means of deductions from such wages or other remuneration due from the employer to that person and not otherwise:

Provided that—

PART I

- (a) no such deduction may be made from any wages or remuneration other than such as are paid wholly or partly in respect of the contribution week or part of the contribution week for which the contribution is payable or may become payable as the case may be, and
- (b) no such deduction may be made of any contribution not yet paid except where it is not payable until after the date when the said wages or remuneration are paid.

(3) Where the wages or other pecuniary remuneration of an insured person are paid at calendar monthly intervals, then, notwithstanding the provisions of subsection (2) of this section, it shall be lawful for the employer, at his option, to recover from each such payment of wages or remuneration, in lieu of the amount authorised to be recovered by him in accordance with the said provisions, an amount equal to one-twelfth of the contributions paid or to be paid by the employer on behalf of the insured person during the calendar year:

Provided that—

- (a) where the employment commences after the beginning, or is to be terminated before the end, of a calendar year, the contributions paid or to be paid by the employer on behalf of the insured person during the calendar year shall be calculated for the purpose of ascertaining the said fraction of one-twelfth as though the employment continued throughout that year;
- (b) in calculating the said fraction of one-twelfth, fractions of a penny may be disregarded;
- (c) such adjustment (whether by way of repayment or increased or reduced deduction or otherwise) as may be necessary to secure that the amounts which have been recovered in accordance with this subsection are, when so adjusted, equal to the amounts which could have been recovered in accordance with the said subsection (2) shall be made between the employer and the insured person—

(i) on the termination of the employment, that is to say, subject to paragraph (d) of this proviso, on the day on which the employment actually comes to an end, whether the termination is in accordance with the terms of the contract or not and whether or not employment is to be resumed at a later date;

(ii) not later than three calendar months after any contribution week (being a week in respect of

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## PART I

which an amount has been recovered by the employer under this subsection) during which the insured person is incapable of work and in respect of which, by virtue of section 8(5) of this Act, no contribution as an employed person was payable ;

(iii) at intervals of not more than one year during the employment ;

(d) for the purposes of this subsection, an employment in relation to which—

(i) the employer begins, or ceases, to recover amounts in accordance with this subsection ; or

(ii) contributions on behalf of the insured person cease to be payable or become payable at a different rate,

shall be treated as commencing, or terminating, upon that event.

(4) The amount of any contribution not yet paid shall not be recoverable except under and in accordance with subsection (2) or (3) of this section ; and if any person contravenes or fails to comply with subsection (2) or paragraph (a) or (c) of the proviso to subsection (3) of this section, he shall for each offence be liable on summary conviction to a fine not exceeding ten pounds or, where the offence consists of continuing such a contravention or failure after conviction thereof, ten pounds together with a further ten pounds for each day on which it is so continued.

(5) Where the insured person does not receive any wages or other pecuniary remuneration from the employer but receives such remuneration from some other person, the amount of any contribution paid by the employer on behalf of the insured person shall (without prejudice to any other means of recovery) be recoverable from the insured person summarily as a civil debt if proceedings for the purpose are instituted within three months from the date on which the contribution was payable.

(6) Where the insured person does not receive any wages or other pecuniary remuneration in respect of an employed contributor's employment either from his employer or from any other person, the employer shall be liable to pay the contributions payable both by himself and the insured person and shall not be entitled to recover any part thereof from the insured person.

(7) Regulations with respect to such recovery as is mentioned in subsection (1) of this section may make provision additional to that made by this section and may vary or revoke any of the provisions of this section other than subsection (6) and so much of subsection (2) as precedes the proviso thereto.

(8) In its application to Scotland, subsection (5) of this section shall have effect as if the word "summarily" were omitted.

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13. Where a person is in receipt of a pension or allowance payable by the Minister by virtue of the Transfer of Functions (Ministry of Pensions) Order 1953, the Minister may with the consent of that person, notwithstanding anything in any Act, Royal Warrant, Order in Council, order or scheme, pay any contributions as a self-employed or non-employed person payable by that person, and deduct the amount so paid on his behalf from the pension or allowance payable to him.

Payment of contributions by Minister. S.I. 1953/1198.

14.—(1) Regulations may provide—

- General provisions as to payment and collection of contributions etc.
- (a) for any matters incidental to the payment and collection of contributions under this Act, including the co-ordination thereof with the payment and collection of contributions under the Industrial Injuries Act and the modification in that behalf of that Act ;
  - (b) for treating, for the purpose of any right to benefit, contributions paid after the due dates as paid on those dates or on such later dates as may be prescribed, or as not having been paid ;
  - (c) for treating, for the purpose of any right to benefit, contributions payable by an employer on behalf of an insured person, but not paid, as paid where the failure to pay is shown not to have been with the consent or connivance of, or attributable to any negligence on the part of, the insured person ;
  - (d) for treating contributions of the wrong class or at the wrong rate as paid on account of the contributions properly payable or on account of contributions under the Industrial Injuries Act, and for treating contributions under that Act which were not payable as paid on account of contributions under this Act, notwithstanding anything in that Act ;
  - (e) for the return of contributions under this Act paid in error.

(2) Where under regulations made by virtue of subsection (1) of this section contributions under this Act, with or without contributions under the Industrial Injuries Act, are payable by means of adhesive stamps, those stamps (hereafter in this Act referred to as "insurance stamps") shall be prepared and issued in such manner as the Postmaster General, with the consent of the Treasury, may direct ; and the Postmaster General may—

- (a) provide for the sale of insurance stamps through any post office ; and

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## PART I

1891 c. 38.  
1891 c. 39.  
1953 c. 36.

(b) by regulations provide for applying, with the necessary adaptations as respects insurance stamps, all or any of the provisions (including penal provisions) of the Stamp Duties Management Act 1891, section 9 of the Stamp Act 1891 and section 63 of the Post Office Act 1953.

(3) Regulations made by the Minister by virtue of this section providing for the payment of contributions, at the option of the persons liable to pay, either—

(a) by means of adhesive stamps ; or

(b) by some alternative method, the use of which involves greater expense in administration to the government departments concerned than would be incurred if the contributions were paid by means of such stamps,

may include provision for the payment to the Minister by any person who adopts any alternative method, and for the recovery by the Minister, of the prescribed fees in respect of the difference in the expense in administration.

Power to combine payment and collection of contributions with that of income tax.  
1952 c. 10.

15.—(1) Regulations made under section 14(1) of this Act with the concurrence of the Commissioners of Inland Revenue may provide for graduated contributions to be paid, accounted for and recovered in like manner as, and with, income tax deducted from the emoluments of an office or employment by virtue of regulations under section 157 (pay as you earn) of the Income Tax Act 1952.

(2) Any such regulations may—

(a) make the like provision with respect to other contributions under this Act;

(b) apply or extend with or without modifications in relation to any contributions any of the provisions of the Income Tax Acts or of regulations under the said section 157;

(c) make provision for the appropriation of the payments made by any person between his liabilities in respect of income tax and contributions.

1960 c. 44.

(3) Sections 46 and 47 of the Finance Act 1960 shall apply in relation to regulations made by virtue of this section as they apply in relation to regulations made under the said section 157; and if a person fails to pay at or within the time prescribed for the purpose any sums which he is required by regulations made by virtue of this section to pay, he shall be liable to be proceeded against and punished under section 8(2) of this Act as for a failure so to pay a contribution under this Act, without proof of his failure so to pay any particular contribution.

## PART I

(4) The Commissioners of Inland Revenue shall at such times and in such manner as the Treasury may direct account to the Minister for, and pay to him, the sums estimated by the Commissioners, in such manner as may be so directed, to have been received by them as contributions in accordance with regulations made by virtue of this section.

(5) With a view to securing that contribution years begin in the case of all or any insured persons with the first Monday in April, regulations may provide for contribution years not so beginning to be on any occasion shorter than fifty-two or longer than fifty-three weeks so as to end immediately before that Monday, and may modify the contribution conditions for any benefit and any other provisions of this Act in such manner as appears to the Minister to be expedient to take account of the shorter or longer contribution year.

16.—(1) In relation to persons who—

Persons to be treated as employers.

(a) are employed by more than one employer in any contribution week ; or

(b) work under the general control or management of some person other than their immediate employer,

and in relation to any other cases for which it appears to the Minister that special provision is needed, regulations may provide that for the purposes of this Act the prescribed person shall be treated as their employer ; and regulations made by virtue of paragraph (b) of this subsection may provide for adjusting the rights between themselves of the person prescribed as the employer, the immediate employer and the persons employed.

(2) References in this Act to a person's employer shall not be construed as including his employer in any employment other than one which is an employed contributor's employment or, in the case of a person who is not, but would if he were under pensionable age be, an insured person, an employment which would be an employed contributor's employment in his case if he were under that age.

## PART II

## BENEFIT

*Preliminary*

17. Benefit shall be of the following descriptions, namely—

Descriptions of benefit.

(a) unemployment benefit ;

(b) sickness benefit ;

(c) maternity benefit, which shall include—

(i) maternity grant ;

(ii) maternity allowance ;

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- (d) widow's benefit, which shall include—
  - (i) widow's allowance ;
  - (ii) widowed mother's allowance ;
  - (iii) widow's pension ;
- (e) guardian's allowance ;
- (f) retirement pension ;
- (g) graduated retirement benefit ;
- (h) child's special allowance ;
- (i) death grant.

Appropriate classes and yearly average of contributions.

## 18.—(1) Subject to subsection (4) of this section—

- (a) references in this Act to contributions of the appropriate class in relation to benefit of a particular description shall be construed—
  - (i) in relation to unemployment benefit, as references to contributions as an employed person ;
  - (ii) in relation to sickness benefit and maternity allowance, as references to contributions as an employed or self-employed person ;
  - (iii) in relation to any other description of benefit, as references to contributions as an insured person of any class ;
- (b) for the purposes of any reference in this Act to contributions of the appropriate class or their equivalent, there shall be treated as equivalent to a contribution of the appropriate class such number of contributions not of that class as may be prescribed.

(2) Subject to the provisions of this Act, and in particular to section 9(b), paragraph 18(2) of Schedule 11 and subsections (3) and (4) of this section, any reference in this Act to the yearly average of the contributions paid by or credited to any person shall be construed as referring to contributions as an insured person only, and to that average (calculated in the prescribed manner) over the period—

- (a) beginning with the beginning of the contribution year in which he attained school leaving age ; and
- (b) ending with the end of the last complete contribution year before the date as at which the average is to be ascertained.

(3) For the purpose of calculating the yearly average of the contributions paid by or credited to a person who entered into insurance over the age of sixteen having attained that age after 5th July 1948, he shall not be deemed to have attained school leaving age before the date on which he attained the age of sixteen.

(4) For the purposes of any such reference as is mentioned in subsection (1) or (2) of this section, there shall be left out of account any graduated contribution.



*Unemployment benefit and sickness benefit*

## PART II

**19.**—(1) Subject to the provisions of this Act, a person who satisfies the requirements of subsection (2) or (3) of this section shall be entitled—

Unemployment or sickness benefit.

(a) to unemployment benefit in respect of any day of unemployment which forms part of a period of interruption of employment ;

(b) to sickness benefit in respect of any day of incapacity for work which forms part of such a period,

at the weekly rate provided for by the said subsection (2) or, as the case may be, the said subsection (3).

(2) If the person claiming unemployment benefit or sickness benefit for any day—

(a) is under pensionable age on that day ; and

(b) satisfies the contribution conditions set out in paragraph 1 of Schedule 2 to this Act,

the benefit shall be payable at the appropriate weekly rate specified in relation thereto in column 2 of Schedule 3 to this Act.

(3) If the person claiming unemployment benefit or sickness benefit for any day—

(a) is over pensionable age but has not retired from regular employment ; and

(b) would on that day be entitled to a retirement pension if he had retired from regular employment on attaining pensionable age and made the necessary claim,

the benefit shall be payable at the weekly rate at which, apart from any increase by virtue of any provision of this Act, the retirement pension would have been payable.

(4) In determining for the purposes of subsection (3) of this section the rate at which a retirement pension would have been payable, section 30(7) of this Act shall be deemed not to apply.

(5) In relation to a claimant or beneficiary who is a woman and is or has been married, the reference in subsection (3)(b) of this section to a retirement pension shall be construed as referring only to a retirement pension payable under section 30 of this Act by virtue of her own insurance.

(6) A person shall not be entitled either to unemployment benefit or to sickness benefit for the first three days of any period of interruption of employment unless, within the period of thirteen weeks beginning with the first of those days, he has a further nine days of interruption of employment forming part of the same period of interruption of employment.

## PART II

(7) A woman who has been confined and is entitled to a maternity grant in respect of that confinement (or would be so entitled if she made the necessary claim) shall not be entitled to unemployment benefit or sickness benefit in respect of any day falling within the period of four weeks beginning with the date of the confinement; and this subsection shall apply in relation to a woman whose pregnancy is terminated otherwise than by confinement after she has become entitled to a maternity grant in expectation of her confinement as if she had been confined and the date of the confinement were the date on which her pregnancy is so terminated.

(8) The amount payable by way of benefit under this section for any day of unemployment or of incapacity for work shall be one-sixth of the appropriate weekly rate.

Determination  
of days for  
which un-  
employment  
or sickness  
benefit is  
payable.

20.—(1) For the purposes of any provision of this Act relating to unemployment benefit or sickness benefit—

(a) a day shall not be treated in relation to any person—

(i) as a day of unemployment unless on that day he is capable of work and is, or is deemed in accordance with regulations to be, available for employment in an employed contributor's employment;

(ii) as a day of incapacity for work unless on that day he is, or is deemed in accordance with regulations to be, incapable of work by reason of some specific disease or bodily or mental disablement;

(b) where a person is employed in any employed contributor's employment which has not been terminated, then, in any period of seven days commencing with the midnight between Saturday and Sunday, a day on which in the normal course that person would not work in that or any other employed contributor's employment shall not be treated as a day of unemployment unless each other day in that period (other than the day referred to in paragraph (e) of this subsection) on which in the normal course he would so work is a day of interruption of employment;

(c) the expression "day of interruption of employment" means a day which is a day of unemployment or of incapacity for work;

(d) any two days of interruption of employment, whether consecutive or not, within a period of six consecutive days shall be treated as a period of interruption of employment, and any two such periods not separated by a period of more than thirteen weeks shall be treated as one period of interruption of employment;

(e) Sunday or such other day in each week as may be prescribed shall not be treated as a day of unemployment or of incapacity for work and shall be disregarded in computing any period of consecutive days.

(2) Regulations may—

(a) make provision (subject to subsection (1) of this section) as to the days which are or are not to be treated for the purposes of unemployment benefit and sickness benefit as days of unemployment or of incapacity for work ;

(b) prescribe respective circumstances in which, for the purposes of subsection (1)(b) of this section—

(i) an employed contributor's employment which has not been terminated may be treated as if it had been terminated ; or

(ii) a day which falls during a period when a person's employment in an employed contributor's employment is suspended but does not fall to be treated as aforesaid and which, apart from the provisions of the regulations, would not fall to be treated as a day of interruption of employment may be treated as such a day.

**21.—(1)** A person who, in respect of any period of interruption of employment, has been entitled to unemployment benefit for one hundred and eighty days shall not thereafter be entitled to that benefit for any day of unemployment (whether in the same or a subsequent period of interruption of employment) unless before that day he has requalified for benefit : Exhaustion of and requalification for benefit.

Provided that, in the case of a person who before exhausting his right to unemployment benefit under this subsection has qualified in accordance with regulations for additional days of unemployment benefit (depending on the contributions of the appropriate class paid by him and the unemployment benefit to which he has been entitled), this subsection shall apply with the substitution for the reference to one hundred and eighty days of a reference to such greater number of days as may be allowed by the regulations.

(2) A person who—

(a) in respect of the period between his entry into insurance and any day of incapacity for work has paid less than one hundred and fifty-six contributions of the appropriate class ; and

## PART II

- (b) before that day has been entitled, in respect of any period of interruption of employment (whether including that day or not), to sickness benefit for three hundred and twelve days,

shall not be entitled to sickness benefit for that day unless since the last of the said three hundred and twelve days and before that day he has requalified for benefit.

(3) Where a person has exhausted his right to either of the said benefits—

- (a) he shall requalify therefor when he has paid thirteen contributions of the appropriate class in respect of contribution weeks begun or ended since the last day for which he was entitled to that benefit ;
- (b) on his requalifying therefor, subsection (1) or (2), as the case may be, of this section shall again apply to him, but, in a case where the period of interruption of employment in which he exhausted his right to that benefit continues after his requalification, as if the part before and the part after his requalification were distinct periods of interruption of employment.

(4) Regulations may provide for treating a person for the purposes of this section as having been entitled to benefit for any day if he would have been so entitled but for any delay or failure to make or prosecute a claim or give a notice :

Provided that a person shall not be so treated where he shows that he did not intend, by failing to acquire or establish a right to benefit for that day, to avoid the necessity of requalifying for benefit under this section.

**Disqualifica-  
tions and  
special  
conditions.**

**22.—(1)** A person who has lost employment in an employed contributor's employment by reason of a stoppage of work which was due to a trade dispute at his place of employment shall be disqualified for receiving unemployment benefit so long as the stoppage of work continues, except in a case where, during the stoppage of work, he has become bona fide employed elsewhere in the occupation which he usually follows or has become regularly engaged in some other occupation :

Provided that this subsection shall not apply in the case of a person who proves—

- (a) that he is not participating in or financing or directly interested in the trade dispute which caused the stoppage of work ; and
- (b) that he does not belong to a grade or class of workers of which, immediately before the commencement of the stoppage, there were members employed at his place of employment any of whom are participating in or financing or directly interested in the dispute.

(2) A person shall be disqualified for receiving unemployment benefit for such period not exceeding six weeks as may be determined in accordance with Part IV of this Act if—

- (a) he has lost his employment in an employed contributor's employment through his misconduct, or has voluntarily left such employment without just cause ;
- (b) after a situation in any suitable employment has been notified to him by an employment exchange or other recognised agency, or by or on behalf of an employer, as vacant or about to become vacant, he has without good cause refused or failed to apply for that situation or refused to accept that situation when offered to him ;
- (c) he has neglected to avail himself of a reasonable opportunity of suitable employment ;
- (d) he has without good cause refused or failed to carry out any written recommendations given to him by an officer of an employment exchange with a view to assisting him to find suitable employment, being recommendations which were reasonable having regard to his circumstances and to the means of obtaining that employment usually adopted in the district in which he resides ; or
- (e) he has without good cause refused or failed to avail himself of a reasonable opportunity of receiving training approved by the Minister of Labour in his case for the purpose of becoming or keeping fit for entry into or return to regular employment.

(3) Regulations may provide for disqualifying a person for receiving sickness benefit for such period not exceeding six weeks as may be determined in accordance with Part IV of this Act if—

- (a) he has become incapable of work through his own misconduct ; or
- (b) he fails without good cause to attend for or to submit himself to such medical or other examination or treatment as may be required in accordance with the regulations, or to observe any prescribed rules of behaviour.

(4) Regulations may also provide for imposing in the case of any class of persons additional conditions with respect to the receipt of unemployment benefit or sickness benefit and restrictions on the rate and duration thereof, if, having regard to special circumstances, it appears to the Minister necessary so to do for the purpose of preventing inequalities, or injustice to the general body of employed persons or of employed and self-employed persons, as the case may be.

## PART II

(5) For the purposes of this section, employment shall not be deemed to be employment suitable in the case of any person if it is either—

- (a) employment in a situation vacant in consequence of a stoppage of work due to a trade dispute ; or
- (b) employment in his usual occupation in the district where he was last ordinarily employed at a rate of remuneration lower, or on conditions less favourable, than those which he might reasonably have expected to obtain having regard to those which he habitually obtained in his usual occupation in that district, or would have obtained had he continued to be so employed ; or
- (c) employment in his usual occupation in any other district at a rate of remuneration lower, or on conditions less favourable, than those generally observed in that district by agreement between associations of employers and of employees, or, failing any such agreement, than those generally recognised in that district by good employers ;

but, after the lapse of such an interval from the date on which he becomes unemployed as in the circumstances of the case is reasonable, employment shall not be deemed to be unsuitable by reason only that it is employment of a kind other than employment in his usual occupation if it is employment at a rate of remuneration not lower, and on conditions not less favourable, than those generally observed by agreement between associations of employers and of employees or, failing any such agreement, than those generally recognised by good employers.

(6) In this section—

- (a) the expression “ place of employment ” in relation to any person, means the factory, workshop, farm or other premises or place at which he was employed, so, however, that, where separate branches of work which are commonly carried on as separate businesses in separate premises or at separate places are in any case carried on in separate departments on the same premises or at the same place, each of those departments shall for the purposes of this paragraph be deemed to be a separate factory or workshop or farm or separate premises or a separate place, as the case may be ;
- (b) the expression “ trade dispute ” means any dispute between employers and employees or between employees and employees which is connected with the employment or non-employment or the terms of employment or the conditions of employment of any persons, whether employees in the employment of the employer with whom the dispute arises or not.

*Maternity benefit*

## PART II

**23.—(1)** Subject to the provisions of this Act, a woman shall be entitled to a maternity grant of the amount specified in relation thereto in Schedule 4 to this Act if she has been confined and either—

Maternity grant.

- (a) she or her husband satisfies the contribution conditions set out in paragraph 2(1) of Schedule 2 to this Act ; or
- (b) she satisfies either—

- (i) the contribution conditions for a maternity allowance ; or

- (ii) any contribution conditions which she is required to satisfy in order to become entitled to a maternity allowance at a reduced rate by virtue of regulations under section 45 of this Act.

(2) Except where regulations otherwise provide, a woman shall not be entitled to a maternity grant in respect of a confinement if on the date of the confinement she is outside Great Britain.

(3) Regulations may provide that a woman confined of twins or a greater number of children shall, if the other conditions for the payment of a maternity grant are satisfied in respect of the confinement, be entitled to a maternity grant for each of them.

(4) Regulations may provide that the provisions of this section shall apply to a woman, in a case where her claim indicates that she so desires, with the substitution for the condition that she has been confined of the condition that she is pregnant and has reached a stage in her pregnancy which is not more than the prescribed number of contribution weeks before that in which it is to be expected that she will be confined, and may modify the contribution conditions for a maternity grant in their application to such a case.

(5) Subject to the provisions of subsection (3) of this section, a woman shall not be entitled to more than one maternity grant in respect of any one confinement.

(6) For the purposes of this section the expression " husband " includes a widow's late husband where the benefit is claimed in respect of a posthumous son or daughter of his.

**24.—(1)** Subject to the provisions of this Act, a woman shall be entitled to a maternity allowance at the weekly rate specified in relation thereto in column 2 of Schedule 3 to this Act if—

Maternity allowance.

- (a) she is pregnant and has reached a stage in her pregnancy which is not more than the prescribed number of

## PART II

weeks before the week in which it is to be expected that she will be confined (in this section referred to as the "expected week of confinement"); and

(b) she satisfies the contribution conditions set out in paragraph 3(1) of Schedule 2 to this Act.

(2) Subject to the following provisions of this section, the period for which a maternity allowance is payable shall be the period of eighteen weeks beginning with the eleventh week before the expected week of confinement.

(3) A woman who has become entitled to a maternity allowance shall cease to be entitled thereto if she dies before the beginning of the period mentioned in subsection (2) of this section; and if such a woman dies after the beginning but before the end of that period the allowance shall not be payable for any week subsequent to that in which she dies.

(4) Regulations may provide that a woman who has become entitled to a maternity allowance shall cease to be entitled thereto if her pregnancy is terminated otherwise than by confinement.

(5) Regulations may make provision, as respects cases where the date of the confinement occurs after the end of the expected week of confinement, for extending the period referred to in subsection (2) of this section until the end of such week (not being later than the sixth week after that in which the date of the confinement occurs) as may be prescribed by the regulations.

(6) Regulations may modify subsections (1)(a) and (b), (2) and (3) of this section in relation to cases where a woman has been confined and either—

(a) she has not made a claim for a maternity allowance in respect of expectation of that confinement (other than any claim which has been disallowed); or

(b) she has made a claim for a maternity allowance in respect of expectation of that confinement (other than a claim which has been disallowed) but the date of the confinement was more than eleven weeks before the expected week of confinement,

and may modify the contribution conditions set out in paragraph 3(1) of Schedule 2 to this Act in their application to such cases by substituting references to the week comprising the date of the confinement for references to the expected week of confinement.



(7) Regulations may provide for disqualifying a woman for receiving a maternity allowance if—

- (a) during the period for which the allowance is payable she does any work as an employed or self-employed person or fails without good cause to observe any prescribed rules of behaviour ; or
- (b) at any time before her confinement occurs she fails without good cause to attend for or to submit herself to any medical examination required in accordance with the regulations.

(8) In this section the expression “ week ” means a contribution week.

25.—(1) In this Part of this Act—

(a) the expression “ confinement ” means labour resulting in the issue of a living child, or labour after twenty-eight weeks of pregnancy resulting in the issue of a child whether alive or dead, and the expression “ confined ” shall be construed accordingly ;

(b) references to the date of the confinement shall be taken as referring, where labour begun on one day results in the issue of a child on another day, to the date of the issue of the child or, if the woman is confined of twins or a greater number of children, to the date of issue of the last of them.

(2) The fact that the mother of an illegitimate child is entitled to maternity benefit shall not be taken into consideration—

- (a) by any justices in England and Wales in deciding whether or not they shall make an order under the Affiliation Proceedings Act 1957 for the payment of the expenses incidental to the birth of the child ; or
- (b) by any court in Scotland in awarding inlying expenses in connection with the birth of the child.

#### *Widow's benefit*

26.—(1) Subject to the provisions of this Act, a widow shall be entitled to widow's allowance at the weekly rate specified in relation thereto in column 2 of Schedule 3 to this Act if—

- (a) the husband satisfied the contribution conditions set out in paragraph 4(1) of Schedule 2 to this Act ; and
- (b) at the husband's death either he was not entitled to a retirement pension or she was under pensionable age.

(2) The period for which widow's allowance is payable to a widow shall be the thirteen weeks next following the husband's death :

Supplemental provisions as to maternity benefit etc.

Widow's allowance.

## PART II

Provided that the allowance shall not be payable for any period after the widow's death or remarriage or for any period during which she is cohabiting with a man as his wife.

(3) In this section the expression "the husband", in relation to a woman who has been married more than once, refers only to her last husband.

Widowed  
mother's  
allowance.

27.—(1) Subject to the provisions of this Act, a widow shall be entitled to a widowed mother's allowance at the weekly rate specified in relation thereto in column 2 of Schedule 3 to this Act if the husband satisfied the contribution conditions set out in paragraph 4(1) of Schedule 2 to this Act and either—

- (a) the widow has a family which satisfies the condition specified in subsection (2) of this section; or
- (b) subject to such exceptions and conditions as may be prescribed, the widow has residing with her a person who is under the age of nineteen years and is, has been, or would, but for the fact that at the husband's death that person had attained the upper limit of the compulsory school age or was not in Great Britain, be or have been, a child falling within paragraph (a), (b) or (c) of the said subsection (2); or
- (c) the widow is pregnant by the husband.

(2) The condition referred to in subsection (1)(a) of this section is that the widow's family includes a child with respect to whom one of the conditions specified in section 42(1) of this Act is for the time being satisfied and who either—

- (a) at the husband's death was, or could have been treated under paragraph 3 of the Schedule to the Family Allowances Act as, a child of his family; or
- (b) is a son or daughter of theirs; or
- (c) subject to such exceptions and conditions as may be prescribed, having at the death of a previous husband of the widow by a marriage which ended with that husband's death been a child of that husband's family, was at the death of the last husband a child of the widow's family.

(3) The period for which a widowed mother's allowance is payable to a widow shall be any period during which she satisfies the requirements of subsection (1)(a), (b) or (c) of this section and for which she is not entitled to a widow's allowance:

Provided that the allowance shall not be payable for any period after the widow's remarriage or for any period during which she is cohabiting with a man as his wife.

(4) In this section, the expression “the husband”, in relation to a woman who has been married more than once, refers only to her last husband.

**28.**—(1) Subject to the provisions of this Act and in particular to paragraphs 2, 3 and 4 of Schedule 11 thereto, a widow shall be entitled to a widow's pension at the weekly rate specified in relation thereto in column 2 of Schedule 3 to this Act if the husband satisfied the contribution conditions set out in paragraph 4(1) of Schedule 2 to this Act and there are also satisfied either—

- (a) the conditions specified in subsection (2) of this section ;  
or
- (b) the conditions specified in subsection (3) thereof.

(2) The conditions referred to in subsection (1)(a) of this section are that at the husband's death—

- (a) he and the widow had been married for not less than three years ; and
- (b) she was over the age of fifty but under the age of sixty-five.

(3) The conditions referred to in subsection (1)(b) of this section are that the widow ceases, or has since 20th December 1964 ceased, to be entitled to a widowed mother's allowance at a time when—

- (a) she is or was over the age of fifty but under the age of sixty-five ; and
- (b) three years have or had elapsed since the date of the marriage in respect of which the allowance is or was payable.

(4) The period for which widow's pension is payable to a widow shall be any period during which she is under the age of sixty-five and for which she is not entitled to a widow's allowance or widowed mother's allowance:

Provided that the pension shall not be payable for any period after the widow's remarriage or for any period during which she is cohabiting with a man as his wife.

(5) Where a widow has been married more than once—

- (a) references in this section to the husband shall refer only to her last husband ; and
- (b) regulations may relax, for the purpose of her right to a widow's pension in respect of her last marriage, the condition contained in subsection (2)(a) or (3)(b) of this section.

#### *Guardian's allowance*

**29.**—(1) Subject to the provisions of this Act, and in particular to section 42(1) thereof, a person shall be entitled to a guardian's allowance.

**PART II** allowance at the weekly rate specified in relation thereto in column 2 of Schedule 3 to this Act in respect of any child who is for the time being a child of his family if—

- (a) the parents of the child are dead ; and
- (b) one at least of the parents was an insured person.

(2) Regulations may modify paragraphs (a) and (b) of the foregoing subsection in relation to cases where—

- (a) a child has been adopted, or is illegitimate ; or
- (b) the marriage of a child's parents was terminated by divorce ; or
- (c) one of the child's parents is dead and the person claiming the allowance shows that he was at the date of the death unaware of, and has failed after all reasonable efforts to discover, the whereabouts of the other parent.

(3) Regulations may provide for the payment of guardian's allowance under this section in respect of a child as if both parents of the child were dead in cases where one parent is dead and the surviving parent is serving (or is to be treated in accordance with the regulations as serving) a sentence of imprisonment of not less than the prescribed length or of imprisonment for life, or is (or is to be so treated as being) in legal custody in any other prescribed circumstances ; and any such regulations may include provision—

- (a) for suspending payment of an allowance awarded by virtue of this subsection where the conviction, sentence or order in consequence of which it was awarded is subject to appeal, and for any matters arising from the decision of any such appeal ; and
- (b) for requiring sums paid by virtue of this subsection by way of guardian's allowance in respect of a child for a period during which one of the child's parents is alive to be repaid by that parent to the National Insurance Fund.

(4) Where subsection (1)(a) and (b) of this section have been modified by virtue of subsection (2) of this section so as to make guardian's allowance payable in respect of a child not on the death of the child's parents but on the death of two persons who are not the child's parents or of whom one is not the child's parent, subsection (3) of this section shall apply as if those persons were the child's parents.

(5) In the case of a child who is a child of the family of a man and his wife, the wife only shall be entitled to a guardian's allowance, but subsections (2) to (6) of section 4 of the Family

Allowances Act (which relate to the persons to receive an allowance under that Act payable in respect of such a child) shall apply in relation to a guardian's allowance as they apply in relation to an allowance under that Act.

### *Retirement pensions*

**30.**—(1) Subject to the provisions of this Act, a person shall be entitled to a retirement pension at the appropriate weekly rate specified in relation thereto in column 2 of Schedule 3 to this Act if—

Retirement pension by virtue of own insurance.

- (a) he is over pensionable age and has retired from regular employment ; and
- (b) he satisfies the contribution conditions set out in paragraph 4(1) of Schedule 2 to this Act.

(2) For the purposes of this Act, a person may, subject to subsection (3) of this section, be treated as having retired from regular employment at any time after he has attained pensionable age—

- (a) whether or not he has previously been engaged in a gainful occupation ;
- (b) notwithstanding that he is engaged or intends to engage in a gainful occupation, if he is engaged or intends to engage therein only occasionally or to an inconsiderable extent or otherwise in circumstances not inconsistent with retirement, or if his earnings can be expected not to exceed, or only occasionally to exceed, the amount any excess over which would, under subsection (7) of this section, involve a reduction of the weekly rate of any retirement pension awarded to him.

(3) For the purposes of this Act, but subject to subsection (4) of this section, a person shall not be treated as having retired from regular employment unless he has complied with the prescribed requirements as to notice of the date of his retirement and—

- (a) where the date of retirement specified in the notice falls before the date when the notice is given, that person shall not be treated as having so retired earlier than on the date of commencement of the prescribed period before the giving of the notice ;
- (b) where the date of retirement specified in the notice falls after the date when the notice is given, an award of a retirement pension as from the date of retirement

## PART II

so specified may be made before that date but shall be conditional on that person's having retired on or before that date.

(4) For the purposes of this Act a person who has not previously retired from regular employment shall be deemed so to retire on the expiration of five years from his attaining pensionable age.

(5) References in this Act to the date of a person's retirement shall be construed in accordance with subsections (2) to (4) of this section.

(6) Subject to the provisions of this Act, a retirement pension shall commence from the date of retirement and shall be payable for life.

(7) Subject to any regulations under section 44(a) of this Act, where the earnings of a beneficiary who is less than five years over pensionable age have exceeded five pounds for the calendar week ending last before any week for which he is entitled to a retirement pension, the weekly rate of his pension shall for the last-mentioned week be reduced by sixpence for each complete shilling of the excess and a further sixpence for each complete shilling by which the earnings exceed six pounds:

Provided that this subsection shall not affect the rate of the pension for the first week after the date of the beneficiary's retirement.

Increase of pension under s. 30 for contributions after pensionable age.

**31.**—(1) Subject to section 30(7) of this Act, paragraphs 7 and 9 of Schedule 11 thereto and any regulations under subsection (2) of this section, the weekly rate of a retirement pension under the said section 30 shall be increased by one shilling for every twelve contributions (not being graduated contributions) as an employed or self-employed person paid by the beneficiary in respect of the period after his attaining pensionable age.

(2) Regulations may provide that, in such cases and subject to such exceptions as may be prescribed, a contribution paid by a woman over pensionable age in respect of any contribution week for the whole of which—

- (a) she is entitled to widow's benefit or to a retirement pension by virtue of her husband's insurance; or
- (b) her husband is entitled in respect of her to an increase of the weekly rate of any benefit,

shall be disregarded for the purposes of subsection (1) of this section.

**32.**—(1) Subject to the provisions of this Act, and in particular to paragraph 5 of Schedule 11 thereto, a woman over pensionable age shall be entitled to a retirement pension by virtue of her husband's insurance at the appropriate weekly rate specified in relation thereto in column 2 of Schedule 3 to this Act if there are satisfied—

**PART II**  
Retirement pension by virtue of husband's insurance.

(a) one of the conditions specified in subsection (2) of this section ; and

(b) the conditions specified in subsection (3) thereof.

(2) The conditions referred to in subsection (1)(a) of this section are—

(a) that the woman is married to the husband at the time when she attains pensionable age ; or

(b) that she has married the husband after attaining that age.

(3) The conditions referred to in subsection (1)(b) of this section are—

(a) that either—

(i) the husband is over pensionable age and both he and the woman have retired from regular employment ; or

(ii) the husband is dead ; and

(b) that the husband satisfies the contribution conditions set out in paragraph 4(1) of Schedule 2 to this Act ; and

(c) in a case where the woman has married the husband after attaining pensionable age, such further conditions as may be prescribed.

(4) Subject to the provisions of this Act, a retirement pension payable to a woman by virtue of subsection (1) of this section shall commence from the date on which the provisions of that subsection are satisfied in relation to the pension and shall be payable for life.

(5) Section 30(7) of this Act shall apply to a retirement pension payable to a woman by virtue of her husband's insurance as it applies to a pension payable by virtue of a person's own insurance.

**33.**—(1) A woman shall not be entitled for the same period to more than one retirement pension, but if she would be so entitled but for this subsection may, on such occasion and in such manner as may be prescribed, choose which she shall be entitled to.

Special provisions as to retirement pension for woman.

## PART II

(2) Where on attaining pensionable age a woman is married, she shall not be entitled under section 30 of this Act to a retirement pension by virtue of her own insurance unless either—

- (a) the number of contributions paid by or credited to her in respect of the period between the date of the marriage and her attaining pensionable age is not less than one half of the number of complete contribution weeks in that period ; or
- (b) the said period is less than three years.

(3) Subject to paragraph 6 of Schedule 11 to this Act, where immediately before attaining pensionable age a woman is a widow, she may elect that, in calculating for the purpose of her right under the said section 30 to a retirement pension by virtue of her own insurance the yearly average of the contributions paid by or credited to her, there shall be treated as so paid or credited either—

- (a) for each contribution year falling wholly or partly before the death of her husband (being, if she has been married more than once, her last husband) ; or
- (b) for each contribution year falling wholly or partly during the period of their marriage,

a number of contributions equal to the yearly average (ascertained as at the date of his attaining pensionable age or dying under that age) of the contributions paid by or credited to him, instead of the number of contributions actually paid by or credited to her for that year.

(4) Any reference in this section to contributions shall be construed as a reference to contributions other than graduated contributions.

Increase in woman's retirement pension in certain cases.

34.—(1) Subject to section 30(7) of this Act and to paragraph 8 of Schedule 11 thereto, in respect of any contributions as an employed or self-employed person paid by a man for any period after his attaining pensionable age—

- (a) the weekly rate of any retirement pension under section 32 of this Act payable to his wife or widow by virtue of his insurance shall be increased by sixpence for every twelve contributions other than those paid for a period before she attains pensionable age ; and
- (b) the weekly rate of any retirement pension payable to his widow under the said section 32 by virtue of his insurance or under section 30 of this Act by virtue of her own insurance shall be increased by sixpence for every twelve contributions (in addition to the increase, if any, under paragraph (a) of this subsection).



(2) Subject to the said paragraph 8, where by virtue of such an election as is provided for by section 35 of this Act a woman pays or has paid contributions as an employed or self-employed person for a period after her attaining pensionable age, then in relation to a retirement pension under the said section 32 payable to her by virtue of her husband's insurance the contributions so paid by her for any period after his death shall be taken into account under subsection (1) of this section as if they were contributions paid by the husband as mentioned in that subsection.

(3) In relation to a woman married after attaining pensionable age, the foregoing provisions of this section shall have effect subject to any prescribed modifications.

(4) Any reference in this section to contributions shall be construed as a reference to contributions other than graduated contributions.

**35.**—(1) Regulations may provide that, in the case of a person of such description as may be prescribed who—

- (a)* has retired from regular employment or has otherwise become entitled to a retirement pension but is, in the case of a woman, under the age of sixty-five or, in the case of a man, under the age of seventy; and
- (b)* elects, in such manner and in accordance with such conditions as may be prescribed, that the regulations shall apply in his case,

Re-entry into regular employment after retirement.

this Act shall have effect as if that person had not retired or become entitled as aforesaid:

Provided that, where a husband and wife have both become entitled to retirement pensions by virtue of the husband's insurance, the husband shall not be entitled to elect as aforesaid without the consent of the wife, unless that consent is unreasonably withheld.

(2) Any such regulations may make such modifications of this Act in its application in a case where a person elects as aforesaid as may appear to the Minister necessary or expedient, and may in particular provide for determining how contributions (other than graduated contributions) paid by that person, whether before or after that person's first retirement or, as the case may be, first becoming entitled to a retirement pension, are to be dealt with for the purposes of section 31(1) of, or paragraph 7 or 8(2) of Schedule 11 to, this Act.

#### *Graduated retirement benefit*

**36.**—(1) Subject to the provisions of this Act, graduated retirement benefit shall be payable to any person who is over pensionable age and has retired from regular employment, and shall be an increase in the weekly rate of his retirement pension

Graduated retirement benefit.

**PART II** equal to sixpence for each unit, ascertained in accordance with subsections (2) and (3) of this section, of the graduated contributions properly paid by him as an insured person.

(2) For the purpose of graduated retirement benefit the units of graduated contributions shall be as follows:—

(a) in the case of contributions calculated at the rate of four and a quarter per cent. specified in section 4(1)(c) of this Act, the units shall be seven pounds ten shillings for men and nine pounds for women; and

(b) in the case of contributions calculated at any rate having effect under section 5(1)(b) of this Act, the units shall be of such amounts as may be specified for men and women respectively by order of the Minister, being amounts which maintain the same proportions as under paragraph (a) of this subsection between the percentage used in calculating the contributions and the amount of the unit, except for adjusting the amount of a unit to the nearest shilling above, or to the nearest shilling below, the proportionate amount.

(3) Where a person's graduated contributions calculated at any of the said rates do not make an exact number of units—

(a) the incomplete fraction of a unit and any similar fraction resulting from his contributions calculated at any of the other rates shall be added together to produce (so far as they go) a further unit or units;

(b) subject to the foregoing paragraph, any incomplete fraction of a unit (including a fraction resulting from the addition under that paragraph) shall, if it is one half or more, be treated as a complete unit.

(4) Where a person does not retire from regular employment on attaining pensionable age, then for the purpose of calculating the graduated retirement benefit payable to him from the date of his retirement there shall be added to the amount of the graduated contributions properly paid by him one half of the aggregate graduated retirement benefit which would have been payable to him for the period before that date if he had retired from regular employment on attaining pensionable age and had received that benefit for the whole of the period without any interruption or abatement; and the number of units paid by him shall be determined as if the addition made in respect of benefit for any week had been a contribution paid at the rate appropriate to a payment of remuneration made in that week.

(5) For the purposes of subsection (4) of this section, the Minister may by regulations provide for treating all or any of the graduated contributions paid by a person in the income tax year in which he attained pensionable age as having been paid before, or as having been paid after, the day on which he attained that age, whether or not the contribution in question was so paid.

(6) Subject to any regulations under section 44(b) of this Act, the foregoing provisions of this section shall have effect subject to section 30(7) of this Act.

(7) A person who has attained pensionable age and retired from regular employment, but is not entitled to a retirement pension, shall be treated for the purposes of the foregoing provisions of this section as receiving a retirement pension at a nominal weekly rate :

Provided that—

- (a) this subsection shall not confer any right to graduated retirement benefit on a person who would be entitled to a retirement pension but for some provision of this Act or of regulations disqualifying him for receipt of it ; and
- (b) regulations may provide that any right by virtue of this subsection to benefit at less than a specified weekly rate shall be satisfied either altogether or for a specified period by the making of a single payment of the prescribed amount.

37.—(1) Subject to the provisions of this section, where a man, having paid graduated contributions as an insured person, dies leaving a widow, and she either has attained pensionable age at the time of his death or remains his widow when she attains that age, then section 36 of this Act shall apply as if the increase in the weekly rate of her retirement pension provided for by subsection (1) thereof were the amount there specified by reference to her graduated contributions plus sixpence for every shilling or part of a shilling of the weekly rate of his graduated retirement benefit.

Special provisions as to graduated retirement benefit for widows.

(2) For the purposes of subsection (1) of this section, the weekly rate of the husband's graduated retirement benefit shall (whether or not he was receiving or entitled to receive any such benefit) be taken to have been the weekly rate appropriate to the amount of graduated contributions paid by him together with any addition under section 36(4) of this Act ; and where

## PART II

at his death he had attained pensionable age but had not retired from regular employment, that addition shall be computed as if he had retired from regular employment immediately before his death.

(3) A woman's right to graduated retirement benefit by virtue of this section shall be brought into account under section 36(4) of this Act in determining the graduated retirement benefit payable to her under the said section 36:

Provided that, if the husband died after she attained pensionable age, she shall for the purposes of this subsection be treated as not having attained pensionable age until the date of his death.

(4) A woman's right to graduated retirement benefit by virtue of this section in respect of a husband she marries after she attains pensionable age shall be subject to such additional conditions as may be prescribed; and except as may be provided by regulations a woman more than once married shall not be entitled for the same period to any graduated retirement benefit by virtue of this section in respect of more than one of the husbands.

(5) Regulations may provide that where a woman is entitled to graduated retirement benefit and to a widowed mother's allowance the graduated retirement benefit shall be an increase in the weekly rate of that allowance; and where that benefit is such an increase, section 36(6) and (7) of this Act shall not apply.

*Child's special allowance*

**Child's  
special  
allowance.**

**38.** Subject to the provisions of this Act, and in particular to section 42 thereof, a woman whose marriage has been terminated by divorce shall be entitled to child's special allowance at the weekly rate specified in relation thereto in column 2 of Schedule 3 to this Act if—

- (a) the husband of that marriage is dead and satisfied the contribution conditions set out in paragraph 4(1) of Schedule 2 to this Act; and
- (b) she has a family which includes a child who at that husband's death was, or but for the fact that the child was not then in Great Britain would have been, either a child of her family or, where the child is issue of theirs within the meaning of the Family Allowances Act, a child of that husband's family; and

- (c) that husband had before his death been contributing at not less than the prescribed weekly rate to the cost of providing for that child :

PART II

Provided that the allowance shall not be payable for any period after her remarriage or for any period during which she is cohabiting with a man as his wife.

### *Death grant*

39.—(1) Subject to the provisions of this Act, and in particular to paragraph 10 of Schedule 11 thereto, a death grant of the amount specified in relation thereto in Schedule 4 to this Act shall be payable in respect of the death of any person (hereafter in this section referred to as “the deceased”) if the deceased either himself satisfied the contribution conditions set out in paragraph 5(1) of Schedule 2 to this Act, or was at death the husband, wife, widower, widow, or a child of the family, of a person satisfying those conditions, or a child who—

- (a) had immediately before the death of some other person satisfying those conditions, been a child of the family of that other person ; or
- (b) was a posthumous son or daughter of a man satisfying those conditions.

(2) With respect to cases where the deceased was at death a child but the requirements of the foregoing subsection are not satisfied, regulations may provide for death grant to be payable if the contribution conditions aforesaid were satisfied by such other person as may be prescribed.

(3) Where at his death the deceased was not a child but was under the age of nineteen years and would, if he had been under the age of sixteen years, have been a child by virtue of section 2(1)(c) of the Family Allowances Act (which relates to persons incapacitated by reason of illness or disability of mind or body), then, for the purposes of the foregoing provisions of this section, the deceased shall be treated as if he had been a child at his death.

(4) Except where regulations otherwise provide, a death grant shall not be payable in respect of a death occurring outside Great Britain.

### *Benefit in respect of children*

40.—(1) Subject to subsections (5) and (6) of this section and to sections 41(4) and 42 of this Act, the weekly rate of unemployment benefit, sickness benefit, a maternity allowance, a retirement pension or a widow’s allowance shall, for any period for which the beneficiary has a family which includes a child or children, Increase of benefit for children.

**PART II** be increased in respect of that child or each respectively of those children by the appropriate amount specified in relation to the benefit in question in column 3, 4 or 5 of Schedule 3 to this Act.

(2) In the application of subsection (1) of this section to a maternity allowance, references therein to a child or children shall include references to any child or children born to the beneficiary on the occasion of the confinement by reason of whose actual or expected occurrence she became entitled to the allowance.

(3) Subject to section 42 of this Act, the weekly rate of a widowed mother's allowance payable by virtue of subsection (1)(a) of section 27 of this Act shall be increased for any period in respect of the child or, if more than one, each respectively of the children falling within paragraph (a), (b) or (c) of subsection (2) of the said section 27 for the time being included in her family by the appropriate amount specified in relation to that allowance in the said column 3, 4 or 5.

(4) Subject to section 42 of this Act, the weekly rate of a child's special allowance shall, for any period for which the beneficiary has a family which includes two or more children with respect to whom the conditions specified in section 38(b) and (c) of this Act are satisfied, be increased in respect of each respectively of those children other than the elder or eldest by the appropriate amount specified in relation to that allowance in the said column 4 or 5.

(5) Where the beneficiary by whom an increase of benefit under this section is claimed is a married woman residing with her husband, it shall be an additional condition with respect to receipt of that increase that her husband is incapable of self-support.

(6) Regulations may provide that subsection (1) of this section shall cease to apply to a maternity allowance or shall apply to such an allowance only in prescribed cases.

Additional provisions with respect to increase of benefit for children.

**41.—**(1) The provisions of this section shall have effect with respect to increases under section 40 of this Act of benefits other than a child's special allowance.

(2) Subject to section 42 of this Act, a child of the family of any woman for the time being residing with the beneficiary shall be treated for the purposes of the said section 40 as a child of the beneficiary's family if the child—

(a) is an illegitimate son or daughter of theirs ; or

(b) was born not less than six months before the day for which the increase provided for by that section is claimed and wholly or mainly maintained by the beneficiary throughout the six months ending immediately before that day.

(3) Subject to the said section 42, where a man is entitled to unemployment benefit, sickness benefit or a retirement pension, there shall be treated for the purposes of the said section 40 as included in the beneficiary's family any child who, on the day for which the increase provided for by that section, is claimed, though not so included, could have been treated under paragraph 3 of the Schedule to the Family Allowances Act as so included, or could have been treated under that paragraph as so included but for the fact that the beneficiary is contributing to the cost of providing for the child at a weekly rate which, though not less than the prescribed rate, is less than the minimum rate for the time being required for the purposes of section 3(2) of that Act.

(4) In the case of a retirement pension—

(a) section 40(1) of this Act, so far as it relates to the amount of the increase, shall have effect subject to section 30(7) of this Act ;

(b) where a man and his wife are both entitled to a pension by virtue of his insurance—

(i) they shall not both be entitled for the same period to an increase under the said section 40(1) in respect of the same child ;

(ii) if they would both (but for this paragraph) be entitled for the same period to such an increase at the rate applicable to an only, elder or eldest child in respect of different children, one of them shall be entitled to an increase at that rate and the other (subject to sub-paragraph (i) of this paragraph) to an increase at the rate applicable to a child other than an only, elder or eldest child ;

(c) for any reference in subsection (2) of this section to the day for which the increase provided for by the said section 40 is claimed there shall be substituted a reference to the date of retirement or, where the beneficiary is a woman who became entitled to the pension without having retired, the date when she so became entitled ;

and where, but for paragraph (b) of this subsection, a man and his wife would both be entitled to an increase of a retirement pension under the said section 40(1), regulations may make provision as to their priority.

**PART II**  
**Limitations**  
**on payment**  
**of benefit**  
**in respect**  
**of children.**

**42.—(1)** Where, apart from this subsection, a person is entitled to receive, in respect of a particular child who is, or who falls to be treated for the purposes of the relevant provision as, a child of that person's family, payment of an amount by way of a guardian's allowance under section 29 or a child's special allowance under section 38 of this Act or of an increase under any of the provisions of section 40 of this Act of any benefit, that amount shall not be payable unless one of the following conditions is satisfied, that is to say—

- (a) that the child in question is living with the beneficiary ;  
or
- (b) that contributions to the cost of providing for the child in question are being made at a weekly rate not less than that of the amount in question by the beneficiary, or, where the beneficiary is one of spouses living together, by those spouses taken together, being, if an allowance under the Family Allowances Act is payable in respect of the child as a child of the beneficiary's family, contributions over and above those required for the purposes of section 3(2) of that Act or, as the case may be, for the purposes of the proviso to paragraph 1(1) of the Schedule to that Act.

(2) For the purposes of the foregoing subsection, a child's special allowance shall be treated as a payment in respect of an only, or the elder or eldest, child with respect to whom the conditions specified in section 38(b) and (c) of this Act are satisfied, without prejudice, however, to any payment by way of an increase of the allowance in respect of any other such child under section 40(4) of this Act.

(3) Where a person is entitled in respect of a child to a guardian's allowance under section 29 of this Act, the amount, if any, payable to that or any other person by way of any other benefit under this Act in respect of children of any family shall be such, and such only, as would be payable if the first-mentioned child were not included or treated as included in any family.

*Benefit in respect of adult dependants*

**Increase of**  
**benefit for**  
**adult**  
**dependants.**

**43.—(1)** Subject to the provisions of this section, the weekly rate of unemployment benefit, sickness benefit or a retirement pension shall be increased by the amount respectively specified in relation to the benefit in question in column 6 of Schedule 3 to this Act for any period during which—

- (a) the beneficiary is—
  - (i) residing with his wife ; or
  - (ii) contributing to the maintenance of his wife at a weekly rate of not less than the said amount ; and



- (b) his wife is not engaged in any gainful occupation or occupations from which her weekly earnings exceed that amount.

(2) Subject to subsection (3) of this section, the weekly rate of unemployment benefit or sickness benefit shall, except in the case of a beneficiary entitled to an increase thereof in respect of his wife under subsection (1) of this section, be increased by the amount specified as aforesaid—

- (a) for any period during which the beneficiary is wholly or mainly maintaining her husband and he is incapable of self-support ; or
- (b) for any period during which the beneficiary has residing with him and is wholly or mainly maintaining such other relative as may be prescribed, being a relative in relation to whom such further conditions as may be prescribed are fulfilled ; or
- (c) for any period during which some female person (not being a child) has the care of a child or children of the beneficiary's family, or of a child or children treated as such for the purposes of section 40 of this Act, being a person in relation to whom such further conditions as may be prescribed are fulfilled :

Provided that a beneficiary shall not be entitled for the same period to an increase of benefit under this subsection in respect of more than one person.

(3) Where a person is entitled to unemployment benefit or sickness benefit by virtue of section 19(3) of this Act—

- (a) paragraphs (a) and (b) of subsection (2) of this section shall not apply ; and
- (b) if the beneficiary would have been entitled only by virtue of section 45 of this Act to the retirement pension by reference to which the weekly rate of the unemployment benefit or sickness benefit is determined, the amount of any increase under this section of that weekly rate shall be that which would have been applicable by virtue of the said section 45 in the case of such an increase of the weekly rate of that pension.

(4) The weekly rate of a retirement pension shall be increased by the amount specified as aforesaid for any period with respect to which the requirements of subsection (2)(c) of this section are satisfied in respect of the beneficiary :

Provided that this subsection shall not apply if the beneficiary—

- (a) is a man entitled to an increase in respect of his wife under subsection (1) of this section ; or

## PART II

(b) is a man whose wife is entitled to a retirement pension by virtue of his insurance ; or

(c) is a woman entitled to the pension by virtue of her husband's insurance.

(5) In the case of a retirement pension, this section, so far as it relates to the amount of the increase, shall have effect subject to section 30(7) of this Act.

(6) Subject to subsection (7) of this section, the weekly rate of a maternity allowance shall be increased by the amount specified as aforesaid for any period such as is mentioned in subsection (2)(a), (b) or (c) of this section, but a woman shall not be entitled for the same period to an increase of benefit by virtue of this subsection in respect of more than one person.

(7) The weekly rate of a maternity allowance shall not be increased under subsection (6) of this section in respect of any person for any such period as is mentioned in subsection (2)(b) or (c) of this section unless the beneficiary would, if she were entitled to sickness benefit for that period, be entitled for that period to an increase of sickness benefit in respect of that person if she had made the necessary claim ; and for the purpose of the application of the provisions of this subsection, any such period shall be deemed not to include any day which under section 20(1)(e) of this Act is to be disregarded in computing a period of consecutive days for the purposes of any provision of this Act relating to unemployment benefit or sickness benefit.

(8) Regulations may provide that the weekly rate of a maternity allowance shall no longer be increased under subsection (6) of this section, or shall be so increased only in prescribed cases, and may vary or revoke the provisions of subsection (7) of this section.

(9) In this section, the expression "relative" does not include any person who is a child, but includes a person who is a relative by marriage or adoption and a person who would be a relative if some person born illegitimate had been born legitimate.

*Additional rights to benefit*

44. Regulations may—

(a) alter—

(i) the amount of earnings which under section 30(7) of this Act is to be taken into consideration in calculating the weekly rate of the pension of any classes of beneficiary ;

(ii) the sum by which under the said section 30(7) the weekly rate of the pension is to be reduced for each shilling of the excess ;

Power to alter earnings rules.

- (b) notwithstanding anything in section 36(6) of this Act, provide that the said section 30(7) shall not reduce the amounts payable as graduated retirement benefit, but that those amounts shall be payable as if that benefit were a separate benefit not subject to the said section 30(7).

**45.—**(1) Subject to the provisions of this section, regulations may provide for entitling to unemployment benefit, sickness benefit, a maternity allowance, widow's benefit, a retirement pension or a death grant persons who would be entitled thereto but for the fact—

Partial satisfaction of contribution conditions.

- (a) in the case of benefit of any description other than maternity allowance, that the relevant contribution conditions are not satisfied as respects the number of contributions paid or credited in a contribution year or the yearly average of contributions paid or credited ;
- (b) in the case of maternity allowance, that the relevant contribution conditions, though satisfied as respects the twenty-six contributions required to have been actually paid, are not satisfied as respects the fifty contributions required to have been paid by or credited to the claimant.

(2) The reference in subsection (1)(b) of this section to the relevant contribution conditions includes a reference to those conditions as modified by regulations in their application to cases falling within section 24(6) of this Act.

(3) Regulations under this section shall provide that benefit payable by virtue of any such regulations shall be payable at a rate, or shall be of an amount, less than that specified in Schedule 3 or 4 to this Act, and the rate or amount prescribed by the regulations may vary with the extent to which the contribution conditions are satisfied :

Provided that the amount of—

- (a) any increase of benefit in respect of a child ; and
- (b) any increase of a retirement pension in respect of contributions paid after attaining pensionable age,

shall be the same as if the relevant contribution conditions had been fully satisfied.

(4) Regulations under this section shall apply to child's special allowance in like manner as they apply to widow's benefit, except that the weekly rate of such an allowance payable by virtue of those regulations shall be the same as if the relevant contribution conditions had been fully satisfied.

**PART II**  
**Supplementary**  
**schemes.**

**46.—(1)** Any body of persons claiming to represent, or to be entitled to be treated as representing, insured persons of any class and (if or in so far as the class is a class of employed persons) their employers may submit to the Minister a scheme (hereafter in this Act referred to as a “supplementary scheme”) for supplementing the rights conferred on those insured persons by this Act, whether by providing for additional payments in cases for which benefit is provided by this Act, or by providing for payments in other cases, or otherwise.

(2) The Minister may by order approve, whether with or without amendment, any supplementary scheme if he is satisfied that it is expedient that the scheme should come into operation :

Provided that the Minister before approving a supplementary scheme shall take steps to ascertain so far as practicable the views of any insured persons or employers affected thereby who in his opinion are not represented by the body submitting the scheme.

(3) Subject to the provisions of this section, a supplementary scheme may—

- (a) apply for the purposes of the scheme (including in particular the purpose of determining any question as to the application of the scheme to any person or class of persons) any of the provisions of this Act or of regulations, with or without modifications ;
- (b) make such provision for the constitution of a body to be charged with the administration of the scheme and with respect to the supervision of the administration of the scheme and accounts as the Minister considers to be necessary for the purpose of giving effect to the scheme (including provision for the making of returns to the Minister as to matters affecting the operation of the scheme) ;
- (c) provide for the participation of the Minister in the administration of the scheme to such an extent and for such purposes as may be therein specified ;
- (d) provide for the defraying, out of any funds which may be available for the purposes of the scheme, of such fees and other charges as may be determined by the Minister, with the concurrence of the Treasury, in respect of the participation of the Minister in the administration of the scheme as aforesaid ;
- (e) contain such other provisions as the Minister considers to be necessary for the purpose of giving effect to the scheme.

(4) A supplementary scheme may empower the body charged with the administration of the scheme to make, if the Minister so directs, such temporary modifications in any of the rates of

contribution or the rates or periods of benefit under the scheme as are, in the opinion of the Minister, sufficient to secure the solvency of the fund constituted under the scheme.

(5) No part of the funds required for providing benefits under a supplementary scheme or otherwise in connection therewith shall be derived from moneys provided by Parliament :

Provided that nothing in this subsection shall prevent the making, in respect of persons whose remuneration is or may be defrayed out of moneys provided by Parliament, of a scheme whereunder contributions are payable by employers.

(6) The provisions of this Act other than this section and section 47 thereof, and the provisions of any regulations, shall not, except in so far as they are applied by a supplementary scheme, apply to or have effect in relation to or for the purposes of the scheme.

(7) Subject to the said section 47, a supplementary scheme when approved by the Minister shall continue in force until determined in accordance with the provisions thereof.

**47.—(1)** The Minister may by order—

(a) vary or amend the provisions of a supplementary scheme in any manner and at any time if so requested by—

(i) the body by whom it was submitted, or any other body of persons which in his opinion is concerned as representing insured persons or employers ;  
or

(ii) the body charged with the administration of the scheme ; and

(b) where it appears to him that, having regard to any periodic audit and valuation, the fund constituted under the scheme—

(i) is or is likely to become, and is likely to continue to be, insufficient to discharge its liabilities ; or

(ii) is and is likely to continue to be more than reasonably sufficient to discharge its liabilities,

after consultation with the last-mentioned body make such modifications in any of the rates of contribution or the rates or periods of benefit under the scheme as appear to him to be required in order to make the fund, as the case may be, sufficient or no more than reasonably sufficient to discharge its liabilities.

(2) An order under subsection (1) of this section with respect to any supplementary scheme may replace all or any of the provisions of the scheme (whether or not previously amended,

Amendment or consolidation of supplementary schemes.

## PART II

varied or modified under that subsection) with new provisions consolidating those provisions as they are to have effect with the amendments, variations or modifications to be made by the order.

(3) The Minister after consulting the body charged with the administration of a supplementary scheme may make an order under this subsection for the purpose of consolidating the provisions of the scheme as for the time being amended, varied or modified.

(4) Any order made by virtue of subsection (2) or (3) of this section may revoke previous orders under this section relating to the scheme so far as they are superseded by the consolidation or have otherwise become obsolete or unnecessary.

*Miscellaneous provisions as to benefit*

Claims and notices.

**48.**—(1) Subject to subsection (2) of this section and to paragraph 5(2) of Schedule 11 to this Act, it shall be a condition of any person's right to any benefit that he makes a claim therefor in the prescribed manner.

(2) Any claim for any benefit under this Act may be treated—

(a) for the purposes of this section as a claim, in the alternative, for such other benefit thereunder as may be prescribed ; or

(b) for the purposes of the Industrial Injuries Act as a claim, in the alternative, for such benefit under that Act as may be prescribed ; or

(c) for the purposes of the Family Allowances Act (in any prescribed cases) as a claim, in the alternative, for a payment under that Act ;

and any claim for benefit under the Industrial Injuries Act or a payment under the Family Allowances Act may be treated for the purposes of this section as a claim, in the alternative, for such benefit under this Act as may be prescribed.

(3) For the purposes of this Part of this Act any claim or notice made or sent by post shall be deemed to have been made or given on the day on which it was posted.

Disqualification for or suspension of benefit.

**49.**—(1) Except where regulations otherwise provide, a person shall be disqualified for receiving any benefit, and an increase of benefit shall not be payable in respect of any person as the beneficiary's wife or husband, for any period during which that person—

(a) is absent from Great Britain ; or

(b) is undergoing imprisonment or detention in legal custody.

(2) Regulations may provide for the suspension of payment to or in respect of any person during any such period as aforesaid of benefit which is excepted from the operation of subsection (1) of this section or which is payable otherwise than in respect of that period.

(3) Regulations may provide for disqualifying a person—

(a) subject to paragraph 5(2) of Schedule 11 to this Act, for the receipt of any benefit if he fails to make his claim therefor within the prescribed time; and

(b) for the receipt of sickness benefit if he fails, on becoming or again becoming incapable of work, to give the prescribed notice of that fact within the prescribed time:

Provided that any such regulations shall provide for extending, subject to any prescribed conditions, the time within which the claim may be made or notice may be given in cases where good cause is shown for delay.

(4) Notwithstanding any regulations made by virtue of the proviso to subsection (3) of this section, no sum shall be paid to any person—

(a) on account of maternity grant in respect of a confinement occurring more than six months before the date on which the claim for the grant is made;

(b) on account of death grant in any case where the prescribed time for making a claim falls to be extended by virtue of the said proviso by more than six months;

(c) subject to paragraph 5(2) of Schedule 11 to this Act, on account of any other benefit in respect of any period more than six months before the date on which the claim for the benefit is made;

but regulations made by virtue of subsection (3)(a) of this section may vary or revoke the provisions of this subsection with respect to any benefit.

(5) Subject to subsection (6) of this section, where it appears to the Minister that a question has arisen whether—

(a) the conditions for the receipt of benefit payable under an award are or were fulfilled; or

(b) an award of benefit ought to be revised in accordance with Part IV of this Act,

he may direct that payment of the benefit shall be suspended in whole or in part until that question has been determined:

Provided that this subsection shall not apply in any case where the question has arisen as to whether the claimant has ceased to be entitled to receive unemployment benefit by reason of any of the provisions of section 22(2)(b) to (e) of this Act.

## PART II

(6) Regulations may provide that subsection (5) of this section shall cease to apply to any case, or to cases of any specified description, to which it would otherwise apply, or shall apply to cases of any specified description to which it would not otherwise apply.

## Overlapping benefits, &amp;c.

**50.**—(1) Without prejudice to paragraph 11 of Schedule 11 to this Act, regulations may provide—

(a) for adjusting benefit payable to or in respect of any person, or the conditions for the receipt thereof, where—

(i) any pension or allowance payable out of public funds (excluding an allowance under the Family Allowances Act, but including any other benefit under this Act whether of the same or a different description) is payable to or in respect of that person or that person's wife or husband; or

(ii) that person is undergoing medical or other treatment as an in-patient in a hospital or similar institution;

(b) for suspending payment of benefit to a person during any period during which he is undergoing medical or other treatment as aforesaid.

(2) Where but for regulations made by virtue of subsection (1)(a) of this section two persons would both be entitled to an increase of benefit in respect of a third person, regulations may make provision as to their priority.

## Disqualifications, etc. to be disregarded for certain purposes.

**51.** Regulations may provide that a person who would be entitled to any benefit but for the operation of section 49 or 50 of, or paragraph 11 of Schedule 11 to, this Act or of any provision of this Act disqualifying him for receipt of that benefit shall be treated as if entitled thereto for the purpose of any rights or obligations under this Part of this Act (whether of himself or any other person) which depend on his being so entitled, other than the right to payment of that benefit:

Provided that regulations under this section shall not provide that a person disqualified for receiving unemployment benefit or sickness benefit by reason only of a delay or failure to make a claim or give a notice shall be treated as having been entitled thereto for the purpose of ascertaining whether his right to that benefit has been exhausted.

## Administration of benefit.

**52.**—(1) Provision may be made by regulations as to the time and manner of payment of benefit, and as to the information and evidence to be furnished by beneficiaries when applying for



payment, and regulations made jointly by the Minister and the Postmaster General may provide for payment through the Post Office.

PART II

(2) Regulations made under this section as to the time of payment of benefit may provide—

- (a) notwithstanding anything in this Act, for adjusting the commencement and termination of benefit, or of changes in the rate of benefit, so that, except in the case of unemployment benefit and sickness benefit, payments shall not be made in respect of periods less than a week or at different rates for different parts of a week ;
- (b) for extinguishing the right to any sum payable by way of benefit where payment thereof is not obtained within six months or such shorter period as may be prescribed from the time at which that sum is receivable in accordance with the regulations.

(3) Regulations may also provide—

- (a) for enabling a person to be appointed to exercise, on behalf of a claimant or beneficiary who is a child or who may be or become unable for the time being to act, any right or power which the claimant or beneficiary may be entitled to exercise under this Act, and for authorising a person so appointed to receive and deal with any sum payable by way of benefit on behalf of the claimant or beneficiary ;
- (b) in connection with the death of any person, for enabling a claim for benefit to be made or proceeded with in his name, for authorising payment or distribution of benefit to or amongst persons claiming as his personal representatives, legatees, next of kin or creditors (or, in cases of illegitimacy of deceased persons, to or amongst others) and for dispensing with strict proof of the title of persons so claiming.

(4) Regulations under paragraph (b) of subsection (3) of this section may make provision with respect to claims for, and the payment of, death grant as if it were a benefit due to the deceased at his death and as if the references in that paragraph to creditors included a reference to any person who gives an undertaking in writing to pay the whole or part of the deceased's funeral expenses ; and for the purposes of the said paragraph (b) the expression "next of kin" shall be construed as referring—

- (a) in England and Wales, to persons who would take beneficially on an intestacy under the provisions of Part IV of the Administration of Estates Act 1925 ;

1925 c. 23.

21\*3

## PART II

(b) in Scotland, to the persons entitled to the moveable estate of the deceased on intestacy.

Benefit to be inalienable.

53. Subject to the provisions of this Act, every assignment of, or charge on, benefit, and every agreement to assign or charge benefit, shall be void, and, on the bankruptcy, or, in Scotland, on the sequestration of the estate, of a beneficiary, the benefit shall not pass to any trustee or other person acting on behalf of his creditors.

*Supplementary*

Proceedings by employees for benefit lost by employer's default.

54.—(1) Where an employer has failed or neglected—

(a) to pay contributions which under this Act he is liable to pay on behalf of any employed person in his employment; or

(b) to comply, in relation to any such person, with the requirements of any regulations relating to the payment and collection of contributions,

and by reason thereof that person has lost, in whole or in part, any unemployment benefit, sickness benefit, or maternity benefit to which he or she would have been entitled, that person shall be entitled to recover summarily from the employer as a civil debt a sum equal to the amount of the benefit so lost.

(2) Where the employed person is a man, his wife or widow shall have the same right to recover under the foregoing subsection in respect of maternity benefit lost by her as if the employer's failure or neglect had been in respect of her.

(3) Proceedings may be taken under this section notwithstanding that proceedings have been taken under any other provision of this Act in respect of the same failure or neglect.

(4) Proceedings under this section may, notwithstanding any enactment to the contrary, be brought at any time within one year after the date on which the employed person or his wife or widow, but for the failure or neglect of the employer, would have been entitled to receive the benefit lost.

(5) In the application of subsection (1) of this section to Scotland, the word "summarily" shall be omitted.

Provisions as to maintenance.

55.—(1) Regulations may provide for determining the circumstances in which a person is or is not to be deemed for the purposes of this Part of this Act to be wholly or mainly maintaining, or to be contributing at any weekly rate to the maintenance of, another person or to be or have been contributing at any weekly rate to the cost of providing for a child.

## PART II.

(2) Regulations under the foregoing subsection may provide, for the purpose of the provisions relating to an increase of benefit in respect of a wife or other adult dependant, that where—

- (a) a person is partly maintained by each of two or more beneficiaries, each of whom would be entitled to such an increase in respect of that person if he were wholly or mainly maintaining that person ; and
- (b) the contributions made by those two or more beneficiaries towards the maintenance of the person amount in the aggregate to sums which would, if they had been contributed by one of those beneficiaries, be sufficient to satisfy the requirements of regulations made by virtue of subsection (1) of this section,

that person shall be deemed for the purpose of the said provisions to be wholly or mainly maintained by such of those beneficiaries as may be prescribed.

(3) Regulations may provide for any sum or sums paid by a person by way of contribution towards either or both of the following, that is to say, the maintenance of his wife and the cost of providing for one or more children, to be treated for the purposes of section 38(c), 41(3), 42(1)(b) or 43(1)(a)(ii) of this Act as such contributions, of such respective amounts equal in the aggregate to the said sum or sums, in respect of such persons, as may be determined in accordance with the regulations so as to secure as large a payment as possible by way of benefit in respect of dependants.

## PART III

## NON-PARTICIPATING EMPLOYMENTS

*Determination of nature of employment*

56.—(1) Subject to the provisions of this Act, an employed contributor's employment shall, in relation to any person employed in it who is over the age of eighteen and under pensionable age, be a non-participating employment for any period during which—

- (a) his service in it, subject to paragraph 12 of Schedule 11 to this Act, is service qualifying him under a recognised superannuation scheme for retirement benefits by way of pension which are on the whole as favourable as the right to benefit to be derived from graduated contributions (in this Act referred to as "equivalent pension benefits") ; and
- (b) there is in force a certificate issued under this section to the employer that the employment is to be treated as a non-participating employment ;

## PART III

and an employment which is a non-participating employment in relation to a person employed in it immediately before he attains pensionable age shall, if the conditions of this Part of this Act other than paragraph (a) of this subsection are satisfied, continue to be a non-participating employment in relation to him so long as he continues to be employed in it and has not retired from regular employment.

(2) Where a person is in the same contribution week employed both in a non-participating employment and in another employed contributor's employment, then unless provision to the contrary is made by regulations, any contribution payable by or in respect of him for that week under section 3 of this Act shall be payable at the rate appropriate to a non-participating employment.

(3) Subject to paragraph 13 of Schedule 11 to this Act, where a person is in any income tax year employed both in a non-participating employment and in another employed contributor's employment, then any question as to the amount (if any) by which the graduated contributions paid by him in respect of remuneration paid in that year exceed the amount prescribed under section 4(4) of this Act shall be determined as if (in addition to those contributions) on the first day of any contribution week in which he was employed in a non-participating employment he had paid a graduated contribution in respect of a weekly payment of remuneration of eighteen pounds made on that day:

Provided that if he is treated under section 58 of this Act as having on any such day paid a graduated contribution or part of one, this subsection shall treat him as paying on that day only such contribution (if any) as is necessary in order to make up the amount he is treated as having paid to that of such a graduated contribution as aforesaid.

(4) For the purpose of determining liability to graduated contributions, an employment shall be deemed to be a non-participating employment in relation to a person previously (but no longer) employed in it if—

- (a) it was a non-participating employment in relation to him when he was last employed in it; or
- (b) he ceased to be employed in it on or before attaining the age of eighteen, and on attaining that age was employed in a non-participating employment under the same employer in place of it.

(5) Regulations shall provide for the issue to employers of certificates specifying the employments which are to be treated either generally or in relation to any description of persons specified in the certificate as non-participating employments.

and for the cancellation, variation or surrender of any certificate or issue of an amended certificate on any change of circumstances affecting the treatment of an employment as a non-participating employment, and (subject to the exclusion by subsection (1) of this section of persons under the age of eighteen or over pensionable age) any such certificate for the time being in force shall be conclusive that the employments included in it are non-participating employments:

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Provided that—

- (a) except in such circumstances as may be prescribed, no such certificate or cancellation, surrender or variation of such a certificate shall have effect from a date earlier than the beginning of the contribution week following that in which it is issued or made ; and
- (b) subject to the provisions of this Act, an employment otherwise satisfying the conditions for inclusion in such a certificate shall be so included if and so long as the employer so elects, and not otherwise.

**57.**—(1) For the purposes of this Part of this Act, but subject to section 63(2) thereof and paragraph 14 of Schedule 11 thereto, equivalent pension benefits, in relation to any period of service in an employment, comprise, and comprise only, retirement benefits by way of pension as respects which the following conditions are satisfied, that is to say—

Equivalent pension benefits, etc.

- (a) the benefits consist of or include a pension which (subject to any condition as to retirement) commences not later than pensionable age, and there is no condition postponing beyond pensionable age the age at which retirement on pension is allowed ; and
- (b) there is no provision for the surrender, commutation or assignment of the pension or, if there is, some part of the pension is excluded from the operation of it ; and
- (c) the pension or the said part of it is payable for life, and is not capable of being terminated or suspended except for such causes, if any, as may be prescribed ; and
- (d) apart from any period before pensionable age, the pension or the said part of it is of an amount not less, when expressed as an annual rate, than, in the case of a man, three pounds nine shillings and sevenpence a year, and, in the case of a woman, two pounds eighteen shillings a year, for each year of the period of service.

(2) Where service in an employment contingently qualifies a person employed in it for retirement benefits by way of pension, then, in determining whether the employment can be

## PART III

treated as a non-participating employment in relation to the persons from time to time so employed or any of them, a person's service shall be treated as qualifying him for such pension benefits, as, in the existing circumstances, can reasonably be expected to accrue to him from a period of service of appropriate length, on the assumption that he remains in an employment qualifying him for those benefits until pensionable age (or as near to that age as the terms of the employment allow) but no longer.

(3) In determining whether an employment can be treated as a non-participating employment in a case where a limit on the maximum amount of the benefits payable or any description of them operates to prevent service beyond a given length from qualifying a person for further benefits, the qualification arising from any period of service shall be determined on the assumption that the total service does not exceed that length.

(4) Any scheme or arrangement having for its object or one of its objects to make provision in respect of persons serving in particular employments for providing them with retirement benefits by way of pension shall be a recognised superannuation scheme for the purposes of this Part of this Act—

(a) if it is established by Act of Parliament or of the Parliament of Northern Ireland, or other instrument having the force of law ; or

(b) if the benefits for which service in those employments qualifies a person, or such part of them as has to be taken into account to constitute them equivalent pension benefits, are secured by irrevocable trust, contract of assurance or annuity contract satisfying such conditions as may be prescribed, or in such other manner as may be prescribed, and the provision made to enable benefits to be paid (taking into account any additional resources which could and would be provided by the employer, or any person connected with the employer, to meet any deficiency) is adequate to ensure payment in full of the benefits or part aforesaid.

(5) Where the date for a person's retirement on pension under a superannuation scheme is fixed by reference to his attaining pensionable age and so as to fall not later than six months after he does so, but does not depend solely on age, this section shall apply in relation to his benefits under that scheme as if he did not attain pensionable age before that date.

*Payments in lieu of contributions*

Payments in lieu of contributions in certain circumstances.

58. Subject to paragraphs 15 and 16 of Schedule 11 to this Act, where an insured person's period of service in a non-participating employment comes to an end otherwise than

by his death, and at the end of it he is not assured of equivalent pension benefits in respect of it, then subject to the provisions of this Act there shall be due to the National Insurance Fund from his employer in that employment a payment in lieu of contributions equal to the difference between—

- (a) the aggregate amount of the contributions which would have been payable by or in respect of the insured person during that period if on the first day of each contribution week beginning in that period there had been payable by and in respect of him contributions (other than graduated contributions) at the rates applicable on that day to persons employed otherwise than in a non-participating employment and also graduated contributions in respect of a weekly payment of remuneration of eighteen pounds made on that day ; and
- (b) the aggregate amount of the contributions which would have been payable by or in respect of him for that period if for each such contribution week contributions had been payable at the rates applicable to non-participating employments ;

and on the making of any payment required by this subsection the insured person shall be treated for the purposes of this Act as having paid such graduated contributions payable by him as are referred to in paragraph (a) of this subsection or, if the payment is less than the full amount required, a proportionate part of such contributions.

59.—(1) Except as provided by this section, section 58 of this Act shall apply whether a person's period of service in a non-participating employment comes to an end by reason of the termination of his service in that employment or by reason of the employment ceasing to be a non-participating employment, and, subject to any regulations under section 63(1) of this Act, where that period is brought to an end by an employer's death, shall apply as if it had come to an end immediately before the death.

(2) For the purposes of the said section 58, if an employment becomes or ceases to be a non-participating employment in the course of a person's service in it, his service before and after the time when it does so shall be treated as service in different employments.

(3) For the purposes of the said section 58, a person having at the end of his service in a non-participating employment equivalent pension benefits in respect of it shall be deemed to

**PART III** be assured of those benefits if, and shall be deemed not to be assured of them unless, either—

(a) he is absolutely and indefeasibly entitled to them, and the manner in which they are secured and the provision made for their payment are such as may be prescribed ;  
or

(b) such other conditions as may be prescribed are satisfied ;

and regulations may provide for treating as having effect from the end of a person's service in a non-participating employment any option exercised or other thing done within the prescribed period thereafter in relation to his retirement benefits in respect of it.

(4) Where—

(a) a payment in lieu of contributions would, but for this subsection, fall to be made in respect of a person on the coming to an end of his service in a non-participating employment ; and

(b) on the coming to an end of that service, or within the prescribed period thereafter, he enters another non-participating employment ; and

(c) his service in the previous employment is service qualifying him for equivalent pension benefits under the recognised superannuation scheme relating to his new employment (on the like assumptions as are to be made under section 57(2) and (3) of this Act in relation to his service in the new employment) ; and

(d) if the scheme is a recognised superannuation scheme by virtue of paragraph (b) of section 57(4) of this Act, the conditions of that paragraph are satisfied in relation to the said benefits,

then for the purpose of any liability to make a payment in lieu of contributions in respect of him the two employments shall be treated as a single continuous employment (any interval being disregarded):

Provided that—

(i) this subsection shall not apply unless either both employments are under the same employer or such other conditions as may be prescribed are satisfied ; and

(ii) regulations may direct that paragraph (c) of this subsection shall not apply in any prescribed cases in which provision is made by the recognised superannuation scheme relating to the new employment for taking into account in any manner the service in the previous employment.



(5) Provision may be made by regulations for excluding or restricting the liability to make payments in lieu of contributions in cases where a person serves at the same time in more than one employment, and for modifying the operation of any provision of this Act in relation to any such payment of which the amount is reduced by virtue of this subsection; and regulations may also modify the operation of subsection (4) of this section in cases where a person serves as aforesaid or would, apart from the regulations, be treated by virtue of that subsection as so serving.

(6) Where an insured person's period of service in a non-participating employment comes to an end otherwise than by his death, and at the end of it he is over pensionable age, then for the purpose of any liability to make a payment in lieu of contributions in respect of that service he shall be deemed to be assured at the end of it (in lieu of any pension benefits he then has) of the same pension benefits, save as provided by regulations under subsection (3) of this section, as those of which he would have been assured on the coming to an end of the service on his attaining pensionable age by his then retiring from the employment; and any question whether those benefits are equivalent pension benefits, and any question as to the amount of, or as to the graduated contributions attributable to, any payment in lieu of contributions, shall be determined as if the service had come to an end by his so retiring:

Provided that where the date for his retirement on pension under the recognised superannuation scheme relating to the employment is fixed by reference to his attaining that age and so as to fall not later than six months after he does so, but does not depend solely on age, this subsection shall apply as if he did not attain that age before that date.

(7) A payment in lieu of contributions shall become due at such time as may be prescribed after the end of the period of service to which it relates; and if any person fails to make at or within the time prescribed for the purpose any such payment for which he is liable, he shall be liable to be proceeded against and punished under section 8(2) of this Act as for a failure so to make payment of a contribution.

(8) Section 14(1) of this Act shall apply to payments in lieu of contributions as it applies to contributions, and for the purposes of paragraph (c) of the said section 14(1) any such payment shall be deemed to be payable by an employer on behalf of the insured person in respect of whom it is payable.

**60.**—(1) Where on the coming to an end of an insured person's service in a non-participating employment—

(a) he (or, by virtue of a connection with him, any other person) is entitled to a refund of any payments made

Employer's rights against insured person in respect of payment in lieu of contributions.

**PART III**

under the recognised superannuation scheme by or in respect of him towards the provision of benefits under the scheme ; and

- (b) a payment in lieu of contributions falls to be made in respect of him under this Act,

then, subject to the provisions of this section, the person liable for the payment in lieu of contributions shall be entitled on making that payment or any part of it to recover one half of the sum paid by him from the person liable for the refund :

Provided that the amount recoverable shall not exceed the amount of the refund, or so much of it as has not been made.

(2) Where the period taken into account in fixing the amount of a payment does not coincide with that in respect of which the refund is to be made, then (subject to subsection (3) of this section) the amount recoverable under this section shall be determined by reference to so much of the payment and of the refund as are referable to the same period.

(3) The amount which may be recovered under this section in respect of any payment in lieu of contributions shall be increased by such amount as may be prescribed where—

- (a) under section 59(4) of this Act the insured person's service in any previous employment is treated in fixing the payment in lieu of contributions as service in the employment in respect of which the refund is made ; and
- (b) the refund includes any amount in respect of a payment made by or in respect of the insured person towards the provision for him of benefits under the scheme in respect of service in the previous employment.

(4) Where the person liable for the payment in lieu of contributions is himself liable for the refund, he shall be entitled to retain out of the refund the amount which he could recover under this section from another person who was liable for the refund.

(5) The amount of the refund shall be reduced by any amount recovered or retained under this section ; and provision shall be made by regulations for requiring the making of refunds to be delayed for the purpose of enabling any right of recovery conferred by this section to be exercised, and shall have effect notwithstanding anything in any enactment relating to the making of the refund.

(6) Where on the coming to an end of an insured person's service in a non-participating employment—

- (a) he (or, by virtue of a connection with him, any other person) is entitled to a refund of any payments made by or in respect of him under the recognised superannuation scheme relating to a previous employment towards the provision of benefits under that scheme ; and
- (b) a payment in lieu of contributions falls to be made in respect of him, and under the said section 59(4) his service in the two employments is treated as service in one employment in fixing that payment,

then in respect of that payment the person liable for it shall have the like right of recovery from that refund (so far as the payment is not recoverable out of a refund in respect of a later employment) as a person has under the foregoing provisions of this section where a payment in lieu of contributions and a refund fall to be made on the coming to an end of service in the employment in respect of which the refund is to be made ; and subsection (5) of this section shall apply accordingly.

(7) Notwithstanding any contract to the contrary, a person shall not be entitled to recover any part of a payment in lieu of contributions made or to be made by him from the person in respect of whom it is payable or, except in accordance with this section, out of any moneys payable to or for the benefit of that person.

**61.**—(1) There shall be included among the debts which—

- (a) under section 33 of the Bankruptcy Act 1914 are to be paid in priority to all other debts in the distribution of the property of a bankrupt or a deceased debtor ; or
- (b) under section 118 of the Bankruptcy (Scotland) Act 1913 are to be paid in priority to all other debts in the division of a bankrupt's estate ; or
- (c) under section 319 of the Companies Act 1948 are to be paid in priority to all other debts in the winding-up of a company, or under section 94 of that Act are on an appointment of a receiver on behalf of debenture holders or taking of possession by or on behalf of debenture holders to be paid in priority to any claim for principal or interest in respect of the debentures,

Recovery of payments in lieu of contributions in event of bankruptcy, etc.

1914 c. 59.  
1913 c. 20.

1948 c. 38

any payment in lieu of contributions payable on the termination of a person's employment before or by the effect of the receiving order or death, the award of sequestration, the winding-

## PART III

up order or resolution, or the appointment of the receiver or taking of possession, as the case may be:

Provided that, where any such payment is payable in respect of a period of service of more than a year, the amount to be so paid in priority shall be limited to the amount of the payment in lieu of contributions which would have been payable if the service had been confined to the last year taken into account in fixing the actual amount of the payment.

## (2) Where—

- (a) by or by virtue of the foregoing subsection the whole or part of a payment in lieu of contributions is required to be paid in priority to other debts of the employer or his estate; and
- (b) the person liable for that payment would be entitled to recover the whole or part of any sum paid by him on account of it from another person either under section 60 of this Act or under any provision made by the relevant superannuation scheme,

then that other person shall be liable for any part of the payment in lieu of contributions for the time being unpaid:

Provided that no person shall be liable by virtue of this subsection for an amount in excess of the sum which might be recovered from him as aforesaid if the payment in lieu of contributions had been paid in full by the employer, after deducting from that sum any amount which has been or may be recovered from him in respect of any part of that payment paid otherwise than under this subsection.

(3) The payment under subsection (2) of this section of any amount in respect of a payment in lieu of contributions shall have the same effect upon the rights and liabilities of the person making it (other than his liabilities under that subsection) as if it had been a payment of that amount on account of the sum recoverable from him in respect of that payment in lieu of contributions as mentioned in paragraph (b) of that subsection.

*Statutory superannuation schemes*

Special provisions for certain statutory superannuation schemes.

62.—(1) In relation to employments of any class to which this section applies, the appropriate Minister may by regulations direct that elections with a view to the issue, variation, cancellation or surrender of certificates under this Part of this Act shall be made and revoked by him instead of by the employer.

(2) Any such regulations may also make provision for other things which by or under this Part of this Act are required or authorised to be done by or to the employer to be done instead by or to the appropriate Minister, for treating employments

of the class in question as employments under a single employer different from the employer in any other employment, and for the recovery from the employer of payments in lieu of contributions made by the appropriate Minister instead of by the employer.

PART III

(3) Before making any regulations under this section the appropriate Minister shall consult with such bodies concerned with employments of the class in question as appear to him fairly to represent the interests of employers and employed persons in those employments.

(4) Subject to subsections (5) and (6) of this section, the employments in which a person's service qualifies him for retirement benefits by way of pension under the enactments specified in any entry in Schedule 5 to this Act shall constitute a class to which this section applies, and in relation to that class the appropriate Minister shall be the Minister mentioned in the second column in that entry.

(5) Where service in any employment would qualify a person as aforesaid under the enactments specified in any such entry but for rules having effect under section 2 of the Superannuation (Miscellaneous Provisions) Act 1948 (which relates to persons transferring to or from certain employments), the employment shall be treated as falling within the class to which that entry relates, and as not falling within any other class to which this section applies. 1948 c. 33.

(6) Where a local Act contains a provision for the payment of retirement benefits by way of pension for service which, but for the provision, would qualify a person for such benefits under the enactments specified in any entry in Schedule 5 to this Act, that provision shall be deemed to be included among the enactments specified in that entry.

*Additional powers to make regulations*

**63.**—(1) Provision may for the purposes of this Part of this Act be made by regulations— Regulations for purposes of Pt. III.

- (a) for treating a person's employment, where it begins or ends in the course of a contribution week or of an income tax week, as doing so at the beginning or end of the week ;
- (b) for disregarding changes in a person's employment due to the death of an employer or other causes, and for treating employment under the new employer as a continuation of that under the former employer, and treating any certificate issued to or election made by the former employer as issued to or made by the new employer ;

## PART III

(c) for disregarding temporary interruptions in a person's employment, and for treating the employment as continuing during the interruption ;

(d) generally as to the circumstances in which a person's employment is or is not to be treated as having come to an end.

(2) Regulations may, in order to facilitate the computations needed to ascertain equivalent pension benefits for the purposes of section 58 or any other provision of this Act, convert the formula in section 57(1)(d) of this Act, as respects service before or service after 5th January 1964, or as respects both kinds of service, into a formula expressed in terms—

(a) of a minimum annual rate of pension for a period of service expressed in terms of weeks, or

(b) of a minimum rate of pension, as a rate for a week or month or other period shorter than a year, for a period of service expressed in terms of weeks,

adjusting the figures so as to admit of tabulation and so as to avoid fractional amounts or otherwise facilitate computation, and making special provision for a period of service which does not amount to a whole number of weeks and for a week of service which includes 5th January 1964.

## PART IV

## DETERMINATION OF CLAIMS AND QUESTIONS

*Determination of certain questions by Minister*

Certain questions to be determined by Minister.

64.—(1) Subject to the provisions of this Act, any question arising under this Act—

(a) whether the contribution conditions for any benefit are satisfied, or otherwise relating to a person's contributions or payments under section 58 of this Act in lieu of contributions ;

(b) which of two or more persons satisfying the conditions for an increase of benefit, whether of the same or a different description, shall be entitled to the increase where by virtue of some provision of this Act not more than one of them is so entitled ;

(c) as to the class of insured persons in which a person is to be included ;

(d) as to the person to be treated as maintaining a child, or as to the family in which a child is to be treated as included, in a case where by virtue of the Schedule to the Family Allowances Act that question falls to be decided by the Minister in his discretion,

shall be determined by the Minister ; and a decision of the Minister on any question such as is mentioned in paragraph (d) of this subsection may be given so as to have effect with respect to a period before the date of the decision.

(2) Subsection (1) of this section shall not apply—

(a) to any question such as is mentioned in section 67(1)(b) of this Act ;

(b) to any question to which section 74(1) of this Act applies.

(3) The Minister may, if he thinks fit, before determining any question such as is mentioned in subsection (1)(a) to (c) of this section, appoint a person to hold an inquiry into the question or any matters arising in connection therewith and to report to him thereon.

**65.—(1)** Any question of law arising in connection with the determination by the Minister of any question such as is mentioned in section 64(1)(a) to (c) of this Act may, if the Minister thinks fit, be referred for decision to the High Court. Appeals from Minister's decisions.

(2) In the event of the Minister determining in accordance with subsection (1) of this section to refer any question of law to the High Court, he shall send notice in writing of his intention so to do to the applicant and to any other person appearing to him to be interested therein.

(3) Any person aggrieved by the decision of the Minister on any question of law such as is mentioned in subsection (1) of this section which is not referred in accordance with that subsection may appeal from that decision to the High Court.

(4) The Minister shall be entitled to appear and be heard on any such reference or appeal as aforesaid.

(5) The provision made by rules of court shall include provision for regulating references and appeals to the High Court under this section and for limiting the time within which such appeals may be brought.

(6) So much of section 63(1) of the Supreme Court of Judicature (Consolidation) Act 1925 as requires an appeal from any person to the High Court to be heard and determined by a divisional court shall not apply to appeals under this section. 1925 c. 49.

(7) Notwithstanding anything in any Act, the decision of the High Court on a reference or appeal under this section shall be final, and on any such reference or appeal the court may order the Minister to pay the costs of any other person, whether or not the decision is in that other person's favour and whether or not the Minister appears on the reference or appeal.

(8) In the application of this section to Scotland—

(a) for any reference to the High Court there shall be substituted a reference to the Court of Session ;

(b) subsection (6) shall be omitted ;

(c) for the reference in subsection (7) to costs there shall be substituted a reference to expenses.

PART IV  
Review of  
Minister's  
decisions.

**66.**—(1) The Minister may, on new facts being brought to his notice, or if he is satisfied that the decision was given in ignorance of, or was based on a mistake as to, some material fact, review any decision given by him on any question such as is mentioned in section 64(1)(a) to (c) of this Act:

Provided that any such decision shall not be reviewed while an appeal under section 65 of this Act is pending against the decision of the Minister on a question of law arising in connection therewith, or before the time for so appealing has expired; and the said section 65 shall apply with any necessary modifications to any case in which a question has been raised with a view to the review under this subsection of any such decision as aforesaid.

(2) The Minister may at any time and from time to time reconsider the exercise of his discretion with respect to any question such as is mentioned in section 64(1)(d) of this Act and decide that question again with such other effect as may seem to him to be proper in the circumstances of the case.

*Determination of certain matters by insurance officers, local tribunals or Commissioner*

Certain  
questions to  
be determined  
by insurance  
officers, local  
tribunal or  
Commissioner.

**67.**—(1) Subject to the provisions of this Act, any question arising under this Act—

(a) as to the right to benefit; or

(b) whether a person would by reason of the provisions of, or of any regulations made under, section 22(2) or (3) of this Act have been disqualified for receiving either unemployment benefit or sickness benefit if he had otherwise had a right thereto,

shall be determined in accordance with the provisions of sections 68 to 72 of this Act by an insurance officer, a local tribunal constituted under section 77 of this Act or the National Insurance Commissioner.

(2) Subsection (1)(a) of this section shall not apply to any question to which section 64(1) or 74(1) of this Act applies.

Submission  
of claims and  
questions  
to insurance  
officers.

**68.**—(1) Insurance officers for the purposes of this Act shall be appointed by the Minister, subject to the consent of the Treasury as to number, to act for such areas or otherwise as the Minister directs, and may include officers of the Ministry of Labour appointed with the concurrence of the Minister of Labour and officers of the National Assistance Board appointed with the concurrence of that Board.

(2) Any claim for benefit under this Act and any question to which section 67(1) of this Act applies shall be submitted forthwith to an insurance officer, who shall take the claim or question into consideration and, so far as practicable, dispose of it in



accordance with this section and any regulations under section 75(2) of this Act within fourteen days of its submission to him.

(3) Subject to section 71 of this Act, the insurance officer may in the case of any claim or question so submitted to him—

- (a) decide it in favour of the claimant ; or
- (b) decide it adversely to the claimant ; or
- (c) refer it to a local tribunal.

(4) Where an insurance officer refers a case to a local tribunal in accordance with subsection (3)(c) of this section, notice in writing of the reference shall be given to the claimant.

(5) Different aspects of the same claim or question may be submitted to different insurance officers under the foregoing provisions of this section, and for that purpose those provisions and the other provisions of this Part of this Act with respect to the determination of claims and questions shall have effect subject to any necessary modifications.

**69.**—(1) Where the insurance officer has decided any claim or question adversely to the claimant, the claimant may appeal to a local tribunal, and the claimant shall be notified in writing of the decision and the reasons therefor and of his right of appeal under this section: Appeals from insurance officer to local tribunal.

Provided that where any question to which section 64(1) of this Act applies has arisen in connection with the decision of the insurance officer, and has been determined, and the insurance officer certifies that the decision on that question is the sole ground of his decision, no appeal shall lie without leave of the chairman of the local tribunal.

(2) An appeal against a decision of an insurance officer shall be brought by giving notice of appeal at a local office within twenty-one days after the date of that decision or within such further time as the chairman of the local tribunal may for good cause allow.

(3) A notice of appeal under this section shall be in writing and shall contain a statement of the grounds upon which the appeal is made.

(4) In this and the next following section, the expression "local office" means any office appointed by the Minister as a local office for the purposes of this Act.

**70.**—(1) Subject to the provisions of this section, an appeal shall lie to the National Insurance Commissioner from any decision of a local tribunal at the instance of— Appeals from local tribunal to National Insurance Commissioner.

- (a) an insurance officer ;
- (b) the claimant ;

## PART IV

(c) an association of employed persons, or any other association which exists to promote the interests and welfare of its members, where in either case—

(i) the claimant at the time of the appeal is a member of the association and was so immediately before the question at issue arose ; or

(ii) the question at issue relates to the right to benefit by virtue of the insurance of a deceased person, and that person was a member of the association at the time of his death.

(2) An appeal to the Commissioner must be brought within three months from the date of the decision of the local tribunal, or such further period as the Commissioner may in any case for special reasons allow, and such an appeal shall be brought by giving notice in writing in a form approved by the Minister stating the grounds of the appeal—

(a) in the case of an appeal by an insurance officer, to the claimant ; and

(b) in the case of an appeal by the claimant or an association such as is mentioned in subsection (1)(c) of this section, at a local office.

(3) If it appears to the Commissioner that any appeal under this section involves a question of law of special difficulty, he may direct that the appeal shall be dealt with, not by the Commissioner alone, but by a tribunal consisting of any three of the Commissioner and the deputy Commissioners appointed under section 78 of this Act ; and if the decision of any such tribunal is not unanimous, the decision of the majority shall be the decision of the tribunal.

(4) If it appears to the Commissioner that any appeal under this section involves a question of fact of special difficulty, the Commissioner may direct that in dealing with the appeal or any part thereof he shall have the assistance of an assessor or assessors specially qualified and selected from a panel appointed for that purpose.

(5) The Commissioner may, if he thinks fit, refer any question arising for his decision to a registered medical practitioner for examination and report.

Reference  
of special  
questions.

71.—(1) If on consideration of any claim or question an insurance officer is of opinion that there arises any question to which section 64(1) of this Act applies, he shall—

(a) refer the latter question for determination in accordance (subject to any necessary modifications) with sections 64 to 66 of this Act ; and

(b) deal with any other questions as if the question so referred had not arisen:

Provided that the insurance officer may—

- (i) postpone the reference of or dealing with any question until other questions have been determined;
- (ii) in cases where the determination of any question disposes of a claim or any part thereof, make an award, or decide that an award cannot be made, as to the claim or that part thereof without referring or dealing with, or before the determination of, any other question.

(2) Subsection (1) of this section shall apply to a local tribunal and the Commissioner as it applies to an insurance officer, except that a local tribunal or the Commissioner, instead of themselves or himself referring a question in accordance with subsection (1)(a) of this section, shall direct it to be so referred by an insurance officer.

72.—(1) Any decision under sections 67 to 70 of this Act of an insurance officer, a local tribunal or the National Insurance Commissioner may be reviewed at any time by an insurance officer or, on a reference from an insurance officer, by a local tribunal, if—

Review of decisions of insurance officer, local tribunal or Commissioner.

- (a) he or they is or are satisfied, and, in the case of a decision of the Commissioner, satisfied by fresh evidence, that the decision was given in ignorance of, or was based on a mistake as to, some material fact; or
- (b) there has been any relevant change of circumstances since the decision was given; or
- (c) the decision was based on the decision of any question to which section 64(1) of this Act applies, and the decision of that question is revised in accordance with the provisions of section 66 of this Act.

(2) A question may be raised with a view to such a review as aforesaid by means of an application in writing to an insurance officer, stating the grounds of the application.

(3) On receipt of any such application, the insurance officer shall proceed to deal with or refer any question arising thereon in accordance with the provisions of the said sections 67 to 70.

(4) Any decision given on a review under this section, and any refusal to review a decision under this section, shall be subject to appeal in like manner as an original decision, and the provisions of the said sections 67 to 70 shall, subject to the necessary modifications, apply in relation to any decision given on such a review as they apply to the original decision of a question.

## PART IV

Regulations  
for  
determination  
of questions.

*Regulations as to determination of questions*

73.—(1) Notwithstanding the provisions of sections 64 to 72 but subject to any other provision of this Act, in the case of any question arising under or in connection with this Act, including any claim for benefit, other than a question such as is mentioned in section 64(1)(d) of this Act, provision may be made by regulations for the determination of that question by the Minister or by a person or tribunal appointed or constituted in accordance with the regulations; and any such regulations may vary or revoke the provisions of sections 64, 65(1) to (4), 66 to 72 and 77 of this Act so far as they relate to any question to which the regulations relate.

(2) As respects any question as to the right to benefit other than such a question as is mentioned in section 64(1) or 74(1) of this Act and other than a question as to entitlement to a death grant, regulations under subsection (1) of this section shall not provide for the determination of that question by the Minister but, subject to subsection (3) of this section, shall provide—

- (a) for the submission of the question in the first instance to an officer appointed by the Minister;
- (b) for authorising the said officer either himself to determine the question or to refer it to a local tribunal, and for enabling an appeal to be brought from the officer's decision to such a tribunal;
- (c) for enabling an appeal to be brought from such a tribunal to, or to a tribunal presided over by, the National Insurance Commissioner or a deputy Commissioner appointed under section 78 of this Act.

(3) Regulations made by virtue of subsection (2) of this section may provide for the submission of different aspects of the same question to different officers; and for that purpose paragraphs (a) and (b) of that subsection shall have effect subject to the necessary modifications.

(4) Regulations under subsection (1) of this section may provide for the reference to the High Court for decision of any question of law arising in connection with the determination of a question by the Minister, and for appeals to the High Court from the decision of the Minister on any such question of law; and subsections (5) to (8) of section 65 of this Act shall apply to any reference or appeal under this subsection as they apply to any reference or appeal under subsections (1) to (3) of that section.

(5) In the application of subsection (4) of this section to Scotland, for references to the High Court there shall be substituted references to the Court of Session.

74.—(1) Regulations under section 73(1) of this Act shall provide—

PART IV  
Determination  
of certain  
questions  
under Part III.

- (a) for the determination by an officer appointed by the Minister (hereafter in this section referred to as “the registrar”) of any question whether an employment is to be treated as a non-participating employment, or as to the persons in relation to whom or the period for which it is to be so treated, and for the issue, variation and cancellation by the registrar of the certificates under section 56 of this Act specifying the employments which are to be so treated ;
- (b) for enabling any such question, instead of being determined as aforesaid, to be referred to an adjudicator (being a barrister or advocate of not less than ten years’ standing) appointed for the purposes of Part III of this Act, and for enabling appeals to be brought to such an adjudicator from decisions of the registrar ;
- (c) for enabling the functions of the registrar to be exercised by officers appointed to act as his deputies by the Minister, and for enabling an adjudicator to have the assistance of one or more assessors in dealing with a case.

(2) Regulations may also make provision for any incidental matters connected with the operation of the provisions of this Act relating to non-participating employments, including the information which may be required from any person, and in particular shall provide—

- (a) for enabling the registrar to cancel or vary any such certificate as aforesaid where he has reason to suppose that any employments to which it relates ought not to be treated as non-participating employments in accordance with the certificate and the employer does not show that they ought ;
- (b) for regulating the manner in which employers are to make or revoke an election with a view to the issue, variation, cancellation or surrender of such a certificate, and requiring them to give notice for the purpose of informing employed persons and others of their intention to do so ;
- (c) for enabling the registrar to defer the issue or variation of such a certificate so as to enable the relevant election to be further considered in the light of any representations made by persons to whom notice of the election is required by regulations to be given or by organisations representing any such persons ;
- (d) for requiring employers (except in such cases as may be prescribed) to give notice to the Minister when a

## PART IV

person's period of service in a non-participating employment begins or comes to an end.

(3) Any appointment for the purposes of Part III of this Act of an adjudicator, as required by subsection (1) of this section, shall be made by the Lord Chancellor, after consultation, if the person appointed is an advocate, with the Lord President of the Court of Session.

*Supplementary provisions as to determination of claims and questions*

Supplementary provisions.

75.—(1) Subject to the provisions of sections 64 to 72 of this Act, the decision of any claim or question in accordance with those provisions, and, subject to the provisions of any regulations under section 73 of this Act, the decision of any claim or question in accordance with the provisions of those regulations, shall be final.

(2) Subject to the other provisions of this Part of this Act, regulations may, in relation to the determination of claims or questions in accordance with sections 64 to 72 or with regulations under section 73 of this Act, include provision—

- (a) as to the procedure which is to be followed, the form which is to be used for any document, the evidence which is to be required and the circumstances in which any official record or certificate is to be sufficient or conclusive evidence;
- (b) as to the time to be allowed for making any claim or appeal, for raising any question with a view to the review of any decision or for producing any evidence;
- (c) for summoning persons to attend and give evidence or produce documents and for authorising the administration of oaths to witnesses;

1950 c. 27.

and except so far as it may be applied in relation to England and Wales by regulations made by virtue of this subsection the Arbitration Act 1950 shall not apply to any proceedings under sections 64 to 74 of this Act.

(3) It is hereby declared that the power to prescribe procedure includes power to make provision as to the representation of one person, at any hearing of a case, by another person whether having professional qualifications or not.

Determination of certain questions as to child or family.

76.—(1) Where any question such as is mentioned in subsection (3) of this section arises with respect to benefit under this Act (other than such a question as is mentioned in section 64(1)(d) thereof), that question shall be determined in accordance with the provisions of sections 67 to 73 of this Act in like manner, subject to any prescribed modifications and adapta-

## PART IV

tions, as a corresponding question arising in respect of an allowance under the Family Allowances Act falls to be determined by virtue of section 5(2) of that Act.

(2) Any decision of any question such as is mentioned in subsection (3)(a) to (c) of this section given under this Part of this Act, whether given for the purposes of this Act, the Industrial Injuries Act or the Family Allowances Act, shall have effect also for the purposes of the others of those Acts.

(3) The questions referred to in subsections (1) and (2) of this section are questions—

- (a) whether any person is or was a child or is or was under school leaving age ;
- (b) whether any person has or had a family including a child or children, or is or was a child of some other person's family (but not whether a person is to be treated for the purpose of any provision of this Act as having a family including a child or children or as being a child of some other person's family) ;
- (c) whether any person could have been treated under paragraph 3 of the Schedule to the Family Allowances Act as, or but for certain facts would have been, or could have been treated as aforesaid as, a child of any other person's family ;
- (d) whether, for the purposes of the payment to a beneficiary of any benefit under this Act in respect of a child, the child in question is living with the beneficiary.

*Provisions as to local tribunals, Commissioner, etc.*

77.—(1) A local tribunal for the purposes of sections 67 to 72 of this Act shall consist of—

Constitution  
of local  
tribunals.

- (a) one member drawn from a panel composed of persons representing employers and persons representing insured persons other than employed persons ;
- (b) one member drawn from a panel of persons representing employed persons ;
- (c) a person appointed by the Minister to act as chairman.

(2) The panels referred to in subsection (1) of this section shall be constituted by the Minister for the whole of Great Britain, and each panel shall relate to such area as the Minister thinks fit, and be composed of such persons as the Minister sees fit to appoint.

(3) Before appointing members to either of the panels, the Minister may take into consideration any recommendation from a local advisory committee constituted under section 89 of

## PART IV

this Act or from any other local committee representing employers or insured persons or both, or from organisations concerned with the interests of employers or insured persons, including friendly societies or organisations representative of friendly societies.

(4) The members of the panels shall hold office for such period as the Minister may direct:

Provided that the Minister may at any time terminate the appointment of any member of a panel.

(5) So far as practicable, each member of a panel shall be summoned to serve in turn upon a local tribunal:

Provided that—

(a) no member of a panel shall sit upon a local tribunal during the consideration of a case—

(i) in which he appears as the representative of the claimant ; or

(ii) by which he is or may be directly affected ; or

(iii) in which he has taken any part as an official of an association, or as an employer, or as a witness, or as a person to whom any question arising thereon has been referred for examination and report in accordance with section 64(3) or with regulations under section 73(1) of this Act or otherwise ;

(b) where the benefit claimed is unemployment benefit, the member chosen from the first panel shall, if practicable, be a representative of employers ; and

(c) in any case in which the claimant is a woman, at least one of the members of the tribunal, if practicable, shall be a woman.

(6) Any case may, with the consent of the claimant but not otherwise, be proceeded with in the absence of any member of the local tribunal other than the chairman, and in any such case the tribunal shall be deemed to be properly constituted and the chairman shall, if the number of the members of the tribunal is an even number, have a second or casting vote.

(7) A person appointed to act as chairman of a local tribunal shall hold and vacate office in accordance with the terms of his letter of appointment.

(8) Where several persons are appointed to act as chairmen for a particular area they shall as far as practicable be invited to preside over a tribunal in turn :

Provided that this subsection shall not apply to a person expressly appointed to serve as a substitute when some other person may be unwilling or unable to act.



**78.—**(1) The National Insurance Commissioner shall be appointed by Her Majesty, and Her Majesty may appoint for the purposes of this Act such number of deputy Commissioners as Her Majesty thinks fit.

**PART IV**  
National  
Insurance  
Commissioner  
and deputy  
Com-  
missioners.

(2) The Commissioner and deputy Commissioners shall be barristers or advocates of not less than ten years' standing.

(3) Unless the context otherwise requires, any reference in this Act to the National Insurance Commissioner shall include a reference to a deputy Commissioner and to any tribunal constituted under section 70(3) of this Act.

**79.—**(1) Without prejudice to the pension benefits conferred by the Administration of Justice (Pensions) Act 1950, the Minister may from time to time recommend to the Treasury that there shall be paid out of moneys provided by Parliament to the National Insurance Commissioner or any deputy Commissioner appointed under section 78 of this Act an annual sum by way of superannuation allowance calculated in accordance with Schedule 6 to this Act if either—

Pension  
benefits of  
Commissioner  
and deputy  
Commis-  
sioners.  
1950 c. 11  
(14 & 15  
Geo. 6.).

(a) he is at the time of his retirement over the age of seventy-two or, where he retires after fifteen years' service, the age of sixty-five; or

(b) the Minister is satisfied by means of a medical certificate that at the time of his retirement he is, by reason of infirmity of mind or body, incapable of discharging the duties of his office and that the incapacity is likely to be permanent.

(2) For the purposes of the foregoing subsection and the said Schedule 6—

(a) service as National Insurance Commissioner or deputy Commissioner which is not remunerated by means of a salary shall be disregarded;

(b) service as deputy Commissioner shall, subject to the foregoing paragraph, count (in the case of a person retiring as National Insurance Commissioner) as service as National Insurance Commissioner;

(c) the Treasury may by regulations provide for counting as service as National Insurance Commissioner or as deputy Commissioner pensionable service in any other capacity under the Crown.

(3) The decision of the Treasury shall be final on any question arising as to—

(a) the amount of any superannuation allowance under this section; or

(b) the reckoning of any service for the purpose of calculating such an allowance.

## PART IV

(4) Where the rate of the superannuation allowance payable to any person under subsection (1) of this section as National Insurance Commissioner or deputy Commissioner is or would be increased by virtue of regulations made under subsection (2)(c) of this section in respect of service in some other capacity, and a pension payable to him wholly in respect of service in that other capacity would have been paid and borne otherwise than out of moneys provided by Parliament, any pension benefits paid to or in respect of him as having been Commissioner or deputy Commissioner shall, to such extent as the Treasury may determine, having regard to the relative length of service and rate of remuneration in each capacity, be paid and borne in like manner as that in which a pension payable to him wholly in respect of service in that other capacity would have been paid and borne.

(5) In this section, the expression "pension" includes any superannuation or other retiring allowance or gratuity, and the expression "pensionable" shall be construed accordingly, and the expression "pension benefits" includes benefits payable on retirement or death by way of lump sum or gratuity, and benefits payable in respect of a person's service or employment to other persons by way of widow's or orphan's pension or otherwise.

Remuneration  
and expenses of  
Commissioner  
and other  
persons.

**80.**—(1) The Minister shall pay to the National Insurance Commissioner and any deputy Commissioner appointed under this Act such salary or other remuneration as the Treasury may determine and such expenses incurred in connection with the work of the Commissioner, a deputy Commissioner or any tribunal presided over by the Commissioner or a deputy Commissioner as may be so determined.

(2) The Minister may pay—

- (a) to any other person appointed under the foregoing provisions of this Part of this Act to determine questions or as a member of or assessor to any tribunal constituted under those provisions, such remuneration and such travelling and other allowances,
- (b) to any person required to attend at any proceedings under this Part of this Act, such travelling and other allowances, and
- (c) such other expenses in connection with the work of any person or tribunal appointed or constituted under any provision of this Part of this Act (other than a tribunal presided over by the Commissioner or a deputy Commissioner),

as the Minister with the consent of the Treasury may determine.

(3) The Minister may pay to any person required under this Act (whether for the purposes of the foregoing provisions of this Part of this Act or otherwise) to attend for or to submit himself to medical or other examination or treatment such travelling and other allowances as the Minister with the consent of the Treasury may determine.

(4) In this section references to travelling and other allowances include references to compensation for loss of remunerative time:

Provided that such compensation shall not be paid to any person in respect of any time during which he is in receipt of remuneration under this section.

**81.**—(1) Where benefit is or has been paid in pursuance of a decision which is reversed or varied on appeal, or is revised on a review, then, subject to subsection (2) of this section, the decision given on the appeal or review shall require repayment to the National Insurance Fund of any benefit paid in pursuance of the original decision to the extent to which it—

Recovery of benefit wrongly paid, interim payments of benefit, and arrears.

(a) would not have been payable if the decision on the appeal or review had been given in the first instance; and

(b) is not directed to be treated as paid on account of the benefit awarded by the decision on appeal or review, or as having been properly paid.

(2) A decision given on appeal or review shall not require repayment of benefit paid in pursuance of the original decision in any case where it is shown to the satisfaction of the person or tribunal determining the appeal or review that in the obtaining and receipt of the benefit the beneficiary, and any person acting for him, has throughout used due care and diligence to avoid overpayment.

(3) Regulations may make provision as respects matters arising—

(a) pending the determination under this Act (whether in the first instance or on an appeal or reference, and whether originally or on review) of any claim for benefit or of any question affecting any person's right to benefit or to the receipt thereof or any person's liability for contributions; or

(b) out of the revision on appeal or review of any decision under this Act on any such claim or question.

(4) Without prejudice to the generality of subsection (3) of this section, regulations thereunder may include provision—

(a) as to the date from which any decision on a review is to have effect or to be deemed to have had effect;

**PART IV**

- (b) for treating any benefit paid to any person under an award, or by virtue of any provision of the regulations, which it is subsequently decided was not payable, as properly paid or as paid on account of any other benefit which it is decided was payable to him, or for the repayment of any such benefit and the recovery thereof by deduction from other benefit or otherwise ;
- (c) modifying subsections (1) and (2) of this section in relation to sums paid by way of benefit in respect of a child of the family of a man and his wife living together where those sums would have been receivable, if properly paid, by either the man or the wife ;
- (d) making any such provision for the recovery of sums paid by way of benefit and required to be repaid by virtue of subsection (1) of this section as is authorised to be made in a case where repayment is required by the regulations.

(5) Where in the case of any sums paid by way of benefit before 26th February 1962—

- (a) the decision in pursuance of which they were paid was before that date reversed or varied on an appeal, or revised on a review, in such a way that those sums or any part of them would not have been payable if the decision on appeal or review had been given in the first instance ; and
- (b) that decision on appeal or review is itself reversed or varied on an appeal, or revised on a review, under this Act,

any question arising on the appeal or review under this Act as to the repayment of those sums or that part of them shall be determined in accordance with the provisions as to repayment in force immediately before that date.

(6) Where, in the case of any person, any sum may by virtue of regulations under subsection (3) of this section be recovered by deduction from benefit under this Act, it may instead be recovered from him in whole or in part by deduction from any payment under the Industrial Injuries Act, and any amount so recovered shall be paid to the National Insurance Fund.

(7) Regulations may provide for unemployment benefit of which repayment is required by virtue of subsection (1) of this section to be repaid to or through a local education authority administering unemployment benefit by virtue of section 11 of the Employment and Training Act 1948.

1948 c. 46.

(8) The provisions of Schedule 7 to this Act shall have effect to enable sums paid by way of benefit under this Act or the Industrial Injuries Act or by way of family allowance,

and afterwards found not to have been payable, to be treated as paid on account of any sums properly payable to the same person by way of such a benefit or allowance, or to be treated as properly paid, and to provide for matters arising out of their being so treated.

PART IV

(9) Nothing in this Act shall prejudice the provisions of sections 13 and 14 of the National Assistance Act 1948 with respect to the abatement of payments in respect of arrears of benefit. 1948 c. 29.

82. The provisions of this Part of this Act shall have effect subject to the provisions of the Tribunals and Inquiries Act 1958. Saving for Tribunals and Inquiries Act 1958. 1958 c. 66.

## PART V

## FINANCE, ADMINISTRATION AND LEGAL PROCEEDINGS

*Finance*

83.—(1) The National Insurance Fund shall continue to be maintained under the control and management of the Minister, and National Insurance Fund.

(a) there shall be paid into that Fund all contributions payable under this Act by employers and insured persons and out of moneys provided by Parliament ;

(b) there shall be paid out of that Fund—

(i) all claims for benefit ;

(ii) any sums payable by virtue of paragraph 19(b) of Schedule 11 to this Act ;

(iii) such sums as are necessary to make good to the Industrial Injuries Fund or the Treasury, as the case may be, the amount by which any payments to be made out of the National Insurance Fund are reduced by reference to sums borne by the Industrial Injuries Fund or by moneys provided by Parliament, as the case may be, by virtue of Schedule 7 to this Act ;

(iv) any sums payable out of the National Insurance Fund by virtue of section 13(2) of the National Assistance Act 1948, section 3(6), 5(2) or 11(2) of the Employment and Training Act 1948 or section 8(5) of the Agriculture (Miscellaneous Provisions) Act 1949 ; 1948 c. 29. 1948 c. 46. 1949 c. 37.

(c) there shall be included among the liabilities of the National Insurance Fund any liabilities to which the assets transferred to that Fund or the National Insurance (Reserve) Fund in pursuance of section 66 of the Act of 1946 would have been applicable but for that Act.

(2) Where, under any enactment or otherwise, payments fall to be made by way of adjustment between the National Insurance

2K\*

## PART V

Fund and the Industrial Injuries Fund, then, in such cases or classes of case as the Minister may with the consent of the Treasury determine, the amount due from either of those Funds to the other shall be taken to be such as may be so determined and payments on account thereof shall be made at such times and in such manner as the Minister may with the like consent direct.

(3) Where in the opinion of the Minister any of the assets referred to in subsection (1)(c) of this section which for the time being form part of the assets of the National Insurance Fund are unsuitable for retention as assets of that Fund, they may be sold or otherwise disposed of in such manner as the Minister may, with the approval of the Treasury, determine.

(4) Accounts of the National Insurance Fund shall be prepared in such form, in such manner and at such times as the Treasury may direct, and the Comptroller and Auditor General shall examine and certify every such account and shall lay copies thereof, together with his report thereon, before Parliament.

(5) Any moneys forming part of the National Insurance Fund may from time to time be paid over to the National Debt Commissioners and by them invested, in accordance with such directions as may be given by the Treasury, in any securities which are for the time being authorised by Parliament as investments for savings banks funds.

(6) The National Debt Commissioners shall present to Parliament annually an account of the securities in which moneys forming part of the National Insurance Fund are for the time being invested.

**National  
Insurance  
(Reserve)  
Fund.**

**84.**—(1) The National Insurance (Reserve) Fund shall continue to be maintained under the control and management of the Minister as a reserve for the National Insurance Fund.

(2) Section 83(3) to (6) of this Act shall apply to the National Insurance (Reserve) Fund as they apply to the National Insurance Fund.

(3) Any sums determined by the Treasury to be income of the National Insurance (Reserve) Fund shall be paid into the National Insurance Fund.

(4) Subject to the foregoing provisions of this section, a payment out of the National Insurance (Reserve) Fund shall not be made otherwise than under the authority of a resolution of the Commons House of Parliament and shall be made subject to such conditions as to repayment or otherwise as may be specified in the resolution.

(5) There may be transferred from time to time from the National Insurance Fund to the National Insurance (Reserve) Fund such assets as the Minister, with the approval of the Treasury, may determine.

**85.**—(1) Without prejudice to subsection (4) of this section, any expenses incurred by the Minister or any other government department (except the Postmaster General) in carrying this Act into effect, including—

**PART V**  
Expenses of  
Minister  
and other  
government  
departments.

- (a) such part of the sums referred to in subsection (2) of this section as is attributable to the execution of this Act;
- (b) expenses in connection with any inquiry undertaken on behalf of the Minister with a view to obtaining statistics relating to the operation of this Act; and
- (c) any expenses which under section 9(2) of the Friendly Societies Act 1955 are to be treated as expenses incurred in carrying this Act into effect, 1955 c. 19. (4 & 5 Eliz. 2).

shall, unless required by or under some provision of this Act to be paid and borne in some other manner, be paid out of moneys provided by Parliament.

(2) The Minister shall from time to time pay to the Postmaster General as part of the expenses of the Minister in carrying into effect the following enactments respectively, that is to say—

- (a) this Act;
- (b) the Industrial Injuries Act;
- (c) the Family Allowances Act;
- (d) section 89 of the Industrial Injuries Act of 1946;
- (e) the Workmen's Compensation (Supplementation) Act 1951 c. 22. 1951;
- (f) the Industrial Diseases (Benefit) Acts 1951 and 1954;
- (g) the Workmen's Compensation and Benefit (Supplementation) Act 1956, 1956 c. 51.

sums of such amounts as may be agreed between the Minister and the Postmaster General for work done by the Postmaster General in the execution of the said enactments; and any sums so paid shall, where necessary for the purpose of determining what part of those sums should be attributed to each respectively of those enactments, be apportioned between them in such manner as may be determined by the Minister in accordance with any directions given by the Treasury.

(3) Without prejudice to any right of recovery or retainer under this Act, any expenses of a Minister of the Crown in making under section 62 of this Act payments in lieu of contributions shall be defrayed out of moneys provided by Parliament; and any sums recovered or retained by a Minister of the Crown in respect of any such payments shall be paid into the Exchequer.

(4) There shall be paid to the Treasury out of the National Insurance Fund, at such times and in such manner as the Treasury may direct, such sum as the Minister may estimate in

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**PART V**

accordance with subsections (5) to (7) of this section and with directions given by the Treasury to be the amount of the expenses incurred as mentioned in subsection (1) thereof.

(5) Subject to subsections (6) and (7) of this section, in estimating for the purposes of subsection (4) of this section the expenses incurred as mentioned in subsection (1) thereof there shall be included—

(a) such amount in respect of any pension benefits which will or may become payable in respect of a person's service as National Insurance Commissioner or deputy Commissioner under this Act or in respect of a person's employment as officer, inspector or servant for the purposes of this Act as in the opinion of the Treasury approximately represents the amount of the accruing liability for the sums which will become payable out of moneys provided by Parliament for those pension benefits, after taking into account that person's contributions, if any ;

(b) an amount determined by the Treasury with the consent of the Minister in respect of the use of any premises belonging to the Crown and used for the purposes of this Act, regard being had in making that determination to the rental value of the premises.

(6) There shall be left out of account in estimating for the purposes of subsection (4) of this section the expenses incurred as mentioned in subsection (1) thereof—

(a) any expenses incurred by virtue of section 62 or 112 of this Act ;

(b) any sums paid for pension benefits in respect of a person's service as National Insurance Commissioner or deputy Commissioner and, so far as estimated by the Minister to be attributable to the operation of section 5(2) or 8(1) to (3) of the Family Allowances Act or section 36 of the Industrial Injuries Act, the accruing liability for such pension benefits.

(7) There shall be left out of account for the purposes of subsections (1) and (4) of this section any expenses, or amounts which under subsection (5) of this section would otherwise fall to be included in estimating expenses, in so far as they are treated—

(a) under section 61(1)(b) to (d) of the Industrial Injuries Act as expenses incurred in carrying that Act into effect ; or

(b) under section 16 of the Family Allowances Act as expenses incurred in the administration of that Act ; or

(c) for the purposes of section 3(1) of the Health Contributions Act as attributable to the collection and application of national health service contributions.



(8) In subsection (2) of this section, the references to this Act, the Industrial Injuries Act and the Family Allowances Act shall (except so far as otherwise provided, whether expressly or by implication) respectively include references to any enactments which, under any Act passed after this Act, are included in any citation which uses the phrase "the National Insurance Acts", "the National Insurance (Industrial Injuries) Acts" or "the Family Allowances Acts", as the case may be; and in subsections (5)(a) and (6)(b) of this section, the expression "pension benefits" includes benefits payable on retirement or death by way of lump sum or gratuity, and benefits payable in respect of a person's service or employment to other persons by way of widow's or orphan's pension or otherwise.

**86.—(1) The Government Actuary shall—**

Reports by  
Government  
Actuary.

(a) review the operation of this Act during the period of five years ending with 31st March in 1969 and in every fifth year thereafter and, on each such review, make a report to the Treasury on the financial condition of the National Insurance Fund and the adequacy or otherwise of the contributions payable under this Act to support the benefits payable thereunder having regard to its liabilities under section 85(4) of this Act and any other liabilities under this Act;

(b) make an interim review of, and report to the Treasury on, the operation of this Act during the period of twelve months ending with 31st March in every year other than the year in which the period to be covered by a review and report under the foregoing paragraph ends:

Provided that the Treasury may at any time direct that the period to be covered by a review and report under paragraph (a) of this subsection shall be reduced and that the making of that and subsequent reviews and reports under that paragraph shall be accelerated accordingly, and may dispense with the making of a review and report under paragraph (b) thereof in any year.

(2) The Treasury shall lay before Parliament a copy of every report made to them under this section.

(3) Any function under this section of the Government Actuary may be performed by the Deputy Government Actuary.

**87.—(1) As soon as may be after a copy of any report under section 86(1)(a) of this Act is laid before Parliament, the Minister shall review the rates and amounts of benefit in relation to—** Quinquennial  
reviews of  
rates of  
benefits.

(a) the circumstances at the time of insured persons in Great Britain, including in particular the expenditure which is necessary for the preservation of health and working capacity; and

(b) any changes in those circumstances since the rates

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## PART V

and amounts of benefits were laid down by this Act or any Act amending it and to the likelihood of future changes.

(2) On the completion of any review under this section the Minister shall lay a report thereon before Parliament.

*Administration*

National  
Insurance  
Advisory  
Committee.

**88.**—(1) There shall be a committee, which shall be known as the National Insurance Advisory Committee, to give advice and assistance to the Minister in connection with the discharge of his functions under this Act and to perform any other duties allotted to them under this Act.

(2) The provisions of Schedule 8 to this Act shall have effect with respect to the constitution of the said Committee and other matters relating to the Committee.

(3) The Minister may from time to time refer to the said Committee for consideration and advice such questions relating to the operation of this Act as he thinks fit (including questions as to the advisability of amending this Act).

(4) The Minister shall furnish the said Committee with such information as they may reasonably require for the proper discharge of their functions under this Act.

Local  
advisory  
committees.

**89.**—(1) Regulations may provide for the reference to local committees representing employers or insured persons or both, for consideration and advice, of questions bearing upon the administration of this Act, and for the payment by the Minister to the members of any such committee, and to persons attending its meetings at the request of the committee, of such expenses and travelling and other allowances (including compensation for loss of remunerative time) as the Minister with the consent of the Treasury may determine.

(2) The persons selected as members of any such committee may include persons put forward by organisations concerned with the interests of employers or insured persons, including friendly societies or organisations representative of friendly societies.

Inspectors.

**90.**—(1) For the purposes of this Act, the Minister may appoint such inspectors as he may with the consent of the Treasury determine, and pay to them such salaries or remuneration as may be so determined.

(2) An inspector appointed under this Act, shall for the purposes of the execution of this Act, have power to do all or any of the following things, namely—

(a) to enter at all reasonable times any premises or place liable to inspection under this section ;

(b) to make such examination and inquiry as may be necessary for ascertaining whether the provisions of this Act or any enactment re-enacted thereby are being or

have been complied with in any such premises or place ;

(c) to examine, either alone or in the presence of any other person, as he thinks fit, with respect to any matters under this Act on which he may reasonably require information, every person whom he finds in any such premises or place, or whom he has reasonable cause to believe to be or to have been an insured person, and to require every such person to be so examined ;

(d) to exercise such other powers as may be necessary for carrying this Act into effect.

(3) The occupier of any premises or place liable to inspection under this section, and any person who is or has been employing any person, and the servants and agents of any such occupier or other person, and any insured person, shall furnish to an inspector all such information and produce for inspection all such documents as the inspector may reasonably require for the purpose of ascertaining whether contributions are or have been payable, or have been duly paid, by or in respect of any person, or whether benefit is or was payable to or in respect of any person.

(4) If any person—

(a) wilfully delays or obstructs an inspector in the exercise of any power under this section ; or

(b) refuses or neglects to answer any question or to furnish any information or to produce any document when required so to do under this section,

he shall be liable on summary conviction to a fine not exceeding ten pounds in the case of a first offence under this subsection and not exceeding fifty pounds in the case of a second or subsequent such offence :

Provided that no one shall be required under this section to answer any questions or to give any evidence tending to incriminate himself.

(5) For the purposes of subsection (4) of this section, an offence shall be deemed not to be a first offence if the offender has previously been found guilty of an offence under section 64(4) of the Industrial Injuries Act or under section 49(4) of the Act of 1946 or section 62(4) of the Industrial Injuries Act of 1946.

(6) Every inspector shall be furnished with a certificate of his appointment, and on applying for admission to any premises or place for the purposes of this Act shall, if so required, produce the said certificate.

(7) The premises and places liable to inspection under this section are any premises or places where an inspector appointed

## PART V

under this Act has reasonable ground for supposing that any persons are employed, except that they do not include any private dwelling-house not used by or by permission of the occupier for the purposes of a trade or business.

(8) Where any premises or place are or is liable to be inspected by an inspector or officer appointed or employed by, or are or is under the control of, some other government department, the Minister may make arrangements with that department for any of the powers or duties of inspectors under this section being carried out by an inspector or officer employed by that department, and, where such an arrangement is made, such inspectors or officers shall have all the powers of an inspector under this section.

Information  
as to, and  
proof of, age,  
marriage  
or death.  
1953 c. 37.

**91.**—(1) Regulations made by the Registrar General under section 20 of the Registration Service Act 1953 may provide for the furnishing by superintendent registrars and registrars, subject to the payment of such fee as may be prescribed by the regulations, of such information for the purposes of this Act, including copies or extracts from the registers in their custody, as may be so prescribed.

(2) Where the age, marriage or death of a person is required to be ascertained or proved for the purposes of this Act, any person shall—

- (a) on presenting to the custodian of the register under the enactments relating to the registration of births, marriages and deaths, wherein particulars of the birth, marriage or death, as the case may be, of the first-mentioned person are entered, a duly completed requisition in writing in that behalf; and
- (b) on payment of a fee, in the case of a birth certificate, of sixpence and, in the case of a marriage or death certificate, of one shilling,

be entitled to obtain a copy, certified under the hand of the custodian, of the entry of those particulars.

(3) Requisitions for the purposes of subsection (2) of this section shall be in such form and contain such particulars as may from time to time be specified by the Registrar General, and suitable forms thereof shall, on request, be supplied without charge by every superintendent registrar and registrar.

(4) In the application of this section to England and Wales, the expression “Registrar General” means the Registrar General for England and Wales, and the expressions “superintendent registrar” and “registrar” mean a superintendent registrar or, as the case may be, registrar for the purposes of the enactments relating to the registration of births, deaths and marriages.

(5) In the application of this section to Scotland—

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- (a) the expression "Registrar General" means the Registrar General of Births, Deaths and Marriages in Scotland;
- (b) for the reference in subsection (1) to section 20 of the Registration Service Act 1953 there shall be substituted a reference to section 6 of the Registration of Births, Deaths and Marriages (Scotland) Act 1854;
- (c) references to a superintendent registrar shall be omitted;
- (d) the expression "registrar" means a registrar for the purposes of the enactments relating to the registration of births, deaths and marriages in Scotland.

1953 c. 37.  
1854 c. 80.

92. Stamp duty shall not be chargeable upon such documents used in connection with business under this Act as are specified in Schedule 9 to this Act.

Exemption from stamp duty.

#### *Legal proceedings*

93.—(1) If any person—

- (a) buys, sells or offers for sale, takes or gives in exchange, or pawns or takes in pawn any insurance card or any used insurance stamp; or
- (b) affixes any used insurance stamp to any insurance card; or
- (c) for the purpose of obtaining any benefit or other payment under this Act, whether for himself or some other person, or for any other purpose connected with this Act—
  - (i) knowingly makes any false statement or false representation; or
  - (ii) produces or furnishes, or causes or knowingly allows to be produced or furnished, any document or information which he knows to be false in a material particular,

General provisions as to offences and penalties.

he shall be liable on summary conviction to a fine not exceeding one hundred pounds, or to imprisonment for a term not exceeding three months, or to both.

(2) Regulations may provide for the recovery on summary conviction of monetary penalties in respect of any offence under this Act, being a contravention of or failure to comply with regulations, so, however, that such penalties shall not exceed ten pounds for each offence or, where the offence consists of continuing any such contravention or failure after conviction thereof, ten pounds together with a further ten pounds for each day on which it is so continued.

(3) Where an offence under this Act which has been committed by a body corporate is proved to have been committed with the

**PART V**

consent or connivance of, or to be attributable to any negligence on the part of, any director, manager, secretary or other officer of the body corporate, he as well as the body corporate shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(4) In this section the expression "insurance card" means any card issued under regulations for the purpose of the payment of contributions by affixing insurance stamps thereto; and in any proceedings under subsection (1) of this section with respect to used stamps, a stamp shall be deemed to have been used if it has been affixed to an insurance card or cancelled or defaced in any way whatsoever and whether it has actually been used for the purpose of payment of a contribution or not.

(5) Nothing in this section shall be construed as preventing the Minister from recovering by means of civil proceedings any sums due to the National Insurance Fund.

**General provisions as to prosecutions.**

**94.**—(1) Proceedings in England or Wales for an offence under this Act shall not be instituted except by or with the consent of the Minister or by an inspector or other officer authorised in that behalf by special or general directions of the Minister.

(2) Any such inspector or other officer may, although not of counsel or a solicitor, prosecute or conduct before a magistrates' court any such proceedings as aforesaid.

(3) Notwithstanding any provision in any Act prescribing the period within which summary proceedings may be commenced, proceedings for an offence under this Act may be commenced at any time within the period of three months from the date on which evidence, sufficient in the opinion of the Minister to justify a prosecution for the offence, comes to his knowledge, or within the period of twelve months after the commission of the offence, whichever period last expires.

(4) For the purposes of subsection (3) of this section, a certificate purporting to be signed by or on behalf of the Minister as to the date on which such evidence as aforesaid came to his knowledge shall be conclusive evidence thereof.

(5) In the application of subsection (3) of this section to Scotland, the reference to evidence sufficient to justify a prosecution shall be construed as a reference to evidence sufficient to justify a report to the Lord Advocate with a view to consideration of the question of prosecution.

(6) In any proceedings for an offence under this Act, the wife or husband of the accused shall be competent to give evidence, whether for or against the accused:

Provided that the wife or husband shall not be compellable either to give evidence or, in giving evidence, to disclose any communication made to her or him by the accused during the marriage.

**95.**—(1) In any case where an employer or an insured person has been convicted of the offence under section 8(2) of this Act of failing to pay a contribution at or within the time prescribed for the purpose and the contribution remains unpaid at the date of the conviction, he shall be liable to pay to the National Insurance Fund a sum equal to the amount which he failed to pay.

**PART V**  
**Recovery of contributions on prosecutions under Act.**

(2) In any case where—

- (a) an employer or an insured person is convicted of an offence under section 93(1)(b) of this Act, or of an offence under section 13 of the Stamp Duties Management Act 1891 as applied by regulations made under section 14(2)(b) of this Act, or of an offence under regulations made under this Act; and **1891 c. 38.**
- (b) the evidence on which he is convicted shows that he, for the purpose of paying any contribution which he was liable or entitled to pay, has affixed to any insurance card any used insurance stamp within the meaning of the said section 93; and
- (c) the contribution in respect of which the stamp was affixed remains unpaid at the date of the conviction,

he shall be liable to pay to the National Insurance Fund a sum equal to the amount of that contribution.

(3) On any such conviction as is mentioned in subsection (1) or (2) of this section, if notice of intention to do so has been served with the summons or warrant, evidence may be given—

(a) in the case of an employer—

(i) of the failure on his part to pay at or within the time prescribed for the purpose on behalf or in respect of the same person other contributions under this Act during the two years preceding the date of the offence, or contributions under the Industrial Injuries Act on that date or during those two years; and

(ii) in the case of any such conviction as is mentioned in the said subsection (1), of the failure on his part so to pay on behalf or in respect of any other person employed by him any contributions under this Act or under the Industrial Injuries Act on that date or during those two years; and

(b) in the case of an insured person (other than an employed person), of the failure on his part so to pay other contributions as such an insured person during those two years;

and on proof of such failure the employer or the insured person shall be liable to pay to the National Insurance Fund or, as

## PART V

the case may require, the Industrial Injuries Fund or each such Fund, a sum equal to the total of all the contributions under this Act or, as the case may be, the Industrial Injuries Act which he is so proved to have failed to pay and which remain unpaid at the date of the conviction.

1957 c. 29.

(4) Where in England or Wales an employer or an insured person charged with such an offence as is mentioned in subsection (1) or (2) of this section is convicted of that offence in his absence under section 1(2) of the Magistrates' Courts Act 1957, then if—

- (a) it is proved to the satisfaction of the court, on oath or in the prescribed manner, that such a notice as is mentioned in subsection (3) of this section has been duly served specifying the other contributions in respect of which the prosecutor intends to give evidence; and
- (b) the clerk of the court has received a statement in writing purporting to be made by the accused or by a solicitor acting on his behalf to the effect that if the accused is convicted in his absence of the offence charged he desires to admit failing to pay the other contributions so specified or any of them,

the said subsection (3) shall have effect as if the evidence had been given and the failure so admitted had been proved, and the court shall proceed accordingly.

1948 c. 58.

(5) Where an employer or an insured person is convicted of any such offence as is mentioned in subsection (1) or (2) of this section, and an order is made under Part I of the Criminal Justice Act 1948 placing the offender on probation or discharging him absolutely or conditionally, the foregoing provisions of this section shall apply as if the conviction were deemed to be a conviction for all purposes.

(6) In England or Wales, any sum ordered to be paid to the National Insurance Fund or the Industrial Injuries Fund under this section shall be recoverable as a penalty.

(7) Any sum paid under the foregoing provisions of this section shall be treated as a payment in satisfaction of the unpaid contributions and no part of any such sum paid by an employer shall be recoverable by him from the insured person in respect of whom it is paid.

(8) If the employer, being a body corporate, fails to pay to the National Insurance Fund or the Industrial Injuries Fund any sum which the employer has been ordered to pay under this section, that sum, or such part thereof as remains unpaid, shall be a debt due to the National Insurance Fund or the Industrial Injuries Fund, as the case may be, jointly and severally



from any directors of the body corporate who knew, or could reasonably be expected to have known, of the failure to pay the contribution or contributions in question.

(9) Nothing in this section shall be construed as preventing the recovery of any sums due to the National Insurance Fund or the Industrial Injuries Fund by means of civil proceedings.

(10) In this section, references to contributions include references to payments under section 58 of this Act in lieu of contributions and, except in subsections (1) and (2)—

- (a) references to contributions under this Act include references to contributions or payments in lieu of contributions under the National Insurance Acts 1946 to 1964 ;
- (b) references to contributions under the Industrial Injuries Act include references to contributions under the National Insurance (Industrial Injuries) Acts 1946 to 1964.

(11) In its application to Scotland, this section shall have effect as if—

- (a) for the reference in subsection (3) to the summons or warrant there were substituted a reference to the complaint ;
- (b) for subsection (5) there were substituted the following subsection :—

“ (5) Where an employer or an insured person is convicted on indictment of, or is charged before a court of summary jurisdiction with, any such offence as is mentioned in subsection (1) or (2) of this section, and an order is made under Part I of the Criminal Justice (Scotland) Act 1949 discharging him absolutely or placing him on probation, the foregoing provisions of this section shall apply as if— 1949 c. 94.

- (a) the conviction on indictment were deemed to be a conviction for all purposes ; or, as the case may be,
- (b) the making of the order by the court of summary jurisdiction were a conviction ”.

(12) Regulations may make other provision for the recovery, on prosecutions brought under or by virtue of this Act, of such contributions as are referred to in this section, and any such regulations may vary or revoke any of the foregoing provisions of this section ; and nothing in this section shall prejudice any other remedy for a failure to pay any such contribution.

**PART V**  
Civil  
proceedings  
to recover  
sums due to  
National  
Insurance  
Fund.

**96.—(1)** All sums due to the National Insurance Fund shall be recoverable as debts due to the Crown, and without prejudice to any other remedy may be recovered by the Minister summarily as a civil debt.

(2) Proceedings for the summary recovery as civil debts of sums due to the National Insurance Fund may, notwithstanding anything in any Act to the contrary, be brought at any time within three years from the time when the matter complained of arose.

(3) Proceedings for the summary recovery as civil debts of sums due to the National Insurance Fund may be instituted by an inspector or other officer authorised in that behalf by special or general directions of the Minister, and any such inspector or officer may, although not of counsel or a solicitor, conduct such proceedings.

(4) In the application of this section to Scotland—

- (a) the words “ summarily ” and “ summary ” wherever they occur shall be omitted ;
- (b) nothing in subsection (2) shall be construed as limiting the period within which proceedings for the recovery of any sum may be brought.

Certain  
decisions to be  
conclusive for  
purposes of  
proceedings  
under Act.

**97.—(1)** Where in any proceedings—

- (a) for an offence under this Act ; or
- (b) involving any question as to the payment of contributions under this Act ; or
- (c) involving any question as to the making under section 58 of this Act of payments in lieu of contributions ;  
or
- (d) for the recovery of any sums due to the National Insurance Fund,

any question arises such as is mentioned in section 64(1)(a) to (c) of this Act, then, unless an appeal therefrom under section 65 of this Act is pending, or the time for so appealing has not expired, or a question has been raised with a view to a review of the Minister’s decision, the decision of the Minister shall be conclusive for the purpose of those proceedings.

(2) If the decision of any such question is necessary for the determination of the proceedings, and the decision of the Minister has not been obtained or a question has been raised with a view to a review of the decision obtained, the question shall be referred to the Minister for determination or review in accordance (subject to any necessary modifications) with Part IV of this Act.

(3) Where any such appeal as is mentioned in subsection (1) of this section is pending, or the time for so appealing has not expired, or where any question so mentioned has been referred to the Minister, the court dealing with the case shall adjourn the proceedings until such time as a final decision upon the question has been obtained.

(4) Regulations with respect to such questions arising in such proceedings as are mentioned in subsection (1) of this section may vary or revoke any of the foregoing provisions of this section.

## PART VI

### MISCELLANEOUS AND GENERAL

#### *Application to special classes of persons*

98. This Act shall apply to persons employed by or under the Crown, subject to any special provision made by or by virtue of any other section thereof, in like manner as if the employer were a private person, with such modifications as may be made therein by Order in Council for the purpose of adapting the provisions of this Act to the case of such persons.

99.—(1) Subject to any prescribed exceptions, any person who, being over school leaving age and under pensionable age, is serving as a member of any of the regular naval, military or air forces of the Crown shall, notwithstanding that he does not fulfil the conditions of section 1 of this Act, be an insured person, and any such person while he is serving as aforesaid shall, in respect of his membership of those forces, be an employed person.

(2) Without prejudice to the generality of any other power to make regulations, the Minister may make regulations modifying in such manner, subject to the foregoing provisions of this section, as he thinks proper the provisions of this Act in their application in relation to persons who are or have been members of any of Her Majesty's forces.

(3) Without prejudice to the generality of subsection (2) of this section, regulations thereunder may in particular provide—

- (a) for the application of subsection (1) of this section in relation to any other of Her Majesty's forces in like manner as it applies in relation to the regular naval, military and air forces of the Crown ;

## PART VI

- (b) for disregarding for the purposes of this Act employment as a member of Her Majesty's forces where the said subsection (1) does not apply ;
- (c) in the case of persons who are employed persons in respect of their membership of Her Majesty's forces, for reducing the rate of the contributions as an employed person and as employer and of the Exchequer supplement to those contributions, and for determining—
  - (i) the amounts payable on account of those contributions by the Secretary of State and the time and manner of payment ; and
  - (ii) the deductions to be made on account of those contributions from the pay of those persons ;
- (d) for preventing a person who is discharged from any of Her Majesty's forces at his own request from being by reason thereof disqualified for receiving unemployment benefit on the ground that he has voluntarily left his employment without just cause.

(4) For the purposes of subsections (2) and (3) of this section, any prescribed organisation in which persons serve under the control of the Defence Council shall be deemed to form part of Her Majesty's forces.

Mariners  
and airmen.

**100.**—(1) Without prejudice to the generality of any other power to make regulations, the Minister may make regulations modifying in such manner as he thinks proper the provisions of this Act in their application in relation to persons who are or have been employed on board any ship, vessel or aircraft.

(2) Without prejudice to the generality of subsection (1) of this section, regulations thereunder may in particular provide—

- (a) for the insurance under this Act of persons who are, or have at any time after 4th July 1948 been, employed on board ships, vessels or aircraft, notwithstanding that they do not fulfil the conditions of section 1 of this Act ;
- (b) for excepting from insurance by virtue of the said section 1, or from liability to pay contributions as insured persons, any persons employed as aforesaid who neither are domiciled nor have a place of residence in the United Kingdom ;
- (c) for requiring payment of employers' contributions in respect of persons employed as aforesaid, whether or not they are insured persons or employed persons ;

**(d) for the taking of evidence, for the purpose of any claim to benefit—** **PART VI**

(i) in any country which is, or which at the date when regulations with respect to that country were first made under this section or section 58 of the Act of 1946 was, part of Her Majesty's dominions, before a judge or magistrate or by a superintendent within the meaning of the Merchant Shipping Act 1894; 1894 c. 60.

(ii) in any other country, by a British consular officer;

**(e) for enabling persons employed on board ships, vessels or aircraft to authorise the payment of the whole or any part of any benefit to which they are or may become entitled to such of their dependants as may be prescribed.**

**(3) The contribution, if any, payable by an employer—**

**(a) by way of a contribution under section 3(b) of this Act in respect of a person employed on board a ship or vessel for any week for which that person is by virtue of this section excepted from liability to pay contributions as an insured person; or**

**(b) by way of graduated contribution in respect of the remuneration of a person employed as aforesaid in respect of which that person is by virtue of this section excepted from liability to pay such a contribution as an employed person; or**

**(c) by virtue of this section in respect of a person employed as aforesaid who is not an employed person,**

shall not be taken into account for the purpose of estimating the contributions to be paid out of moneys provided by Parliament, and shall be administered and applied in such manner and for such purposes as may be prescribed.

**101.** The Minister may by regulations make provision for **Persons** modifying the provisions of this Act in their application in **employed in** relation to persons in any prescribed employment (whether **connection** under a contract of service or not) in connection with the **with** exploitation of the resources mentioned in section 1(1) of the **exploitation or** Continental Shelf Act 1964 or with the exploration of the sea **exploration of** continental bed and subsoil in any area designated under section 1(7) of **shelf.** that Act, and in particular, but without prejudice to the **1964 c. 29.** generality of this section, for the insurance under this Act of persons in such employment notwithstanding that they do not fulfil the conditions of section 1 of this Act.

**PART VI**  
**Married**  
**women.**

**102.—(1)** Without prejudice to the generality of any other power to make regulations, the Minister may make regulations modifying in such manner, subject to the following provisions of this section, as he thinks proper the provisions of this Act in their application in relation to married women, and in relation to women who have been married:

Provided that, save as expressly authorised by the following provisions of this section, regulations thereunder shall not modify any provision of this Act which has any special application in relation to a married woman or widow as such.

(2) Regulations under this section shall provide, subject to any prescribed conditions and exceptions, for excepting a woman, if she so elects or if she does not elect otherwise (as may be provided by the regulations) from liability to pay contributions under section 3 of this Act as an insured person for any period during which she is married.

(3) Without prejudice to the generality of subsection (1) of this section, regulations thereunder may in particular provide—

- (a) for making it a condition for the receipt of benefit by a woman, or in respect of her insurance, that she shall have been an insured person at such time, or during such period, as may be prescribed;
- (b) for determining the manner in which references to entry into insurance are to be construed in relation to a woman who has been an insured person for two or more distinct periods;
- (c) for modifying in relation to a widow, in such circumstances as may be prescribed, the provisions of this Act with respect to entitlement to unemployment benefit and sickness benefit.

**Insured**  
**persons**  
**outside Great**  
**Britain.**

**103.—(1)** Without prejudice to the generality of any other power to make regulations, the Minister may make regulations modifying in such manner, subject to subsection (2) of this section, as he thinks proper the provisions of this Act in their application in relation to persons who are or have been outside Great Britain while insured under this Act.

(2) Regulations under this section shall provide that, where an insured person is throughout any contribution week outside Great Britain and is not in that week an employed person, he shall not be liable to pay any contribution as an insured person for that week.

(3) Without prejudice to the generality of subsection (1) of this section, regulations thereunder may in particular make provision for entitling a person to pay a contribution as a non-

employed person, or, if the regulations so provide, as a self-employed person, for any week for which by virtue of subsection (2) of this section he is not liable to pay a contribution as an insured person.

PART VI

*Corresponding systems outside Great Britain*

104.—(1) The Minister may, with the consent of the Treasury, make reciprocal arrangements with the appropriate Northern Irish authority for co-ordinating the two systems of insurance provided for respectively by this Act and any legislation for similar purposes passed by the Parliament of Northern Ireland so as to secure that they operate, to such extent as may be provided by the arrangements, as a single system.

Arrangements  
with Northern  
Ireland for  
unified system.

(2) There shall be a Joint Authority (hereafter in this Act referred to as “the Joint Authority”) consisting of the Minister and of the appropriate Northern Irish authority, and the Joint Authority shall have power, in connection with the arrangements aforesaid—

- (a) to make any necessary financial adjustments between the National Insurance Fund and any fund established under the Northern Irish legislation ; and
- (b) to discharge such other functions for the co-ordination of the said two systems as may be provided by the arrangements.

(3) The provisions of Schedule 10 to this Act shall have effect with respect to the constitution of the Joint Authority and other matters relating thereto.

(4) The Minister may make regulations for giving effect in Great Britain to any such arrangements, and any such regulations may provide—

- (a) that this Act shall have effect in relation to persons affected by the arrangements subject to such modifications and adaptations as may be specified in the regulations, including provision—
  - (i) for securing that acts, omissions and events having any effect for the purposes of the Northern Irish legislation shall have a corresponding effect for the purposes of this Act (but not so as to confer a right to double benefit) ;
  - (ii) for determining, in cases where rights accrue both under this Act and under the Northern Irish legislation, which of those rights shall be available to the person concerned ;

## PART VI

1913 c. 20.  
1914 c. 59.  
1948 c. 38.

(iii) for making any provisions as to administration and enforcement contained in this Act or in any regulations and the provisions of section 118(1)(f) of the Bankruptcy (Scotland) Act 1913, section 33(1)(f) of the Bankruptcy Act 1914 and section 319(1)(e) of the Companies Act 1948 applicable also for the purposes of the Northern Irish legislation ;

(b) that the Joint Authority shall be substituted for the Minister in relation to the making of any regulations (other than regulations for the purposes of this paragraph) or orders.

1920 c. 67.

(5) In connection with any such legislation as is mentioned in subsection (1) of this section, any limitation of the powers of the Parliament of Northern Ireland imposed by the Government of Ireland Act 1920 shall not apply in so far as it would preclude that Parliament from enacting a provision corresponding to some provision of this Act, other than section 99 thereof.

(6) Regulations made by the Joint Authority may provide for applying the said section 99 for the purposes of the Northern Irish legislation, with or without modifications, and for determining—

(a) the persons who, being employed persons in respect of their membership of Her Majesty's forces, are to be treated as belonging to Northern Ireland ;

(b) the sums paid for any period on account of contributions as employed persons and of employers' contributions by and in respect of those persons ;

and the sums so determined shall be treated as paid on account of contributions under the Northern Irish legislation, and not on account of contributions under this Act, for the purposes—

(i) of estimating the contributions to be paid under this Act out of moneys provided by Parliament ;

(ii) of making adjustments under subsection (2)(a) of this section.

Reciprocal  
agreements  
with countries  
outside  
United  
Kingdom.

105.—(1) For the purpose of giving effect to any agreement with the government of any country outside the United Kingdom providing for reciprocity in matters relating to payments in respect of interruption of employment by unemployment, sickness or otherwise, or payments in respect of the confinement of women, widowhood, orphanhood, retirement, old age or death, it shall be lawful for Her Majesty by Order in Council to make provision for modifying or adapting this Act in its application to cases affected by the agreement.



(2) The modifications of this Act which may be made by virtue of the foregoing subsection shall include provision—

- (a) for securing that acts, omissions and events having any effect for the purposes of the law of the country in respect of which the agreement is made shall have a corresponding effect for the purposes of this Act (but not so as to confer a right to double benefit) ;
- (b) for determining, in cases where rights accrue both under this Act and under the law of the said country, which of those rights shall be available to the person concerned ;
- (c) for making any such provisions as are referred to in section 104(4)(a)(iii) of this Act applicable also for the purposes of the law of the said country ;
- (d) for making any necessary financial adjustments by payments into or out of the National Insurance Fund.

*Orders in Council, orders and regulations*

106.—(1) Any power to make regulations or an order conferred by this Act shall be exercisable by statutory instrument. Orders and regulations—  
general.

(2) Except in so far as this Act otherwise provides, any power conferred thereby to make an Order in Council, regulations or order may be exercised—

- (a) either in relation to all cases to which the power extends, or in relation to all those cases subject to specified exceptions, or in relation to any specified cases or classes of case ; and
- (b) so as to make, as respects the cases in relation to which it is exercised—
  - (i) the full provision to which the power extends or any less provision (whether by way of exception or otherwise) ;
  - (ii) the same provision for all cases in relation to which the power is exercised or different provision for different cases or different classes of case, or different provision as respects the same case or class of case for different purposes of this Act ;
  - (iii) any such provision either unconditionally or subject to any specified condition.

(3) Without prejudice to any specific provision in this Act, any power to make an Order in Council, regulations or order conferred by this Act shall include power to make thereby such incidental or supplementary provision as appears to Her

**PART VI** Majesty or the authority making the regulations or order, as the case may be, to be expedient—

(a) for the purposes of the Order in Council, regulations or order ; or

(b) in the case of regulations under section 12(7), 40(6), 43(8), 49(4), 49(6), 73(1), 95(12) or 97(4) of this Act, for the purposes of any provision of this Act so far as that provision relates to matters in respect of which provision might be made by such regulations.

(4) Any power conferred by this Act to make an Order in Council, and the power to make an order conferred by section 5(2), 6(1) or 36(2)(b) of this Act, shall include power to vary or revoke any such Order in Council or order by a subsequent Order in Council or, as the case may be, order.

(5) Any power conferred on the Minister or Joint Authority by any provision of this Act other than Schedule 7 to make any regulations or order shall, if the Treasury so direct, not be exercisable except in conjunction with the Treasury.

(6) Any reference in this section to this Act (otherwise than as part of a reference to a particular provision thereof) shall include a reference to any enactment passed after this Act which is directed to be construed as one therewith, except in so far as the contrary intention appears in that enactment, and without prejudice to the generality of that direction.

**Parliamentary  
control of  
orders and  
regulations.**

**107.**—(1) No order shall be made under section 6, 46(2) or 47(1) of this Act, and, subject to subsection (3) of this section, no regulations shall be made wholly or partly by virtue of any of the following provisions of this Act, namely, sections 22(4), 44, 100 and 102 and paragraph 19(b) of Schedule 11, unless a draft of the order or regulations has been laid before Parliament and has been approved by resolution of each House of Parliament.

(2) Where a draft of an order under the said section 6 is laid before Parliament, there shall be laid with it a report by the Government Actuary or the Deputy Government Actuary of the estimated consequences of the proposed order to the National Insurance Fund.

(3) Subsection (1) of this section shall not apply to regulations to be made for the purpose only of consolidating regulations thereby revoked, nor to any other regulations which, in so far as they are made under the powers conferred by the provisions mentioned in that subsection, only replace provisions of previous regulations with new provisions to the same effect.

(4) All orders made by the Minister or Joint Authority (whether alone or in conjunction with the Treasury) under this

Act, and all regulations made under this Act, other than an order or regulations to which subsection (1) of this section applies, shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(5) Any reference in subsection (4) of this section to this Act shall include a reference to any enactment passed after this Act which is directed to be construed as one therewith, except in so far as the contrary intention appears in that enactment, and without prejudice to the generality of that direction.

**108.**—(1) Subject to subsection (9) of this section and, in the case of regulations made for the purposes of paragraph 2 of Schedule 7 to this Act, without prejudice to section 62(2) of the Industrial Injuries Act, before making any regulations under this Act or laying a draft thereof before Parliament, the Minister shall submit to the National Insurance Advisory Committee a draft thereof (hereafter in this section referred to as a “preliminary draft”).

Consideration  
of regulations  
by Advisory  
Committee.

(2) Where a preliminary draft is so submitted to them, the Committee shall publish, in such manner as they think best adapted for notifying persons affected, notice of the fact and of the place where copies of the draft may be obtained and of the time, which shall be not less than fourteen nor more than twenty-eight days, within which any objection made with respect to the draft by or on behalf of persons affected must be sent to them.

(3) Every objection shall be in writing and shall state the portions of the preliminary draft which are objected to, the specific grounds of objection, and the omissions, additions or modifications asked for.

(4) The Committee shall forthwith consider any preliminary draft submitted to them under this section and shall consider any objection made by or on behalf of any person appearing to them to be affected which is sent to them within the required time, and shall report on the draft to the Minister, and the Minister shall consider the report of the Committee and may then make the regulations, or (in the case of regulations to which section 107(1) of this Act applies) lay a draft thereof before Parliament, either in the form of the preliminary draft or with such amendments as he thinks fit:

Provided that where the Minister certifies that on account of urgency or any special reason any regulations, not being regulations to which the said section 107(1) applies, should come into operation without delay, the Minister may, before receiving or considering the report of the Committee on the preliminary draft, make the regulations as provisional regulations, so, however, that no provisional regulations shall continue in force

**PART VI** for longer than three months after the receipt by the Minister of the report.

(5) Whenever any regulations, not being provisional regulations, or any draft regulations are laid before Parliament, there shall be laid together therewith the report of the Committee on the preliminary draft thereof and a statement—

- (a) showing what amendments (if any) have been made since the report of the Committee and what effect (if any) has been given to any recommendation of the Committee ; and
- (b) if effect has not been given to any recommendation, giving reasons for not adopting it.

(6) In the case of any regulations laid before Parliament at a time when Parliament is not sitting, the requirements of subsection (5) of this section shall be deemed to be satisfied as respects either House of Parliament if the report and statement referred to in that subsection are laid before that House not later than the second day on which that House sits after the laying of the regulations.

(7) In relation to any regulations required or authorised under this Act to be made by the Joint Authority, or by the Minister or Joint Authority in conjunction with the Treasury, any reference in the foregoing provisions of this section to the Minister shall be construed as a reference to the authority or authorities making or proposing to make the regulations.

(8) Any reference in subsection (1) or (7) of this section to this Act shall include a reference to any enactment passed after this Act which is directed to be construed as one therewith, except in so far as the contrary intention appears in that enactment, and without prejudice to the generality of that direction.

(9) This section shall not apply—

- (a) to regulations made by virtue of any of the following provisions of this Act, namely, sections 104 and 110, paragraph 1 of Schedule 7 and paragraphs 9(b), 17 and 19(a) to (c) of Schedule 11, without prejudice, however, to the power of the Minister to refer any proposal to make such regulations to the Committee for consideration and advice ;
- (b) to regulations made for the purposes of paragraph 2 of Schedule 7 to this Act, if so made in relation only to benefit under the Industrial Injuries Act ;
- (c) to regulations made for the purpose only of consolidating other regulations revoked thereby ;
- (d) to regulations made under Part IV of this Act which contain only provisions—
  - (i) with respect to the determination of a question such as is mentioned in section 64(1)(d) or 76(3) of

this Act, section 35(2) or 36 of the Industrial Injuries Act or section 5(2) of the Family Allowances Act ;  
or

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(ii) having effect by virtue of section 8(1) to (3) of the Family Allowances Act.

**109.** Any power under sections 98 to 105 of this Act or under paragraphs 17 and 18 of Schedule 11 thereto, to prescribe modifications of, or exceptions or additions to, or to prescribe or make provision by Order in Council for modifications or adaptations of, the provisions of this Act shall be exercisable also in relation to the provisions of any enactment passed after this Act which is directed to be construed as one therewith, except in so far as the contrary intention appears in that enactment, and without prejudice to the generality of that direction.

Extension of powers to make regulations etc. \*

#### *Miscellaneous*

**110.—(1)** Where there is for the time being in force any scheme for the provision of pensions or other benefits, whether made before or after the passing of this Act (excluding any scheme established by any enactment repealed by the Act of 1946 but including any other scheme established by or under any enactment and any scheme evidenced only by one or more policies of insurance), provision for modifying or winding up that scheme in connection with—

Modification of certain schemes.

- (a) the passing of any of the enactments re-enacted in this Act ;
- (b) the operation of any provision of this Act relating to graduated contributions or graduated retirement benefit (and in particular the provisions under which employments become or cease to be non-participating employments) ; or
- (c) the passing after this Act of any enactment which is directed to be construed as one with this Act (except in so far as the contrary intention appears in that enactment, and without prejudice to the generality of that direction),

may be made by regulations made by such Minister of the Crown or government department as may be determined by the Treasury to be appropriate in relation to the scheme to which the regulations are to apply or, in default of any such determination, made by the Chief Registrar of Friendly Societies.

(2) Any such regulations may authorise a scheme to be modified in any manner approved by an authority designated for the purpose by the regulations, or to be wound up on such terms as may be so approved.

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Disclosure of information by Revenue officers.

**111.** No obligation as to secrecy imposed by statute or otherwise on persons employed in relation to Inland Revenue shall prevent information obtained in connection with the assessment or collection of income tax chargeable under Schedule E from being disclosed by or under the authority of the Commissioners of Inland Revenue in connection with the operation of any enactment or regulation relating to the calculation or collection of graduated contributions under this Act or under any corresponding legislation of the Parliament of Northern Ireland, or of other contributions collected in the same way as any such graduated contributions.

Furnishing of addresses for maintenance proceedings, etc.

**112.—**(1) The Minister may incur expenses for the purpose of furnishing the address at which a man or woman is recorded in his department as residing, where the address is required for the purpose of taking or carrying on legal proceedings to obtain or enforce an order for the making by the man or woman of payments for the maintenance of the man's wife or former wife, or woman's husband or former husband, or for the maintenance or education of any person as being the son or daughter of the man or his wife or former wife, or of the woman or her husband or former husband.

(2) In the foregoing subsection "son or daughter" includes a son or daughter by adoption and an illegitimate son or daughter.

Treatment of certain marriages.

**113.—**(1) A marriage performed outside the United Kingdom under a law which permits polygamy shall be treated for any purpose of this Act as being and having at all times been a valid marriage if and so long as the authority by whom any question or claim arising in connection with that purpose falls to be determined is satisfied that the marriage has in fact at all times been monogamous.

(2) Regulations may provide for a voidable marriage which has been annulled, whether before or after the date when the regulations come into force, to be treated for the purposes of such provisions of, or of any regulations under, this Act, subject to such exceptions or conditions as may be prescribed, as if it had been a valid marriage which was terminated by divorce at the date of the annulment.

*General*

Interpretation.

**114.—**(1) In this Act, except where the context otherwise requires, the following expressions have the following meanings respectively, that is to say—

1946 c. 67.

"the Act of 1946" means the National Insurance Act 1946;

"appropriate Northern Irish authority" means such authority as may be specified in that behalf in any

legislation passed by the Parliament of Northern Ireland for purposes similar to any of the purposes of this Act ;

- “beneficiary” means a person entitled to benefit ;
- “benefit” means benefit under this Act or, as respects any period before the commencement of this Act, under the Act of 1946 ;
- “benefit year” means, in relation to any person, such period of fifty-two or fifty-three contribution weeks as may be prescribed ;
- “claimant” in Part IV of this Act means a person who has claimed benefit or whose right to be excepted from liability to pay, or to be credited with, a contribution is in question ;
- “confinement” has the meaning assigned by section 25(1) of this Act ;
- “the Consequential Repeals Act” means the Statute Law Revision (Consequential Repeals) Act 1965 ; 1965 c. 55.
- “contract of service” means any contract of service or apprenticeship, whether written or oral and whether express or implied ;
- “contribution” means a contribution under this Act or, as respects any period before the commencement of this Act, under the Act of 1946, and shall be construed in accordance with section 2(1) of the Health Contributions Act or, as respects any such period as aforesaid, with section 3(1) of the Health Contributions Act of 1957 ;
- “contribution week” means a period of seven days beginning with midnight between Sunday and Monday ;
- “contribution year” in relation to any person means, subject to section 15(5) of this Act, such period of fifty-two or fifty-three contribution weeks as may be prescribed ;
- “earnings” includes any remuneration or profit derived from a gainful occupation ;
- “employed contributor’s employment” means any employment by virtue of which an insured person is an employed person ;
- “employer’s contribution” means a contribution payable by a person otherwise than as an insured person ;
- “employment” includes any trade, business, profession, office or vocation and “employed” shall be construed accordingly except in the expression “employed person” ;

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1948 c. 46. "employment exchange" has the same meaning as in the Employment and Training Act 1948 ;
- "entry into insurance" in relation to any person means the date on which he becomes or became an insured person, whether under this Act or under the Act of 1946 ;
- "equivalent pension benefits" has the meaning assigned by sections 56(1)(a) and 57(1) of this Act ;
- "family allowance" means an allowance under the Family Allowances Act ;
- 1965 c. 53. "the Family Allowances Act" means the Family Allowances Act 1965 ;
- 1896 c. 25. "friendly society" means a society registered as a friendly society under the Friendly Societies Act 1896, being a society which as part of its ordinary business provides benefits during sickness or other infirmity, or in old age, or in widowhood, or for orphans, and not being a collecting society within the meaning of the Industrial Assurance Act 1923 ;
- 1923 c. 8. "the Health Contributions Act" means the National Health Service Contributions Act 1965 ;
- 1965 c. 54. "the Health Contributions Act of 1957" means the National Health Service Contributions Act 1957 ;
- 1957 c. 34. "incapable of work" means incapable of work by reason of some specific disease or bodily or mental disablement or deemed, in accordance with regulations, to be so incapable ;
- "income tax week" means one of the successive periods in an income tax year beginning with the first day of that year and every seventh day thereafter (the last day of an income tax year, or, in the case of an income tax year ending in a leap year, the last two days thereof, being accordingly treated as a separate income tax week) ;
- "income tax year" means the twelve months beginning with 6th April in any year ;
- 1965 c. 52. "the Industrial Injuries Act" means the National Insurance (Industrial Injuries) Act 1965 ;
- 1946 c. 62. "the Industrial Injuries Act of 1946" means the National Insurance (Industrial Injuries) Act 1946 ;
- "insured person" means a person insured under this Act or, as respects any period before the commencement of this Act, under the Act of 1946 ;
- "the Minister" means the Minister of Pensions and National Insurance ;
- "non-participating employment" has the meaning assigned by section 56(1) of this Act ;



“pensionable age” means—

(a) in the case of a man, the age of sixty-five ;

(b) in the case of a woman, the age of sixty ;

“prescribed” means prescribed by regulations ;

“regulations” means regulations made by the Minister under this Act ;

“relevant contribution conditions”, in relation to benefit of any description, means the contribution conditions for benefit of that description ;

“supplementary scheme” has the meaning assigned by section 46(1) of this Act.

(2) For the purposes of this Act—

(a) the expression “child” means a person who would be treated as a child for the purposes of the Family Allowances Act ;

(b) a person shall be deemed to have attained or not to have attained school leaving age if he would be treated as being, as the case may be, over or under the upper limit of the compulsory school age for the purposes of that Act ;

(c) a person shall be deemed to have a family which includes a child or children if that person (not being a child) and a child or children (with or without a wife or husband of that person) would be treated for the purposes of that Act as constituting a family, and references to a child of a person’s family shall be construed accordingly.

(3) For the purposes of this Act, two persons shall not be deemed to have ceased to reside together by reason of any temporary absence of either or both of them, and in particular by reason of any such absence at school or while receiving medical treatment as an in-patient in a hospital or similar institution or by reason of any absence of either or both of them in such circumstances as may be prescribed.

(4) For the purposes of this Act—

(a) a person shall be deemed to be over or under any age therein mentioned if he has or, as the case may be, has not attained that age ;

(b) a person shall be deemed to be between two ages therein mentioned if he has attained the first-mentioned age but has not attained the second-mentioned age ;

(c) a person shall be deemed, according to the law in England as well as according to the law in Scotland, not to have attained a given age until the commencement of the relevant anniversary of the day of his birth ;

(d) regulations may provide that, for the purpose of determining whether a contribution is payable in respect

## PART VI

of any person, or at what rate a contribution is payable, that person shall be treated as having attained at the beginning of a contribution week, or as not having attained until the end of a contribution week, any age which he attains during the course of that week.

(5) For the purposes of this Act, the amount of a person's earnings for any period, and the rate of a person's remuneration, shall be calculated or estimated in such manner and on such basis as may be prescribed by regulations; and any such regulations may prescribe that payments of a particular class or description made or falling to be made to or by a person shall, to such extent as may be prescribed, be disregarded or, as the case may be, be deducted from the amount of that person's earnings or remuneration.

(6) For the purposes of this Act, a person shall be deemed to be incapable of self-support if, but only if, he is incapable of supporting himself by reason of physical or mental infirmity and is likely to remain so incapable for a prolonged period.

(7) Any references in this Act to any enactment shall, except in so far as the context otherwise requires, be construed as a reference to that enactment as amended or extended by or under any other enactment, including any enactment contained in this Act.

## Transitory provisions.

**115.** This Act shall have effect subject to the transitory provisions contained in Schedule 11 thereto.

## Revocation of certain regulations.

**116.—**(1) The regulations specified in Schedule 12 to this Act are hereby revoked, being the regulations reproduced by the following provisions of this Act, that is to say, sections 12, 40(1) and (2) (so far as relating to maternity allowance), 43(6) and (7), 49(4) and (5), 64 to 72, 77, 95 and 97.

(2) Notwithstanding the reproduction of the regulations aforesaid as provisions of this Act, any question as to the validity of those provisions may be determined as though they were contained in regulations made under the powers under which the regulations they reproduce were respectively made.

## General savings, etc.

**117.—**(1) Subject to section 116 of this Act, any instrument in force immediately before the commencement of this Act and made or having effect as if made under any enactment repealed by the Consequential Repeals Act but re-enacted in this Act, and, subject to paragraph 20 of Schedule 11 to this Act, any contribution paid, appointment, claim or award made, or other thing whatsoever done, under or by virtue of any such enactment or of any regulation specified in Schedule 12 to this Act, shall be deemed to have been made, paid or done, as the case may be, under or by virtue of the corresponding

provision of this Act ; and anything begun under any such enactment or regulation may be continued under this Act as if begun under this Act.

(2) So much of any document as refers expressly or by implication to any enactment repealed and re-enacted as aforesaid or to any such regulation as aforesaid or to the Act or instrument containing that enactment or regulation shall, if and so far as the context permits, be construed as referring to the corresponding provision of this Act or, as the case may be, to this Act.

(3) The House of Commons Disqualification Act 1957 shall have effect subject to the following amendments, being, in the case of the amendment specified in paragraph (a) of this subsection, an amendment of that Act in its application both to the House of Commons of the Parliament of the United Kingdom and to the Senate and House of Commons of Northern Ireland and, in the case of the amendment specified in paragraph (b) of this subsection, an amendment of that Act in its application to the House of Commons of the Parliament of the United Kingdom, that is to say—

(a) at the end of Part I of Schedule 1, in substitution for the entry beginning “ Adjudicator ” added by section 13(4) of the National Insurance Act 1959, there shall be added the entry—

“ Adjudicator appointed for the purposes of Part III of the National Insurance Act 1965, and any corresponding judicial office under any Act of the Parliament of Northern Ireland passed for purposes similar to those of the said Part III ” ;

(b) in Part III of Schedule 1, in the entry beginning “ Chairman or Reserve Chairman of a Local Tribunal or Local Appeal Tribunal ”, for the words “ National Insurance Act 1946 ” there shall be substituted the words “ National Insurance Act 1965 ”.

(4) In relation to any enactment repealed and re-enacted as aforesaid, section 38(1) of the Interpretation Act 1889 shall have effect as if the Consequential Repeals Act formed part of this Act ; and nothing in subsections (1) to (3) of this section shall be taken as affecting the general application of the said section 38 as modified by this subsection with regard to the effect of repeals.

**118.**—(1) This Act may be cited as the National Insurance Act 1965.

(2) This Act, except sections 104, 109, 111 and 117, and except in so far as any other provision thereof expressly refers to Northern Ireland, shall not extend to Northern Ireland.

(3) This Act shall come into force on such date as the Minister may by order appoint.

Short title,  
extent and  
commence-  
ment.

## SCHEDULES

Section 3.

## SCHEDULE 1

## RATES OF FLAT-RATE CONTRIBUTIONS

## PART I

*Employed Persons*

Description of employed person  1	Weekly Rate of Contribution	
	Unless by virtue of a non-participating employment 2	If by virtue of a non-participating employment 3
	s. d.	s. d.
Men between the ages of 18 and 70 (other than men over the age of 65 who have retired from regular employment)—		
Earning remuneration at a weekly rate exceeding £5 ... ..	10 2½	12 7½
Earning remuneration at a weekly rate of £5 or less ... ..	5 11½	7 2½
Women between the ages of 18 and 65 (other than women over the age of 60 who have retired from regular employment)—		
Earning remuneration at a weekly rate exceeding £5 ... ..	8 10½	10 4½
Earning remuneration at a weekly rate of £5 or less ... ..	5 1½	5 10½
Boys under the age of 18 ... ..	7 2½	
Girls under the age of 18 ... ..	5 10½	

For the purposes of this Part and Part II of this Schedule a person shall be deemed to be earning remuneration at a weekly rate of £5 or less if, but only if, his remuneration does not include the provision of board and lodging by the employer and the rate of the remuneration neither exceeds, nor is deemed in accordance with regulations made under section 114(5) of this Act to exceed, £5 a week, and to be earning remuneration at a weekly rate exceeding £5 in any other case.

**PART II**  
*Employers*

SCH. 1

Description of employed person  1	Weekly Rate of Contribution	
	Unless by virtue of a non-participating employment 2	If by virtue of a non-participating employment 3
	s. d.	s. d.
Men over the age of 18—		
Earning remuneration at a weekly rate exceeding £5 or not being liable to pay a contribution as an employed person ...	11 5½	13 10½
Earning remuneration at a weekly rate of £5 or less and being liable to pay a contribution as an employed person ...	15 8½	19 3½
Women over the age of 18—		
Earning remuneration at a weekly rate exceeding £5 or not being liable to pay a contribution as an employed person ...	9 11½	11 5½
Earning remuneration at a weekly rate of £5 or less and being liable to pay a contribution as an employed person ...	13 8½	15 11½
Boys under the age of 18     ...     ...     ...	7 11½	
Girls under the age of 18     ...     ...     ...	6 6½	

For the purposes of this Part of this Schedule a person over pensionable age, not being an insured person, shall be treated as an employed person if he would be an insured person were he under pensionable age and would be an employed person were he an insured person.

**PART III**  
*Self-Employed Persons*

Description of self-employed person  1	Weekly Rate of Contribution  2
	s. d.
Men between the ages of 18 and 70 (other than men over the age of 65 who have retired from regular employment)     ...     ...     ...     ...     ...	15 10
Women between the ages of 18 and 65 (other than women over the age of 60 who have retired from regular employment)     ...     ...     ...     ...     ...	13 2
Boys under the age of 18     ...     ...     ...     ...     ...	9 0
Girls under the age of 18     ...     ...     ...     ...     ...	7 6

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## SCH. 1

## PART IV

*Non-Employed Persons*

Description of non-employed person 1	Weekly Rate of Contribution 2
Men between the ages of 18 and 65 ... ..	s. d. 12 1
Women between the ages of 18 and 60 ... ..	9 5
Boys under the age of 18 ... ..	6 11
Girls under the age of 18 ... ..	5 4

Sections 19, 23,  
24, 26, 27, 28,  
30, 32, 39.

## SCHEDULE 2

## CONTRIBUTION CONDITIONS

*Unemployment benefit and sickness benefit*

1. The contribution conditions for unemployment benefit or for sickness benefit are that—

- (a) not less than twenty-six contributions of the appropriate class have been paid by the claimant in respect of the period between his entry into insurance and the day for which the benefit is claimed; and
- (b) not less than fifty contributions of the appropriate class or their equivalent have been paid by or credited to him in respect of the last complete contribution year before the beginning of the benefit year which includes the day for which the benefit is claimed.

*Maternity grant*

2.—(1) The contribution conditions for a maternity grant are—

- (a) that not less than twenty-six contributions of the appropriate class have been paid by the relevant person in respect of the period beginning with that person's entry into insurance and ending immediately before the relevant time; and
- (b) that not less than twenty-six such contributions have been paid by or credited to that person in respect of the last complete contribution year before the beginning of the benefit year comprising the relevant time.

(2) In this paragraph—

- (a) the expression "relevant person" means the person by whom the conditions are to be satisfied;
- (b) the expression "relevant time" means the date of the confinement, or, where the relevant person is the husband and he was dead or over pensionable age on that date, the date of his attaining pensionable age or dying under that age;
- (c) references to a contribution year and to a benefit year are references to periods which are respectively a contribution year and a benefit year in relation to the relevant person.

*Maternity allowance*

3.—(1) The contribution conditions for a maternity allowance are that—

- (a) not less than fifty contributions of the appropriate class or their equivalent have been paid by or credited to the claimant in respect of the fifty-two weeks immediately preceding the thirteenth week before the expected week of confinement (as defined for the purposes of section 24 of this Act); and
- (b) of those contributions not less than twenty-six are contributions of the appropriate class actually paid.

(2) For the purposes of this paragraph a woman shall not be credited with contributions by virtue of regulations made under section 102 of this Act.

*Widow's benefit, retirement pension and child's special allowance*

4.—(1) The contribution conditions for widow's benefit, a retirement pension or a child's special allowance are that—

- (a) not less than one hundred and fifty-six contributions of the appropriate class have been paid by the relevant person in respect of the period between that person's entry into insurance and the relevant time; and
- (b) the yearly average of the contributions paid by or credited to that person (ascertained as at the relevant time) is not less than fifty.

(2) In this paragraph—

- (a) the expression "relevant person" means the person by whom the conditions are to be satisfied;
- (b) the expression "relevant time" means the date of the relevant person attaining pensionable age or dying under that age.

*Death grant*

5.—(1) The contribution conditions for death grant are that—

- (a) not less than twenty-six contributions of the appropriate class have been paid by or credited to the relevant person in respect of the period between 5th July 1948 and the relevant time; and
- (b) either—
  - (i) not less than forty-five such contributions have been paid by or credited to that person in respect of the last complete contribution year before the relevant time; or
  - (ii) the yearly average of the contributions paid by or credited to that person (ascertained as at the relevant time) is not less than forty-five.

(2) No regulations under Part VI of this Act shall provide for taking into account for the purposes of death grant any contributions paid or treated as paid under the enactments repealed by the Act of 1946.

(3) In this paragraph—

- (a) the expression "relevant person" means the person by whom the conditions are to be satisfied;
- (b) the expression "relevant time" means the date of the deceased's death or, where immediately before that date the relevant person was dead or over pensionable age, the date of that person attaining pensionable age or dying under that age.

Sections 19, 24,  
26, 27, 28, 29,  
30, 32, 38, 40,  
43.

**SCHEDULE 3**  
**RATES OF PERIODICAL BENEFITS AND OF INCREASES**  
**FOR DEPENDANTS**

1	2	3	4	5	6
Description of Benefit	Weekly rate	Increase for only, elder or eldest quali- fying child	Increase for second quali- fying child	Increase for each additional quali- fying child	Increase for adult dependant (where payable)
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Unemployment or sick- ness benefit under s. 19(2)—					
(a) in the case of a person over the age of 18, not being a married woman ...	4 0 0	1 2 6	14 6	14 6	2 10 0
(b) in the case of a person under the age of 18, not being a married woman—					
(i) during any period during which that person is entitled to an increase of benefit in respect of a child or adult dependant ...	4 0 0	1 2 6	14 6	14 6	2 10 0
(ii) during any other period ...	2 5 6	—	—	—	—
(c) in the case of a married woman over the age of 18—					
(i) during any period during which she is en- titled to an in- crease of benefit in respect of her husband, or dur- ing which she is not residing with her husband nor is he contributing to her mainten- ance at not less than the relevant rate ...	4 0 0	1 2 6	14 6	14 6	2 10 0
(ii) during any other period ...	2 15 0	1 2 6	14 6	14 6	2 10 0
(d) in the case of a married woman under the age of 18—					
(i) during any period during which she is en- titled to an in- crease of benefit in respect of her husband, or dur- ing which she is					



## SCH. 3

1 Description of Benefit	2 Weekly rate	3 Increase for only, elder or eldest quali- fying child	4 Increase for second quali- fying child	5 Increase for each additional quali- fying child	6 Increase for adult dependant (where payable)
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Unemployment or sick- ness benefit under s. 19(2) —cont.					
entitled to an in- crease of benefit in respect of a child or an adult dependant other than her husband and she is not residing with her husband nor is he contributing to her maintenance at not less than the relevant rate	4 0 0	1 2 6	14 6	14 6	2 10 0
(ii) during any other period during which she is en- titled to an in- crease of benefit in respect of a child or adult dependant ...	2 15 0	1 2 6	14 6	14 6	2 10 0
(iii) during any other period ...	2 5 6	—	—	—	—
2. Unemployment or sickness benefit at a weekly rate determined under s. 19(3)	—	1 2 6	14 6	14 6	2 10 0
3. Maternity allowance ...	4 0 0	1 2 6	14 6	14 6	2 10 0
4. Widow's allowance ...	5 12 6	2 0 0	1 12 0	1 10 0	—
5. Widowed mother's allow- ance ... ..	4 0 0	2 0 0	1 12 0	1 10 0	—
6. Widow's pension ...	4 0 0	—	—	—	—
7. Guardian's allowance ...	2 0 0	—	—	—	—
8. Retirement pension—					
(a) where the pension is payable to a woman by virtue of her hus- band's insurance and he is alive ... ..	2 10 0	1 2 6	14 6	14 6	—
(b) in any other case ...	4 0 0	1 2 6	14 6	14 6	2 10 0
9. Child's special allowance	2 0 0	—	1 12 0	1 10 0	—

1. In paragraphs 1(c)(i) and 1(d)(i) of this Schedule "the relevant rate" means a weekly rate equal to the difference under this Schedule

## SCH. 3

between the rates of benefit applying if the husband is, and if he is not, contributing to the wife's maintenance at not less than the relevant rate.

2. In paragraph 2 of this Schedule, column 6 shall have effect subject to section 43(3)(b) of this Act.

Sections 23, 39.

## SCHEDULE 4

## AMOUNTS OF GRANTS

Description of Grant	Amount		
	£	s.	d.
1. Maternity grant ... ..	22	0	0
2. Death grant, where the person in respect of whose death the grant is paid was at his death—			
(a) under the age of 3 ... ..	7	10	0
(b) between the ages of 3 and 6 ... ..	12	10	0
(c) between the ages of 6 and 18 ... ..	18	15	0
(d) over the age of 18—			
(i) if on 5th July 1948 that person had attained the age of 55 in the case of a man or 50 in the case of a woman ... ..	12	10	0
(ii) in any other case ... ..	25	0	0

Section 62.

## SCHEDULE 5

## STATUTORY SUPERANNUATION SCHEMES FOR WHICH SPECIAL PROVISION IS MADE

*Pension enactments**Appropriate Minister*

	1. The Teachers Superannuation Acts 1918 to 1956.	The Secretary of State for Education and Science.
1962 c. 47.	2. Section 102 of the Education (Scotland) Act 1962.	The Secretary of State for Scotland.
	3. The Local Government Superannuation Acts 1937 to 1953.	The Minister of Housing and Local Government.
	4. The Local Government Superannuation (Scotland) Acts 1937 to 1953.	The Secretary of State for Scotland.
1946 c. 81.	5. Section 67 of the National Health Service Act 1946.	The Minister of Health.
1947 c. 27.	6. Section 66 of the National Health Service (Scotland) Act 1947.	The Secretary of State for Scotland.
1947 c. 41.	7. Section 26 of the Fire Services Act 1947, in its application to England and Wales.	The Secretary of State for the Home Department.

<i>Pension enactments</i>	<i>Appropriate Minister</i>	<i>SCH. 5</i>
8. Section 26 of the Fire Services Act 1947, in its application to Scotland.	The Secretary of State for Scotland.	for 1947 c. 41.
9. The Police Pensions Act 1948, in its application to England and Wales.	The Secretary of State for the Home Department.	for the 1948 c. 24.
10. The Police Pensions Act 1948, in its application to Scotland.	The Secretary of State for Scotland.	

## SCHEDULE 6

Section 79.

SCALE OF SUPERANNUATION ALLOWANCES OF COMMISSIONER  
AND DEPUTY COMMISSIONERS

When the number of completed years of service is as specified in the first column of the following table, the annual allowance shall not exceed the fraction of the last annual salary respectively specified in the second columns of that table :—

<i>Years of service</i>	<i>Fraction of salary</i>
Less than 5	Six-fortieths
5	Ten-fortieths
6	Eleven-fortieths
7	Twelve-fortieths
8	Thirteen-fortieths
9	Fourteen-fortieths
10	Fifteen-fortieths
11	Sixteen-fortieths
12	Seventeen-fortieths
13	Eighteen-fortieths
14	Nineteen-fortieths
15 or more	Twenty-fortieths

## SCHEDULE 7

Section 81.

## SET-OFF OF OVERPAYMENTS

1.—(1) Where a person has received on account of benefit or a family allowance sums to which, by virtue of any provision of, or of regulations under, this Act or the Industrial Injuries Act or by virtue of section 11(6) of the Family Allowances Act, he was disentitled by reason of his being entitled by virtue of a subsequent award to other benefit or, as the case may be, to guardian's allowance under section 29 of this Act, then, except in so far as regulations otherwise provide, the decision making that subsequent award shall direct that those sums shall be treated as having been paid on account of the benefit thereby awarded.

(2) Where on review or appeal a decision awarding a person benefit is revised, or is reversed or varied, but he retains any sums paid in pursuance of the original decision which would not have been payable if the decision on the review or appeal had been given in the first instance, then, except in so far as regulations otherwise provide, any decision awarding him other benefit or a family allowance,

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## SCH. 7

being a benefit or allowance to which a right to any of those sums would by virtue of any such provision as aforesaid or of the said section 11(6) have disentitled him, shall direct that that sum, up to the amount of the other benefit or allowance to which he would by his right to that sum have been so disentitled, shall be treated as having been paid on account of the other benefit or allowance.

(3) Where a sum paid on account of any benefit or of a family allowance is by virtue of this paragraph or any other enactment to be treated as having been paid on account of other benefit or such an allowance, it shall be so treated for all purposes, including the subsequent operation in relation to it of this paragraph or any other enactment relating to benefit or family allowance overpaid.

(4) For the purposes of this paragraph—

- (a) a person shall be treated as retaining any sum which has been received by him and not repaid, except that he shall not be treated as retaining a sum if under any other enactment a direction has been given for it to be repaid;
- (b) in the case of sums paid by way of benefit under this Act in respect of a child of the family of a man and his wife living together or on account of a family allowance for such a family, the man shall be treated as having received any sum which, if properly paid, would have been receivable by him, and the wife any sum which, if properly paid, would have been receivable by her.

2. Regulations may provide for treating benefit paid to one person in respect of another as being a child of the family, or the wife or husband, or an adult dependant, of the first-mentioned person as having been properly paid for any period notwithstanding that under regulations relating to overlapping benefits it is not payable for that period by reason of a subsequent decision either—

- (a) that the said other person is himself entitled to benefit for that period; or
- (b) that a third person is entitled to benefit for that period in respect of the said other person in priority to the first-mentioned person,

and for reducing or withholding accordingly any arrears payable for that period by virtue of the subsequent decision.

3. In this Schedule, the expression “benefit” means benefit either under this Act or under the Industrial Injuries Act; and in paragraph 1 of this Schedule any reference to a decision awarding benefit or a family allowance includes a decision making any benefit or family allowance payable at a higher rate.

## Section 88.

## SCHEDULE 8

## CONSTITUTION ETC. OF NATIONAL INSURANCE ADVISORY COMMITTEE

1. The National Insurance Advisory Committee (in this Schedule referred to as “the Committee”) shall consist of a chairman appointed by the Minister and not less than four nor more than eight other members so appointed, and at least one member of the Committee shall be a woman.

2. The chairman and other members shall hold office for a period which, in the case of each of the members first appointed and of any member appointed to fill a casual vacancy, shall be of such duration not exceeding five years as may be determined by the Minister, and in the case of all other members shall be a period of five years :

Provided that any member may by notice in writing to the Minister resign office at any time and shall be eligible for re-appointment from time to time on or after the expiration of his term of office.

3. Of the said members, other than the chairman, there shall be appointed—

- (a) one after consultation with organisations representative of employers ;
- (b) one after consultation with organisations representative of workers ;
- (c) one after consultation with friendly societies or organisations representative of friendly societies ; and
- (d) if and when reciprocal arrangements with the appropriate Northern Irish authority are in force under this Act, one after consultation with that authority.

4. If a member becomes, in the opinion of the Minister, unfit to continue in office or incapable of performing his duties, the Minister shall forthwith declare his office to be vacant and shall notify the fact in such manner as he thinks fit, and thereupon the office shall become vacant.

5. The Minister shall appoint a secretary to the Committee, and may appoint such other officers and such servants to the Committee, and there shall be paid to them such salaries and allowances, as the Minister may with the consent of the Treasury determine.

6. The expenses of the Committee to such an amount as may be approved by the Treasury (including such salaries or other remuneration paid to all or any of the members as the Minister with the consent of the Treasury may determine and including salaries and allowances payable under paragraph 5 of this Schedule) shall be paid by the Minister.

7. There may be paid as part of the expenses of the Committee to persons attending its meetings at the request of the Committee such travelling and other allowances (including compensation for loss of remunerative time) as the Minister may, with the consent of the Treasury, determine.

8. The Committee may act notwithstanding any vacancy among the members of the Committee.

9. The Committee may make rules for regulating the procedure (including the quorum) of the Committee.

## SCHEDULE 9

Section 92.

### DOCUMENTS EXEMPT FROM STAMP DUTY

1. Draft or order or receipt given in respect of benefit payable under this Act or under any supplementary scheme, or in respect of any sums payable to the body charged with the administration of a supplementary scheme.

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2. Letter or power of attorney granted by any person as trustee for the transfer of any money vested in his name in the public funds or in any other securities and forming part of any funds applicable for the purpose of any supplementary scheme.

3. Agreement, bond or other security made or given for the purpose of, or in connection with, any supplementary scheme.

4. Appointment or revocation of appointment of an agent, appointment of a new trustee, and any conveyance or transfer made for effectuating the appointment of a new trustee, and any other document authorised by or in pursuance of this Act or of any supplementary scheme or otherwise required in order to give effect to the provisions of this Act.

5. Receipt given in respect of a refund or return of contributions.

Section 104.

## SCHEDULE 10

## CONSTITUTION, ETC., OF JOINT AUTHORITY

1. The Joint Authority shall be a body corporate by the name of the National Insurance Joint Authority, and shall have an official seal which shall be officially and judicially noticed, and the seal of the Authority may be authenticated by either member of, or the secretary to, the Authority, or by any person authorised by the Authority to act on behalf of the secretary.

2. Either member of the Joint Authority shall be entitled, subject to and in accordance with any rules laid down by the Authority, to appoint a deputy to act for him at meetings of the Authority at which he is unable to be present.

1868 c. 37.

3. The Documentary Evidence Act 1868 shall apply to the Joint Authority as if that Authority were included in the first column of the Schedule to the said Act, and as if either member or the secretary, or any person authorised to act on behalf of the secretary, of the Authority were mentioned in the second column of that Schedule, and as if the regulations referred to in that Act included any document issued by the Authority.

Section 115.

## SCHEDULE 11

## TRANSITORY PROVISIONS

*Special savings*

1.—(1) Where this Schedule provides that any provision shall be specially saved, then, notwithstanding that the provision in question is repealed by the Consequential Repeals Act and is not re-enacted in this Act, any regulations made under that provision and in force immediately before the commencement of this Act shall continue in force in like manner, subject to the like power of variation or revocation, as if that provision had been so re-enacted.

1960 c. 5  
(9 & 10 Eliz. 2.).

(2) Any regulations having effect immediately before the commencement of this Act by virtue only of the proviso to section 6(4) of the National Insurance Act 1960 shall continue to have effect as if that proviso had not been repealed by the Consequential Repeals Act.

*Widow's pension*

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2.—(1) Notwithstanding that neither the conditions specified in subsection (2) nor those specified in subsection (3) of section 28 of this Act are satisfied, a widow shall be entitled to a widow's pension in a case where she would have been so entitled if subsection(1)(b) of that section, instead of referring to the conditions specified in the said subsection (3), had referred either—

- (a) to the conditions specified in sub-paragraph (2) of this paragraph ; or
- (b) to the conditions specified in sub-paragraph (3) of this paragraph ; or
- (c) to the conditions specified in sub-paragraph (4) of this paragraph.

(2) The conditions referred to in sub-paragraph (1)(a) of this paragraph are—

- (a) that during her widowhood, and at a date within the period beginning with 5th July 1948 and ending with 4th July 1956, the widow had a family which included a child who either was at the husband's death a child of his family or was a son or daughter of theirs ; and
- (b) that at a subsequent date during that period the widow ceased to have such a family at a time when—
  - (i) she was over the age of forty but under pensionable age ; and
  - (ii) three years had elapsed since the date of her marriage to the husband.

(3) The conditions referred to in sub-paragraph (1)(b) of this paragraph are—

- (a) that during her widowhood, and at a date within the period beginning with 5th July 1956 and ending with 26th February 1964, the widow either—
  - (i) had a family which included a child who fell within paragraph (a), (b) or (c) of section 27(2) of this Act and who, if included in the widow's family only by virtue of her contributing to the cost of providing for the child, was so included by virtue of her so contributing at a weekly rate not less than the difference between the two weekly rates of widowed mother's allowance as set out in the second column of Part I of Schedule 2 to the Act of 1946 as in force at that date ; or
  - (ii) while not having such a family, satisfied the requirements of section 27(1)(b) of this Act with the substitution in the said section 27(1)(b) for the reference to the age of nineteen years of a reference to the age of eighteen years ; or
  - (iii) satisfied the requirements of section 27(1)(c) of this Act ; and
- (b) that at a subsequent date during that period the widow ceased to satisfy the condition specified in paragraph (a) of this sub-paragraph at a time when—
  - (i) subject to paragraph 3 of this Schedule, she was over the age of fifty ; and

## SCH. 11

(ii) either she was under pensionable age or, if that time was after 4th August 1957, being over pensionable age, she had not retired from regular employment; and

(iii) three years had elapsed since the date of her marriage to the husband.

(4) The conditions referred to in sub-paragraph (1)(c) of this paragraph are—

(a) that during her widowhood, and at a date within the period beginning with 27th February 1964 and ending with 20th December 1964, the widow satisfied the requirements of section 27(1)(a), (b) or (c) of this Act; and

(b) that at a subsequent date during that period the widow ceased to satisfy the requirements aforesaid at a time when the requirements of sub-paragraph (3)(b)(i), (ii) and (iii) of this paragraph were satisfied.

(5) Subsection (5) of section 28 of this Act shall apply for the purposes of this paragraph as if references in the said subsection (5) to that section or to subsection (2)(a) or (3)(b) thereof included references respectively to this paragraph or to sub-paragraphs 2(b)(ii) or 3(b)(iii) thereof.

3. In the case of a widow whose husband or, if she has been married more than once, whose last husband died before 4th February 1957, section 28(3)(a) of this Act and paragraph 2(3)(b)(i) of this Schedule shall each have effect as if for the word "fifty" there were substituted the word "forty".

4.—(1) Section 18(3) of the Act of 1946 (by virtue of which a widow who would otherwise have ceased to be entitled to widow's benefit at a time when incapable of self-support by reason of infirmity may be granted a widow's pension), so far as it applies to a widow so ceasing before 7th January 1957, shall be specially saved; and where a widow entitled to a widow's pension by virtue of the said section 18(3) ceases to be so entitled at a time when—

(a) she is over the age of fifty; and

(b) three years have elapsed since the date of the marriage in respect of which the pension is payable,

she shall for any subsequent period have the same right, if any, to a widow's pension in respect of that marriage as if the conditions specified in section 28(2) of this Act were satisfied.

(2) Where a widow has been married more than once, regulations may relax, for the purpose of her right to a widow's pension in respect of her last marriage, the condition contained in sub-paragraph (1)(b) of this paragraph.

#### *Women's retirement pensions*

5.—(1) If in the case of any woman—

(a) her husband died, and she attained pensionable age, before 5th August 1957 and she was immediately before attaining that age entitled to widow's benefit in respect of his death;



- (b) her husband died, and she attained pensionable age, before 21st August 1956 and she would, immediately before attaining that age, have been entitled if section 28 of this Act had then been in force to a widow's pension in respect of his death,

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section 32 of this Act shall have effect in relation to that woman as if subsection (1)(a) of that section were omitted; but a woman whose husband died, and who remarried, before 5th August 1957 shall not be entitled to payment of a retirement pension by virtue of that husband's insurance for any period after her remarriage.

(2) Nothing in section 48(1) or 49(3)(a) of this Act relating to the making of claims shall affect any right of a widow to a retirement pension by virtue of sub-paragraph (1)(a) of this paragraph; and section 49(4)(c) of this Act shall not apply to such a pension.

6. Section 33(3) of this Act shall not apply to a woman who attained pensionable age before 5th August 1957 and who, immediately before attaining that age, was entitled to widow's benefit unless that benefit was a widow's pension in respect of a husband who died before 21st August 1956 to which she became entitled on or after that date.

*Increase of retirement pension for contributions after pensionable age*

7. In relation to contributions for contribution weeks commencing before 3rd August 1959, section 31(1) of this Act shall have effect as if for the reference to one shilling for every twelve contributions there were substituted a reference—

- (a) in the case of contribution weeks commencing before 16th July 1951, to one shilling for every twenty-five contributions;
- (b) in the case of contribution weeks commencing on or after 16th July 1951, to one shilling and sixpence for every twenty-five contributions.

8.—(1) Section 34(1) and (2) of this Act shall not apply to contributions paid before 25th December 1961, and the said section 34(2) shall not apply where the husband's death took place before that date.

(2) Where, in the case of any husband and his wife or widow, they were both over pensionable age on 25th December 1961 (whether then married or not), the said section 34(1) and (2) shall not apply except in so far as section 34(1)(b) may operate to increase in respect of the husband's contributions a retirement pension under section 30 of this Act payable to his widow by virtue of her own insurance; but in any such case, and in any case where the husband died before 25th December 1961, the weekly rate of a retirement pension under section 32 of this Act payable to the wife or widow by virtue of the husband's insurance shall, subject to section 30(7) of this Act and to paragraph 9 of this Schedule, be increased for contributions as an employed or self-employed person paid by the

**SCH. 11** husband in respect of any period after both he and she had attained pensionable age—

- (a) by one shilling for every twenty-five such contributions paid in respect of contribution weeks commencing before 16th July 1951 ;
- (b) for every twenty-five such contributions paid in respect of contribution weeks commencing on or after 16th July 1951 and before 3rd August 1959—
  - (i) as respects any period during which the husband is alive, by one shilling ;
  - (ii) as respects any period after the husband's death, by one shilling and sixpence ;
- (c) for every twelve such contributions paid in respect of contribution weeks beginning on or after 3rd August 1959—
  - (i) as respects any period during which the husband is alive, by sixpence ;
  - (ii) as respects any period after the husband's death, by one shilling.

(3) Section 34(3) and (4) of this Act shall apply for the purposes of sub-paragraph (2) of this paragraph as they apply for the purposes of the said section 34(1) and (2).

9. The following provisions (which relate to the treatment of contributions which do not make up the number, or a multiple of the number, of contributions applicable for the purposes of section 20(4) or 21(3) of the Act of 1946 at the time when the contributions were paid), namely—

1951 c. 34.

(a) section 4(5) of the National Insurance Act 1951 ; and

1959 c. 47.

(b) section 6(3) of the National Insurance Act 1959,

shall be specially saved and have effect for the purposes of section 31(1) of this Act or paragraph 8(2) of this Schedule as they had effect for the purposes of the said section 20(4) or 21(3).

#### *Death grant*

10. A death grant shall not be payable in respect of the death of any person who attained pensionable age before 5th July 1948.

#### *Overlapping benefits*

11.—(1) Regulations may provide for adjusting sickness benefit payable to any person in respect of any injury or disease, or the conditions for the receipt thereof, where that person is or has been entitled in respect of that injury or disease to a weekly payment under the Workmen's Compensation Acts or under any contracting out scheme duly certified thereunder.

(2) In this paragraph, the expression "Workmen's Compensation Acts" means the Workmen's Compensation Acts 1925 to 1945, or the enactments repealed by the Workmen's Compensation Act 1925, or the enactments repealed by the Workmen's Compensation Act 1906.

1925 c. 84.

1906 c. 58.

*Non-participating employments*

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12. In determining whether a person's service in any employment in which he is employed after 5th January 1964 qualifies him as mentioned in section 56(1)(a) of this Act, no account shall be taken of any service by him in that employment before that date.

13. As respects service before 8th April 1963, section 56(3) of this Act shall have effect as if for the words "eighteen pounds" there were substituted the words "fifteen pounds".

14. As respects service before 6th January 1964, section 57(1) of this Act shall have effect as if for paragraph (d) thereof there were substituted the following—

"(d) apart from any period before pensionable age, the pension or the said part of it is of an amount not less, when expressed as a weekly rate, than the graduated retirement benefit which would be payable to the person employed in return for an amount of graduated contributions equal to one such contribution paid in each week of the period of service in respect of a weekly payment of remuneration of fifteen pounds."

*Payments in lieu of contributions*

15. For the purposes of section 58 of this Act—

- (a) as respects service before 6th January 1964, paragraph (a) of that section shall have effect as if for the words "eighteen pounds" there were substituted the words "fifteen pounds";
- (b) sections 1(1) and 3(1) of, and Schedule 1 to, the National Insurance Act 1963 c. 7. shall be deemed not to have come into operation until 5th January 1964.

16. If a payment is made as required by section 58 of this Act in respect of a period—

- (a) falling partly before and partly after 5th January 1964; or
- (b) falling partly before and partly after the date of any change in the percentage mentioned in section 4(1)(c) of this Act taking effect under section 5(1)(b) thereof; or
- (c) falling partly before and partly after the date of any change in the said percentage or the sums of money mentioned in the said section 4(1)(c), or of any change in the rates of contributions set out in Schedule 1 to this Act effected by or in pursuance of any Act passed after this Act,

and the amount of the payment is less than the full amount required, the Minister may allocate the payment as between the two parts of the period as he may think fit, and the said section 58 shall apply to the payment as if the two parts of the period were separate periods.

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*Pre-1948 contributors and beneficiaries*

17.—(1) In relation to—

(a) persons (in this paragraph and paragraph 18 of this Schedule referred to as “pre-1948 contributors”) who within the prescribed time before 5th July 1948 were, or were deemed to be or treated as, insured—

1935 c. 8.

1936 c. 32.

1936 c. 33.

- (i) under the Unemployment Insurance Act 1935 ; or
- (ii) under the National Health Insurance Act 1936 ; or
- (iii) under the Widows', Orphans' and Old Age Contributory Pensions Act 1936 ; and

(b) persons (hereafter in this paragraph referred to as “pre-1948 beneficiaries”)—

(i) to or in respect of whom, immediately before 5th July 1948, any benefit, pension or allowance was, or would but for any disqualification or forfeiture have been, payable under or by virtue of the enactments repealed by the Act of 1946 ; or

(ii) who immediately before 5th July 1948 had, otherwise than as pre-1948 contributors or in respect of the insurance of pre-1948 contributors, any prospective right to or expectation of any benefit, pension or allowance under or by virtue of the enactments so repealed,

the provisions of this Act shall have effect with such modifications, additions and exceptions as may be prescribed for securing the continuity of the enactments so repealed, the Act of 1946 and this Act, or otherwise for the preservation of rights conferred under or by virtue of the enactments so repealed, or which appear to the Minister to be necessary or expedient in consequence of the passing after this Act of any enactment directed to be construed as one therewith (except in so far as the contrary intention appears in that enactment, and without prejudice to the generality of that direction) ; and in this paragraph and in the said paragraph 18 any reference to the enactments repealed by the Act of 1946 shall include a reference to any corresponding enactments previously repealed.

(2) Regulations under the foregoing sub-paragraph shall in particular provide—

(a) as respects pre-1948 contributors—

(i) for the insurance under this Act of such of them as, on 5th July 1948, being under pensionable age, were outside Great Britain and continued in any employment outside Great Britain by virtue of which they were pre-1948 contributors ;

(ii) for modifying the conditions for receipt of benefit under this Act, whether by a pre-1948 contributor or in respect of his insurance by another, so as to take into account, for such purposes and in such manner and subject to such conditions as may be prescribed, contributions paid or deemed to be or treated as paid under the enactments repealed by the Act of 1946 and periods of insurance under those enactments ;

(b) as respects pre-1948 beneficiaries, either—

SCH. 11

(i) for substituting for any right to any benefit, pension or allowance payable under or by virtue of the said enactments a right to such benefit under this Act as may be prescribed as corresponding thereto ; or

(ii) for preserving any such right and giving effect thereto (whether under this Act or by continuing in whole or in part the operation of the said enactments in relation thereto),

but in any case subject to any modifications appearing to the Minister to be appropriate, so, however, that the maximum rate of any such benefit, pension or allowance shall not be increased above the rate of the corresponding benefit under this Act as set out in Schedule 3 thereto.

*Insured persons over school leaving age on 5th July 1948*

18.—(1) In relation to insured persons who—

(a) immediately before 5th July 1948 were over school leaving age and under pensionable age ; but

(b) either are not pre-1948 contributors or, being pre-1948 contributors, were, or were deemed to be or treated as, insured for the purposes of some only of the enactments repealed by the Act of 1946,

the provisions of this Act shall have effect with such modifications, additions and exceptions as may be prescribed for adjusting them to the case of such persons.

(2) Subject to any prescribed exceptions, regulations under the foregoing sub-paragraph shall provide that the yearly average of the contributions paid by or credited to any such person as is mentioned in that sub-paragraph shall be calculated, in the case of a person over the age of sixteen on 5th July 1948, only over the period—

(a) beginning with the beginning of the contribution year in which that date occurred ; and

(b) ending with the end of the last complete contribution year before the date as at which that average is to be ascertained.

(3) For the purposes of death grant, sub-paragraph (2) of this paragraph shall apply to all pre-1948 contributors.

(4) The reference in sub-paragraph (1) of this paragraph to this Act shall include a reference to any enactment passed after this Act which is directed to be construed as one therewith, except in so far as the contrary intention appears in that enactment, and without prejudice to the generality of that direction.

*Miscellaneous special savings*

19. The following provisions shall be specially saved, that is to say, in the Act of 1946—

(a) section 66 (which relates to the transfer of assets and liabilities in consequence of the passing of the Act of 1946) ;

- SCH. 11 (b) section 67 (which relates to compensation for certain displaced employees);
- (c) section 69(1)(f) (which relates to the continuing in force and administration of the scheme relating to the seamen's special fund established for the purposes of section 138 of the National Health Insurance Act 1936);
- 1936 c. 32 (d) section 71(1) (which provides for the insurance of certain persons who would not otherwise be insured persons);
- (e) section 71(3) (which relates to the application of the Act of 1946 to certain persons who attained the age of 55, in the case of a man, or 50, in the case of a woman, before 5th July 1948, except that regulations under the said section 71(3) shall not apply to a woman who attained pensionable age after 4th August 1957 and who immediately before attaining that age was entitled to widow's benefit,
- 1961 c. 6  
(10 & 11  
Eliz. 2.). and, in the Family Allowances and National Insurance Act 1961, paragraph 8 of Schedule 3 (which contains transitional provisions with respect to the amendment by section 8(b) of that Act of the definition of "apprentice" in section 23 of the Family Allowances Act 1945), so far as the said paragraph 8 relates to the National Insurance Acts 1946 to 1960.
- 1945 c. 41.

*General provision as to past events*

20. Any question whether a person became or ceased to be entitled to any benefit at a time before the date of commencement of this Act, and any question with respect to contributions, payments in lieu of contributions or benefit in respect of a period before that date, shall be determined in accordance with the provisions with respect to those matters respectively in force at that time or during that period.

Section 116.

**SCHEDULE 12**

**REGULATIONS REVOKED**

1. In the National Insurance (Claims and Payments) Regulations 1948 (S.I. 1948 No. 1041), in Schedule 2 (as included by virtue of the National Insurance (Claims and Payments) Amendment Regulations, 1952 (S.I. 1952 No. 1207)), paragraph 2 of Part II.
2. In the National Insurance (Determination of Claims and Questions) Regulations 1948 (S.I. 1948 No. 1144), regulation 2, regulation 3(3) so far as it relates to the appointment of persons to hold inquiries and report thereon, and regulations 4(1), (2) and (4), 4(3) from the beginning to "High Court and", 5 to 11, 15, 16(5), (5A) and (5B), 18 and 23.
3. In the National Insurance and Industrial Injuries (Collection of Contributions) Regulations 1948 (S.I. 1948 No. 1274), regulation 7.
4. In the National Insurance (General Benefit) Regulations 1948 (S.I. 1948 No. 1278), regulation 8(3).
5. In the National Insurance (Contributions) Regulations 1948 (S.I. 1948 No. 1417), regulation 19.

6. The National Insurance (Determination of Claims and Questions) Amendment Regulations 1951 (S.I. 1951 No. 1208). SCH. 12
7. In the National Insurance (Maternity Benefit and Miscellaneous Provisions) Regulations 1954 (S.I. 1954 No. 189), regulations 12 and 19(3).
8. The National Insurance (Determination of Claims and Questions) Amendment Regulations 1955 (S.I. 1955 No. 1788).
9. In the National Insurance (Claims and Payments) Amendment Regulations 1957 (S.I. 1957 No. 578), regulation 2(2).
10. In the National Insurance (Claims and Payments) Amendment (No. 2) Regulations 1957 (S.I. 1957 No. 1357), regulation 3.
11. In the National Insurance (Determination of Claims and Questions) Amendment Regulations 1958 (S.I. 1958, No. 701), regulation 3 and Schedule 1.
12. In the National Insurance (Contributions) Amendment Regulations 1959 (S.I. 1959 No. 847), regulation 11.
13. In the National Insurance (Determination of Claims and Questions) Amendment Regulations 1959 (S.I. 1959 No. 848), regulation 3.
14. In the National Insurance (Determination of Claims and Questions) Amendment (No. 2) Regulations 1959 (S.I. 1959 No. 1154), regulations 3 to 6 and Schedules 1 to 3.
15. In the Family Allowances (Determination of Claims and Questions) Regulations 1959 (S.I. 1959 No. 1157), regulations 2(2) and 3(1) and so much of the Schedule as reproduces any of the regulations revoked by virtue of paragraph 2 of this Schedule.
16. In the National Insurance (Graduated Contributions and Non-participating Employments—Miscellaneous Provisions) Regulations 1960 (S.I. 1960 No. 1210), regulations 10 and 14(2).
17. In the National Insurance (Graduated Retirement Benefit and Consequential Provisions) Regulations 1961 (S.I. 1961 No. 557), in Schedule 2, paragraph 1 of Part II.







# National Insurance (Industrial Injuries) Act 1965

## 1965 CHAPTER 52

An Act to consolidate the National Insurance (Industrial Injuries) Acts 1946 to 1964 and certain related enactments.  
[5th August 1965]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### PART I

#### INSURED PERSONS AND CONTRIBUTIONS

1.—(1) Subject to the provisions of this Act, all persons employed in insurable employment shall be insured in manner provided by this Act against personal injury caused after 4th July 1948 by accident arising out of and in the course of such employment. Persons to be insured.

(2) For the purposes of this Act, every employment specified in Part I of Schedule 1 to this Act is an insurable employment unless it is an excepted employment, that is to say, an employment specified in Part II of that Schedule:

Provided that Parts I and II of that Schedule shall have effect subject to the provision made by Part III thereof for preventing anomalies.

2.—(1) For the purpose of providing the funds required for paying benefit under this Act, and for making any other payments which under this Act are to be made out of the Industrial Injuries Fund, contributions shall, subject to the provisions of this Act, be payable as follows:—

(a) every insured person of the classes set out in column 1 of Part I of Schedule 2 to this Act and every employer

## PART I

of any such person shall be liable to pay weekly contributions at the respective rates set out in columns 2 and 3 of that Part of that Schedule, unless exempted from that liability as provided in Part II of that Schedule ; and

- (b) there shall be paid out of moneys provided by Parliament, in such manner and at such times as the Treasury may determine, sums estimated in manner aforesaid to be equal to one-fifth of the aggregate amount of contributions paid under the foregoing paragraph.

(2) In relation to persons in such insurable employment as may be prescribed, regulations may provide that the contributions to be paid under subsection (1)(a) of this section by the employer and the insured person shall be determined by reference to work actually done by the insured person or by a group of persons of whom he is one, or to remuneration paid to him or to such a group, instead of by reference to the weeks in which the insured person is employed ; and any such regulations may contain such incidental or supplementary provisions (including provisions modifying any provision relating to contributions contained in or applied by this Act) as appear to the Minister to be expedient for the purposes of the regulations.

(3) No regulations made under subsection (2) of this section shall have effect in relation to any employment which is for the time being an employed contributor's employment within the meaning of the Insurance Act.

## Payment of contributions.

3.—(1) Except where regulations otherwise prescribe, the employer shall, in the first instance, be liable to pay both the contribution payable by himself and also, on behalf of and to the exclusion of the insured person, the contribution payable by that person ; and for the purposes of this Act contributions paid by an employer on behalf of an insured person shall be deemed to be contributions by the insured person.

(2) A weekly contribution shall be payable for each contribution week during the whole or any part of which an insured person is employed :

Provided that—

- (a) where one weekly contribution has been paid in respect of an insured person for any week, no further contribution shall be payable in respect of him for the same week ; and
- (b) where, as respects any insurable employment, no services have been rendered by an insured person during any week, and no remuneration is paid wholly or partly

in respect of any day in that week other than a day on which he either—

(i) has been rendered incapable of work by reason of some specific disease or bodily or mental disablement and would but for the incapacity have been working ; or

(ii) does not work in a normal week,

then, as respects that employment, no contribution shall be payable in respect of the insured person for that week.

(3) Regulations may provide—

(a) for treating a person for the purposes of subsection (2)(b)(i) of this section as incapable of work as therein mentioned when he would not be so treated apart from the regulations ;

(b) as respects any period during which no services are rendered by an insured person, that for the purposes of this Part of this Act any payments which the insured person receives or is entitled (whether conditionally or not) to receive in any prescribed circumstances are or are not to be deemed to be remuneration paid in respect of any day in that period.

(4) If any employer or insured person fails to pay at or within the time prescribed for the purpose any contribution which he is liable under this Act to pay, he shall be liable on summary conviction to a fine not exceeding ten pounds.

(5) The provisions of Part III of Schedule 2 to this Act shall have effect as respects the return of contributions paid erroneously.

(6) Section 11(4) of the Insurance Act (which relates to the payment of contributions through an employment exchange or other agency approved by the Minister) shall apply in relation to the performance under this Act of the duties of employers in connection with the payment of contributions as it applies in relation to the performance of such duties under that Act.

(7) An employer shall be entitled to recover from an insured person, subject to and in accordance with the provisions of section 12 of the Insurance Act and any regulations made under subsection (7) thereof, the amount of any contributions paid or to be paid by the employer on behalf of that person ; and for the purposes of this subsection the said section 12 shall have effect—

(a) as if any reference therein to a contribution under section 3 of that Act or to an employer or insured person were a reference to a contribution, employer or insured person, as the case may be, under this Act ; and

(b) as if in subsections (2) and (6) thereof the words “ in respect of an employed contributor’s employment ” were omitted ; and

## PART I

(c) with the substitution in subsection (3)(c)(ii) thereof for references to section 8(5) of that Act and to contributions as an employed person of references respectively to subsection (2) of this section and to contributions as an insured person as respects the employment in question.

Employer's contribution irrecoverable from insured person.

4.—(1) Notwithstanding any contract to the contrary, the employer shall not be entitled to deduct from the wages or other remuneration of, or otherwise to recover from, the insured person the employer's contribution.

(2) If an employer deducts or attempts to deduct from the wages or other remuneration of an insured person the whole or any part of the employer's contribution, he shall be liable on summary conviction to a fine not exceeding ten pounds.

## PART II

## BENEFIT

*General conditions and description of benefit*

General right to and description of benefit.

5.—(1) Subject to the provisions of this Act, where an insured person suffers personal injury caused after 4th July 1948 by accident arising out of and in the course of his employment, being insurable employment, then—

- (a) industrial injury benefit (in this Act referred to as "injury benefit") shall be payable to the insured person if during such period as is hereinafter provided he is, as the result of the injury, incapable of work ;
- (b) industrial disablement benefit (in this Act referred to as "disablement benefit") by way of disablement gratuity or disablement pension shall be payable to the insured person if he suffers, as the result of the injury, from such loss of physical or mental faculty as is hereinafter provided ;
- (c) industrial death benefit (in this Act referred to as "death benefit") shall be payable to such persons as are hereinafter provided if the insured person dies as a result of the injury.

(2) Regulations may provide for treating a person for the purposes of this Act as incapable of work as the result of an accident or injury when he would not be so treated apart from the regulations, and may also make provision—

- (a) as to the days which, in the case of a person who at any time is or is to be treated as incapable of work as the result of an accident or injury, are or are not to be treated for the purpose of benefit as days of incapacity for work ; and
- (b) as to the day which, in the case of night workers and other special cases, is to be treated for the purpose of benefit as the day of the accident.

(3) In this Act, references to loss of physical faculty shall be construed as including references to disfigurement, whether or not accompanied by any actual loss of faculty.

(4) Subject to the provisions of sections 75 and 76 of this Act, benefit shall not be payable in respect of an accident happening while the insured person is outside Great Britain.

6. For the purposes of this Act, an accident arising in the course of an insured person's employment shall be deemed, in the absence of evidence to the contrary, also to have arisen out of that employment. General presumption as to accidents.

7. An accident shall be deemed to arise out of and in the course of an insured person's employment, notwithstanding that he is at the time of the accident acting in contravention of any statutory or other regulations applicable to his employment, or of any orders given by or on behalf of his employer, or that he is acting without instructions from his employer, if— Accidents happening while acting in breach of regulations, etc.

(a) the accident would have been deemed so to have arisen had the act not been done in contravention as aforesaid or without instructions from his employer, as the case may be; and

(b) the act is done for the purposes of and in connection with the employer's trade or business.

8.—(1) An accident happening while an insured person is, with the express or implied permission of his employer, travelling as a passenger by any vehicle to or from his place of work shall, notwithstanding that he is under no obligation to his employer to travel by that vehicle, be deemed to arise out of and in the course of his employment if— Accidents happening while travelling in employer's transport.

(a) the accident would have been deemed so to have arisen had he been under such an obligation; and

(b) at the time of the accident, the vehicle—

(i) is being operated by or on behalf of his employer or some other person by whom it is provided in pursuance of arrangements made with his employer; and

(ii) is not being operated in the ordinary course of a public transport service.

(2) In this section references to a vehicle include references to a ship, vessel or aircraft.

9. An accident happening to an insured person in or about any premises at which he is for the time being employed for the purposes of his employer's trade or business shall be deemed to arise out of and in the course of his employment if it happens while he is taking steps, on an actual or supposed emergency at those premises, to rescue, succour or protect persons who are, Accidents happening while meeting emergency.

## PART II

or are thought to be or possibly to be, injured or imperilled, or to avert or minimise serious damage to property.

Accidents caused by other persons' misconduct, etc.

10. An accident happening after 19th December 1961 shall be treated for the purposes of this Act, where it would not apart from this section be so treated, as arising out of a person's employment if—

- (a) the accident arises in the course of the employment ; and
- (b) the accident either is caused by another person's misconduct, skylarking or negligence, or by steps taken in consequence of any such misconduct, skylarking or negligence, or by the behaviour or presence of an animal (including a bird, fish or insect), or is caused by or consists in the insured person being struck by any object or by lightning ; and
- (c) the insured person did not directly or indirectly induce or contribute to the happening of the accident by his conduct outside the employment or by any act not incidental to the employment.

*Injury benefit*

Injury benefit.

11.—(1) An insured person shall be entitled to injury benefit in respect of any day during the injury benefit period on which, as the result of the relevant injury, he is incapable of work :

Provided that, subject to section 29(1)(b) of this Act, an insured person shall not be entitled to injury benefit in respect of the first three such days unless as the result of the relevant injury he is incapable of work during the said period on not less than twelve days.

(2) In determining whether the insured person is incapable of work on the day of the accident, any part of that day before the happening of the accident shall be disregarded.

(3) Injury benefit shall be an allowance payable at the appropriate weekly rate specified in paragraph 1 of Schedule 3 to this Act, and the amount payable for any day of incapacity shall be one-sixth of the weekly rate.

(4) For the purposes of this Act, the expression "the injury benefit period" means, in relation to any accident, the period of one hundred and fifty-six days (Sundays being disregarded) beginning with the day of the accident, or the part of that period for which, under section 12(2) of this Act, disablement benefit in respect of the accident is not available to the insured person.

*Disablement benefit*

Disablement benefit.

12.—(1) Subject to subsections (2) and (6) of this section an insured person shall be entitled to disablement benefit if he suffers as the result of the relevant accident from loss of physical or mental faculty such that the extent of the resulting disablement

assessed in accordance with the provisions of Schedule 4 to this Act amounts to not less than one per cent. ; and for the purpose of those provisions there shall be deemed not to be any relevant loss of faculty when the extent of the resulting disablement, if so assessed, would not amount to one per cent.

(2) Disablement benefit shall not be available to an insured person until after the third day of the period of one hundred and fifty-six days (Sundays being disregarded) beginning with the day of the relevant accident nor until after the last day (if any) of that period on which he is incapable of work as the result of the relevant accident :

Provided that, where he makes a claim for disablement benefit in respect of the accident before the end of that period and does not withdraw it before it is finally determined, then if on any day of that period not earlier than the making of the claim he is not incapable of work as aforesaid, the fact that he is or may be so incapable on a subsequent day of the period shall be disregarded for the purposes of this subsection.

(3) Where the extent of the disablement is assessed for the period taken into account as amounting to less than twenty per cent., disablement benefit shall be a disablement gratuity—

- (a) of an amount fixed, in accordance with the length of the said period and the degree of disablement, by a prescribed scale, but not in any case exceeding the amount specified in paragraph 2 of Schedule 3 to this Act ; and
- (b) payable, if and in such cases as regulations so provide, by instalments.

(4) The scale prescribed for the purposes of subsection (3) of this section shall be the same for all persons, except that a lower amount may be fixed thereby for cases where at the beginning of the period taken into account by the assessment the beneficiary is under the age of eighteen, and may be made to depend on the date on which he will attain that age ; but the said lower amount shall not in any case be less than one-half the amount to which the beneficiary would be entitled if at the beginning of the said period he was over that age nor, in a case where the beneficiary was at the beginning of the said period over the age of seventeen, less than three-quarters of the last-mentioned amount.

(5) Where the extent of the disablement is assessed for the period taken into account as amounting to twenty per cent. or more, disablement benefit shall be a disablement pension for that period payable at the appropriate weekly rate specified in paragraph 3 of Schedule 3 to this Act :

Provided that where that period is limited by reference to a definite date, the pension shall cease on the death of the beneficiary before that date.

## PART II

(6) Any right to disablement benefit claimed in respect of any period before 26th August 1953 shall be determined in accordance with sections 11(4) and 12(1) of the Act of 1946 as originally enacted, except that the date when the injury benefit period is to be treated as coming to an end shall be determined in accordance with section 11(4) of this Act unless the claimant made an earlier claim in respect of the same accident before 26th August 1953 which was not withdrawn before its final determination.

Increase of disablement pension on account of unemployability.

13.—(1) The weekly rate of a disablement pension shall, if as the result of the relevant loss of faculty the beneficiary is incapable of work and likely to remain permanently so incapable, be increased by the appropriate amount specified in paragraph 4 of Schedule 3 to this Act.

(2) For the purposes of this section, a person may be treated as being incapable of work and likely to remain permanently incapable of work notwithstanding that the loss of faculty is not such as to prevent him being capable of work if it is likely to prevent his earnings in a year exceeding one hundred and four pounds.

(3) An increase of pension under this section (in this Act referred to as an “unemployability supplement”) shall be payable for such period as may be determined at the time it is granted, but may be renewed from time to time.

Increase of disablement pension in cases of special hardship.

14.—(1) The weekly rate of a disablement pension shall, subject to the following provisions of this section, be increased by an amount not exceeding the appropriate amount specified in paragraph 5 of Schedule 3 to this Act if as the result of the relevant loss of faculty the beneficiary—

(a) is incapable and likely to remain permanently incapable of following his regular occupation ; and

(b) is incapable of following employment of an equivalent standard which is suitable in his case,

or if as the result of the relevant loss of faculty the beneficiary is and has at all times since the end of the injury benefit period been incapable of following the said occupation or any such employment as aforesaid.

(2) In the foregoing subsection—

(a) the reference to a person’s regular occupation shall be taken as not including any subsidiary occupation of his ;

(b) the reference to employment of an equivalent standard shall be taken as not including employment other than insurable employment ;



## PART II

and in assessing the standard of remuneration in any employment, including a person's regular occupation, regard shall be had to his reasonable prospects of advancement.

(3) For the purposes of this section, a person's regular occupation shall be treated as extending to and including employment in the capacities to which the persons in that occupation (or a class or description of them to which he belonged at the time of the relevant accident) are in the normal course advanced, and to which, if he had continued to follow that occupation without having suffered the relevant loss of faculty, he would have had at least the normal prospects of advancement; and so long as he is as a result of the relevant loss of faculty deprived in whole or in part of those prospects, he shall be treated as incapable of following that occupation.

(4) Regulations may for the purposes of this section provide that a person shall not be treated as capable of following an occupation or employment merely because of his working thereat during a period of trial or for purposes of rehabilitation or training or in other prescribed circumstances.

(5) An unemployability supplement and an increase of pension under this section shall not be payable for the same period.

(6) Subject to the last foregoing subsection, an increase of pension under this section shall be payable for such period as may be determined at the time it is granted, but may be renewed from time to time, and the amount of the increase shall be determined by reference to the beneficiary's probable standard of remuneration during the period for which it is granted in the insurable employments, if any, which are suitable in his case and which he is likely to be capable of following as compared with that in his regular occupation within the meaning of subsection (1) of this section.

(7) Regulations may make as respects a disablement gratuity provision corresponding to that made by this section as respects a disablement pension, and may include provision for payment of a pension in lieu of a gratuity.

15.—(1) Where a disablement pension is payable in respect of an assessment of one hundred per cent., then, if as the result of the relevant loss of faculty the beneficiary requires constant attendance, the weekly rate of the pension shall be increased by an amount, not exceeding the appropriate amount specified in paragraph 6 of Schedule 3 to this Act, determined in accordance with regulations by reference to the extent and nature of the attendance required by the beneficiary.

Increase of  
disablement  
pension where  
constant  
attendance  
needed.

(2) An increase of pension under this section shall be payable for such period as may be determined at the time it is granted, but may be renewed from time to time:

## PART II

Provided that no such increase shall be payable in respect of a period for which the beneficiary is receiving free of charge medical treatment as an in-patient in a hospital or similar institution.

Increase of disablement benefit during hospital treatment.

16.—(1) Where a person is awarded disablement benefit but the extent of his disablement is assessed for the period taken into account by the assessment at less than one hundred per cent., it shall be treated as assessed at one hundred per cent. for any part of that period, whether before or after the making of the assessment or the award of benefit, during which he receives, as an in-patient in a hospital or similar institution, medical treatment for the relevant injury or loss of faculty.

(2) Where the extent of the disablement is assessed as aforesaid at less than twenty per cent., the foregoing subsection shall not affect the operation of section 12(3) of this Act, but, in the case of a disablement pension payable by virtue of this section to a person awarded a disablement gratuity wholly or partly in respect of the same period, the weekly rate of the pension (after allowing for any increase provided for by this Act) shall be reduced by the amount prescribed as being the weekly value of his gratuity.

*Increase of injury benefit or disablement pension in respect of dependants*

Increase of injury benefit or disablement pension in respect of children.

17.—(1) Subject to subsections (3) to (6) of this section, for any period during which—

- (a) a beneficiary entitled to injury benefit has a family which includes a child or children ; or
- (b) a beneficiary entitled to a disablement pension has such a family and is either entitled to an unemployment supplement or receiving, as an in-patient in a hospital or similar institution, medical treatment for the relevant injury or loss of faculty,

the weekly rate of the injury benefit or disablement pension shall be increased by the appropriate amount or amounts specified in paragraph 7 of Schedule 3 to this Act.

(2) Without prejudice to subsection (4) and subject to subsection (5) of this section, a child of the family of any woman for the time being residing with the beneficiary shall be treated for the purposes of this section as a child of the beneficiary's family if the child either—

- (a) is an illegitimate son or daughter of theirs ; or
- (b) was born not less than six months before the date of the relevant accident and wholly or mainly maintained by the beneficiary throughout the six months ending with that date.

(3) Without prejudice to subsection (4) and subject to subsection (5) of this section, where a man is entitled to injury benefit or a disablement pension there shall be treated as included in the beneficiary's family for the purposes of this section any child who, on the day for which the increase provided for by this section is claimed, though not so included, could have been treated under paragraph 3 of the Schedule to the Family Allowances Act as so included, or could have been treated under that paragraph as so included but for the fact that the beneficiary is contributing to the cost of providing for the child at a weekly rate which, though not less than the prescribed rate, is less than the minimum rate for the time being required for the purposes of section 3(2) of that Act.

(4) An increase under this section of any amount in respect of any particular child shall not be payable for any period during which neither of the following conditions is satisfied with respect to that child, that is to say—

- (a) that the child in question is living with the beneficiary ;  
or
- (b) that contributions to the cost of providing for the child in question are being made at a weekly rate not less than that of the amount in question by the beneficiary, or, where the beneficiary is one of spouses living together, by those spouses taken together, being, if an allowance under the Family Allowances Act is payable in respect of the child as a child of the beneficiary's family, contributions over and above those required for the purposes of section 3(2) of that Act or, as the case may be, for the purposes of the proviso to paragraph 1(1) of the Schedule to that Act.

(5) Where a person is entitled in respect of a child to a guardian's allowance under section 29 of the Insurance Act, the amount, if any, payable to that or any other person by way of an increase under this section of any benefit shall be such, and such only, as would be payable if that child were not included or treated as included in any family.

(6) A married woman shall not be entitled to an increase under this section of the weekly rate of injury benefit or a disablement pension for any period during which she is residing with her husband and he is not incapable of self-support.

**18.—(1)** The weekly rate of injury benefit shall be increased by the amount specified in paragraph 8 of Schedule 3 to this Act for any period during which—

- (a) the beneficiary is—
  - (i) residing with his wife ; or

Increase of injury benefit or disablement pension in respect of adult dependants.

## PART II

- (ii) contributing to the maintenance of his wife at a weekly rate of not less than the amount aforesaid ; or
- (b) the beneficiary is wholly or mainly maintaining her husband and he is incapable of self-support ; or
- (c) the beneficiary has residing with him and is wholly or mainly maintaining any such other relative as may be prescribed, being a relative in relation to whom such further conditions as may be prescribed are fulfilled ; or
- (d) some female person (not being a child) has the care of a child or children of the beneficiary's family, or of a child or children treated as such for the purposes of section 17 of this Act, being a person in relation to whom such further conditions as may be prescribed are fulfilled.

(2) For any period for which the beneficiary either is entitled to an unemployability supplement or is receiving, as an in-patient in a hospital or other institution, medical treatment for the relevant injury or loss of faculty, subsection (1) of this section shall apply to a disablement pension as it applies to injury benefit.

(3) Regulations may provide that a beneficiary shall not be entitled to an increase of benefit under this section in respect of a wife or husband where the earnings of the wife or husband (calculated or estimated in the prescribed manner and on the prescribed basis) exceed the prescribed amount.

(4) A beneficiary shall not be entitled to an increase of benefit under this section in respect of more than one person for the same period.

(5) In this section, the expression "relative" does not include any person who is a child, but includes a person who is a relative by marriage or adoption and a person who would be a relative if some person born illegitimate had been born legitimate.

*Death benefit*

## Widows.

19.—(1) The widow of the deceased shall be entitled to death benefit if at his death she either was residing with him or was receiving or entitled to receive, or would but for the relevant accident have been receiving or entitled to receive, from him periodical payments for her maintenance of not less than the prescribed amount.

(2) In the case of a widow, death benefit shall be—

- (a) a pension commencing from the death of the deceased and payable, at the weekly rate for the time being applicable under the following provisions of this section, for life or until she remarries ; and

- (b) a gratuity, payable on the termination of the pension in consequence of her remarriage, of an amount equal to fifty-two times the weekly rate of the pension to which she was then entitled :

Provided that, subject to section 32(2) of this Act, a pension under this section shall not be payable for any period during which the beneficiary is cohabiting with a man not her husband.

(3) Subject to the following provisions of this section, the weekly rate of a pension payable under this section shall be that specified in paragraph 9(a) of Schedule 3 to this Act—

- (a) for any period for which the widow is entitled to an allowance under section 21 of this Act in respect of a child of the deceased's family ; or
- (b) where the widow was over the age of fifty at the deceased's death or was over the age of forty at the end of a period for which she was entitled to such an allowance ; or
- (c) where the widow at the deceased's death was permanently incapable of self-support ; or
- (d) subject to such exceptions and conditions as may be prescribed, for any period during which the widow has residing with her a person who, though not such a child of her family as would entitle her to a payment under section 21 of this Act, is under the age of nineteen years and at the deceased's death was, or would but for the fact that at the deceased's death that person had attained the upper limit of the compulsory school age or was not in Great Britain have been, a child of the deceased's family for the purposes of the said section 21, and, where at the expiration of such a period as aforesaid the widow has attained the age of forty, for any period thereafter ; or
- (e) while the widow is pregnant by the deceased, and in any other case shall be one pound :

Provided that, if the deceased and his widow were not residing together at his death, the said weekly rate shall not exceed the aggregate weekly rate of the payments referred to in subsection (1) of this section.

(4) Regulations may provide that, for any prescribed period ending not later than thirteen weeks after the deceased's death, there shall be substituted for the weekly rate of pension otherwise applicable under subsection (3) of this section such higher rate not exceeding that specified in paragraph 9(b) of the said Schedule 3 as may be prescribed.

## PART II

(5) For the purposes of this section—

- (a) references to a widow receiving or being entitled to receive payments from the deceased shall be construed as referring, and as referring only, to her receiving or being entitled to receive whether from him or from another payments provided or procured by the deceased ;
- (b) the expression “entitled” means, in relation to any such payments, entitled under any order of a court, trust or agreement which the widow has taken reasonable steps to enforce.

## Widowers.

20.—(1) The widower of the deceased shall be entitled to death benefit if at her death he—

- (a) was being wholly or mainly maintained by her or would but for the relevant accident have been so maintained ; and
- (b) was permanently incapable of self-support.

(2) In the case of a widower, death benefit shall be a pension at the weekly rate specified in paragraph 10 of Schedule 3 to this Act commencing from the death of the deceased and payable for life.

## Children of deceased's family.

21.—(1) Subject to subsection (4) of this section and to the provisions of Schedule 5 to this Act, where at his death the deceased had a family which included a child or children, then, for any period during which a person has a family which includes that child or one or more of those children, that person shall be entitled in respect of that child or in respect of each respectively of those children to death benefit by way of an allowance at the appropriate weekly rate specified in paragraph 11(a) of Schedule 3 to this Act.

(2) Subject as aforesaid, where the person to whom an allowance under subsection (1) of this section is payable is the widow of the deceased and is for the time being also entitled to death benefit (other than a gratuity) under section 19 of this Act, the weekly rate of that allowance shall be increased by the appropriate amount specified in paragraph 11(b) of the said Schedule 3.

(3) Subject to subsection (4) of this section, where the deceased was a man—

- (a) a legitimate son or daughter of his who—
  - (i) at his death was a child of his wife's, but not of his, family ; or
  - (ii) is born to him posthumously ; and
- (b) an illegitimate son or daughter of him and any woman residing with him at his death, being a son or daughter

PART II

who then was a child of her family and was being, or would but for the relevant accident have been, wholly or mainly maintained by him; and

- (c) a child who at the deceased's death was a child of some other person's family but could have been treated under paragraph 3 of the Schedule to the Family Allowances Act as a child of the deceased's family; and
- (d) subject to such exceptions and conditions as may be prescribed, a child who, having at the death of a previous husband of the wife by a marriage which ended with that husband's death been a child of that husband's family, was at the deceased's death a child of the wife's family,

shall be treated for the purposes of this section as having been a child of the deceased's family at his death.

(4) Section 17(4) and (5) of this Act shall apply in relation to an allowance under subsection (1) of this section as they apply in relation to an increase of benefit under that section; and such an allowance in respect of a child who is not living with the beneficiary shall not be increased by any amount under subsection (2) of this section for any period unless during that period the contributions such as are referred to in paragraph (b) of the said section 17(4) which qualify the beneficiary for the payment of the allowance are being made at a weekly rate not less than that of the said amount over and above that necessary to qualify for the allowance.

**22.—(1)** A parent of the deceased shall be entitled to death benefit if at the deceased's death he or she was being to a substantial extent maintained by the deceased, or would but for the relevant accident have been so maintained. Parents.

(2) In the case of a parent who, at the deceased's death, was being wholly or mainly maintained by the deceased, or would but for the relevant accident have been so maintained, death benefit shall be a pension commencing from the death of the deceased and, subject to subsection (3) of this section, payable for life.

(3) A pension payable under subsection (2) of this section to the deceased's mother—

- (a) shall terminate on her remarriage or marriage; and
- (b) subject to section 32(2) of this Act, shall not be payable for any period during which she is cohabiting with a man not her husband,

unless the man whom she marries or, as the case may be, with whom she is cohabiting is a man with whom she was cohabiting immediately before the deceased's death.

## PART II

(4) In the case of a parent entitled to death benefit under subsection (1) of this section but not to a pension under subsection (2) thereof, death benefit shall be a gratuity payable, if and in such cases as regulations so provide, by instalments.

(5) Subject to section 34(5) of this Act—

(a) the weekly rate of a pension payable to a parent under subsection (2) of this section shall be fifteen shillings for any period for which the parents are living together and are both entitled to such a pension (whether in respect of the same or another death), and one pound for any other period ;

(b) the amount of a gratuity payable to a parent under subsection (4) of this section shall be fifty-two pounds, so, however, that this paragraph shall have effect subject to the provisions of Schedule 5 to this Act limiting the benefit payable in respect of any death.

(6) In this section, the expression “parent” includes a step-parent and a parent by adoption and, in a case where the deceased was illegitimate, his mother, and the expression “mother” shall be construed accordingly.

## Relatives.

23.—(1) Subject to the provisions of Schedule 5 to this Act, any such relative of the deceased as may be prescribed shall be entitled to death benefit if at the deceased's death—

(a) the relative was being wholly or mainly maintained by the deceased or would but for the relevant accident have been so maintained ; or

(b) the relative was being to a substantial extent maintained by the deceased, or would but for the relevant accident have been so maintained, and—

(i) in the case of a man, was permanently incapable of self-support ;

(ii) in the case of a woman, was herself permanently incapable of self-support or was living with her husband who was permanently incapable of self-support.

(2) Subject to the provisions of the said Schedule 5 and to section 34(5)(a) of this Act, in the case of a relative entitled to death benefit under subsection (1) of this section, the benefit shall be a pension at the weekly rate of one pound if—

(a) the relative fulfils the conditions specified in subsection (1)(a) of this section ; and

(b) the relative or, in the case of a married woman living with her husband, she or her husband was at the deceased's death permanently incapable of self-support ;



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and any such pension shall commence from the deceased's death and, subject to subsection (3) of this section, shall be payable for such period as may be determined at the time it is granted, but may, if the beneficiary or her husband, as the case may be, continues to be permanently incapable of self-support, or, in the husband's case, has died during the continuance of that incapacity, be renewed from time to time.

(3) A pension under subsection (2) of this section shall cease on the death of the beneficiary within the period for which it was granted and, in the case of a woman—

- (a) subject to section 32(2) of this Act, shall not be payable for any period during which the beneficiary is cohabiting with a man not her husband ; and
- (b) shall cease on her marriage or remarriage within the period aforesaid or, where the pension was granted by virtue of her husband's incapacity, on the termination of their marriage otherwise than by his death or on their ceasing to live together within that period, and shall not thereafter be renewed.

(4) Subject to the provisions of the said Schedule 5 and to section 34(5)(b) of this Act, in the case of a relative entitled to death benefit under subsection (1) of this section but not to a pension under subsection (2) thereof, the benefit shall be—

- (a) if the relative fulfils the condition specified in subsection (1)(b) but not the condition specified in subsection (1)(a) of this section, a gratuity of fifty-two pounds payable, if and in such cases as regulations so provide, by instalments ; and
- (b) if the relative fulfils the condition specified in the said subsection (1)(a), an allowance at the weekly rate of one pound sixteen shillings, commencing from the deceased's death and payable for thirteen weeks from that death or, if the beneficiary dies within those thirteen weeks, until the beneficiary's death.

(5) In this section the expression " relative " does not include a husband or wife, or a parent within the meaning of section 22 of this Act, but (subject to the foregoing provisions of this subsection) includes a person who is only a relative by marriage or adoption and a person who would be a relative if some person born illegitimate had been born legitimate.

(6) Notwithstanding anything in the foregoing provisions of this section, a relative who was a child at the deceased's death shall not be entitled to benefit thereunder—

- (a) until he ceases to be a child ; or

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## PART II

(b) unless he was at the deceased's death and is on ceasing to be a child permanently incapable of self-support ; and any pension payable to such a relative under this section shall commence only from the date on which he ceases to be a child.

(7) Where the deceased was a man, this section shall apply to a posthumous son or daughter of his (whether legitimate or illegitimate) subject to such modifications as may be prescribed.

Women having care of deceased's children.

**24.—**(1) Subject to the provisions of Schedule 5 to this Act, where at the date of the relevant accident and throughout the period between that date and his death—

(a) the deceased had a family which included a child or children ; and

(b) a female person not being a child was residing with the deceased and had the care of the child or one or more of the children,

she shall be entitled to death benefit if she was being wholly or mainly maintained by the deceased at the said date and was, or would but for the accident have been, so maintained throughout the said period.

(2) Where the deceased was a man, any illegitimate son or daughter of him and the said female person shall be treated for the purposes of this section as having been a child of the deceased's family during any part of the said period during which he or she—

(a) was a child of the female person's family ; and

(b) was, or would but for the relevant accident have been, wholly or mainly maintained by the deceased.

(3) Subject to section 30(c) of this Act, benefit under this section shall be an allowance at the weekly rate of one pound commencing from the death of the deceased and payable for any period during which the beneficiary has the care of the child or one or more of the children aforesaid :

Provided that—

(a) the allowance shall cease to be payable upon the marriage or remarriage of the beneficiary ; and

(b) subject to section 32(2) of this Act, the allowance shall not be payable for any period during which the beneficiary is cohabiting with a man not her husband.

*Obligations of claimants and beneficiaries and of employers*

Obligations of claimants and beneficiaries.

**25.—**(1) Regulations may provide—

(a) for requiring the prescribed notice of any accident in respect of which benefit may be payable to be given within the prescribed time by the insured person, or,

where within that time he dies as a result of the accident, by such other person as may be prescribed, to the insured person's employer or other prescribed person ;

- (b) for requiring claims for benefit to be made within the prescribed time and in the prescribed manner, and for requiring claimants to furnish to the prescribed person any information required for the determination thereof or of any question arising in connection therewith ;
- (c) for requiring beneficiaries to give notice to the prescribed person of any change of circumstances affecting the continuance of the right to benefit or to the receipt thereof, and to furnish as aforesaid any information required for the determination of any question arising in connection with the award.

(2) Regulations may further provide for requiring claimants for, and beneficiaries in receipt of, injury benefit or disablement benefit—

- (a) to submit themselves from time to time to medical examination for the purpose of determining the effect of the relevant accident, or the treatment appropriate to the relevant injury or loss of faculty ;
- (b) to submit themselves from time to time to appropriate medical treatment for the said injury or loss of faculty ;
- (c) to attend any vocational training course or industrial rehabilitation course provided under the Disabled Persons (Employment) Act 1944 which in the opinion of the Minister of Labour is appropriate in their case.

1944 c. 10.

(3) Regulations made under this section requiring persons to submit themselves to medical examination or treatment may—

- (a) require those persons to attend at such places and at such times as may be required ; and
- (b) with the consent of the Treasury, provide for the payment by the Minister to those persons of travelling and other allowances (including compensation for loss of remunerative time).

(4) Without prejudice to subsection (2) of this section, it shall be the duty of any person claiming or entitled to injury benefit in respect of any injury not to behave in any manner calculated to retard his recovery.

**26.** Regulations may provide for requiring employers—

Obligations of employers.

- (a) to make reports, to such person and in such form and within such time as may be prescribed, of accidents in respect of which benefit may be payable ;

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## PART II

- (b) to furnish to the prescribed person any information required for the determination of claims or of questions arising in connection with claims or awards ;
- (c) to take such other steps as may be prescribed to facilitate the giving notice of accidents, the making of claims and the determination of claims and of questions arising as aforesaid.

*Payment of benefit, and provisions as to adjustments, disqualifications, etc.*

Administration of benefit.

27.—(1) Provision may be made by regulations as to the time and manner of payment of benefit, and regulations made jointly by the Minister and the Postmaster General may provide for payment thereof through the Post Office.

(2) Regulations made under this section as to the time of payment of benefit may provide—

- (a) notwithstanding anything in this Act, for adjusting the commencement and termination of benefit, or of changes in the rate of benefit, so that, except in the case of injury benefit, payments shall not be made in respect of periods less than a week or at different rates for different parts of a week ;
- (b) for extinguishing the right to any sum payable by way of benefit where payment thereof is not obtained within six months or such shorter period as may be prescribed from the time at which that sum is receivable in accordance with the regulations.

(3) Regulations may also provide—

- (a) for enabling a person to be appointed to exercise, on behalf of a claimant or beneficiary who is a child or who may be or become unable for the time being to act, any right or power which the claimant or beneficiary may be entitled to exercise under this Act, and for authorising a person so appointed to receive any sum payable by way of benefit on behalf of the claimant or beneficiary ;
- (b) in connection with the death of a claimant or beneficiary, for enabling the claim to be proceeded with, for authorising payment or distribution of benefit to or amongst persons claiming as personal representatives, legatees, next of kin or creditors of the claimant or beneficiary (or, in cases of illegitimacy of deceased persons, to or amongst others), and for dispensing with strict proof of the title of persons so claiming.

(4) Where any sum payable by way of benefit would, apart from this subsection, include a fraction of a penny, that fraction

shall be disregarded if it is less than a halfpenny and shall be treated as a penny if it is a halfpenny or more. PART II

**28.**—(1) Subject to the subsequent provisions of this Act, every assignment of, or charge on, benefit, and every agreement to assign or charge benefit, shall be void, and, on the bankruptcy, or, in Scotland, on the sequestration of the estate, of a beneficiary, the benefit shall not pass to any trustee or other person acting on behalf of his creditors. Benefit to be inalienable.

(2) In calculating for the purposes of section 5 of the Debtors Act 1869 or section 4 of the Civil Imprisonment (Scotland) Act 1882 the means of any beneficiary, no account shall be taken of any increase of injury benefit or disablement benefit in respect of a child or of any death benefit. 1869 c. 62.  
1882 c. 42.

**29.**—(1) Where a person suffers two or more successive accidents against which he is insured under this Act— Adjustments for successive accidents.

(a) he shall not for the same period be entitled (apart from any increase of benefit such as is mentioned in subsection (2) of this section) to receive benefit, either by way of injury benefit and a disablement pension or pensions or by way of two or more disablement pensions, at an aggregate weekly rate exceeding the appropriate amount specified in paragraph 12 of Schedule 3 to this Act ;

(b) the proviso to section 11(1) of this Act shall, in relation to two or more accidents happening at intervals not greater than thirteen weeks as the result of each of which he is incapable of work on some day during its injury benefit period, apply so as to permit of there being taken into account, for the purpose of making up in the case of each of those accidents the twelve days referred to in the said proviso, any days which may be so taken into account in the case of any other of them ;

(c) regulations may provide for adjusting—

(i) injury benefit or disablement benefit, or the conditions for the receipt thereof, in any case where he has received or may be entitled to a disablement gratuity ;

(ii) any increase of benefit such as is mentioned in subsection (2) of this section, or the conditions for the receipt thereof.

(2) The increases of benefit referred to in the foregoing subsection are increases in the rate of injury benefit or a disablement pension under sections 13, 15, 17 and 18 of this Act, and for the purposes of paragraph (a) of that subsection include also,

**PART II** in the case of a beneficiary under the age of seventeen, any increase in the rate of a disablement pension under section 14 of this Act.

**Overlapping benefits.**

**30.** Provision may be made by regulations, in respect of any pension or allowance (excluding an allowance under the Family Allowances Act, but including benefit payable otherwise than in respect of the relevant accident) payable out of public funds (hereafter in this section referred to as "the additional payment") for adjusting—

- (a) any increase of benefit under section 13, 15, 16(1), 17 or 18, or any disablement pension payable by virtue of section 16(2), of this Act, or the conditions for the receipt thereof, where the additional payment is payable to or in respect of—
  - (i) the claimant or beneficiary or his wife or her husband ; or
  - (ii) any child or adult dependant, or the wife or husband of any adult dependant, in respect of whom the increase is claimed or payable ;
- (b) the weekly rate (apart from any such increase of benefit as aforesaid) of injury benefit or a disablement pension, other than such a pension payable by virtue of the said section 16(2), where the additional payment is payable to or in respect of the claimant or beneficiary or his wife or her husband in virtue of a relationship to, dependence on or other connection with some other person, whether living or dead ;
- (c) death benefit, or the conditions for the receipt thereof, where the additional payment is payable to or in respect of—
  - (i) the claimant or beneficiary or his wife or her husband ; or
  - (ii) any child in respect of whom, under section 21 or 24 of this Act, the benefit is claimed or payable.

**Disqualifications and suspensions.**

**31.—(1)** Except where regulations otherwise provide, a person shall be disqualified for receiving any benefit, and an increase of benefit shall not be payable in respect of any person as the beneficiary's wife or husband, for any period during which that person—

- (a) is absent from Great Britain ; or
- (b) is undergoing imprisonment or detention in legal custody ;

and regulations may provide for the suspension of payment to or in respect of any person during any such period as aforesaid

of benefit which is excepted from the operation of the foregoing provisions of this subsection or which is payable otherwise than in respect of that period.

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(2) Regulations may provide for disqualifying a claimant or beneficiary for the receipt of injury benefit for failure without good cause to comply with the requirements of section 25(4) of this Act in respect of the relevant injury, and may further provide for disqualifying a claimant or beneficiary for the receipt of benefit—

- (a) for failure without good cause to comply with any requirement of regulations made by virtue of any other provision of that section (including, in the case of a claim for death benefit, a failure on the part of some other person to give the prescribed notice of the relevant accident) ;
- (b) for wilful obstruction of, or other misconduct in connection with, any examination or treatment to which he is required under regulations so made to submit himself, or any course which he is so required to attend, or any proceedings under this Act for the determination of his right to benefit or to the receipt thereof,

or for suspending proceedings on the claim or payment of benefit, as the case may be, in the case of any such failure, obstruction or misconduct :

Provided that regulations under this subsection providing for disqualification for the receipt of benefit for any of the following matters, that is to say—

- (i) for failure to comply with the requirements of the said section 25(4) ;
- (ii) for failure to comply with the requirements of regulations under the said section 25 relating to medical examination or treatment ;
- (iii) for obstruction of or misconduct in connection with medical examination or treatment,

shall not be made so as to disentitle a claimant or beneficiary to benefit for a period exceeding six weeks on any disqualification.

(3) Where it appears to the Minister that a question has arisen whether—

- (a) the conditions for receipt of benefit under an award are or were fulfilled ; or

## PART II

(b) an award of benefit ought to be revised in accordance with Part III of this Act,

he may direct that payment of the benefit shall be suspended in whole or in part until that question has been determined.

Disqualifications, etc. to be disregarded for certain purposes.

32.—(1) Regulations may provide that a person who would be entitled to any benefit but for the operation of any of the following provisions of this Act, that is to say, the proviso to section 19(2) and sections 22(3)(b), 23(3)(a), 24(3)(b), 29, 30 and 31, shall be treated as if he were entitled thereto for the purpose of any rights or obligations (whether of himself or any other person) under this Act or under Part II of the Insurance Act which depend on his being so entitled, other than the right to payment of that benefit.

1961 c. 6  
(10 & 11  
Eliz. 2).

(2) Subject to any limitation imposed by regulations made under paragraph 5(2) of Schedule 3 to the Family Allowances and National Insurance Act 1961, in determining a woman's right to a pension or allowance in respect of a deceased person under section 19, 22, 23 or 24 of this Act for any period after 25th February 1962, or her right on her re-marriage after that date to a gratuity under the said section 19, her cohabitation with a man at any time after the deceased's death but before that date shall be disregarded; but a right to benefit arising by virtue of this subsection shall not, under Schedule 5 to this Act, affect the right of any other person to benefit awarded before that date.

### *Supplementary*

Definition of medical treatment and provisions relating thereto.

33.—(1) For the purposes of this Act the expression "medical treatment" means medical, surgical or rehabilitative treatment (including any course of diet or other regimen), and references to a person receiving or submitting himself to medical treatment shall be construed accordingly.

(2) Regulations may provide—

- (a) for determining in what cases and for what periods a person receiving medical treatment as an in-patient is or is not to be treated for the purposes of this Act as receiving it free of charge;
- (b) that where a person receives medical treatment as an in-patient for two or more distinct periods separated by an interval or intervals of less than a specified duration, he shall be treated for the purposes of this Act as receiving it continuously from the beginning of the first period until the end of the last.



**34.—(1)** Regulations may provide for determining the circumstances in which a person is or is not to be deemed for the purposes of this Act to be wholly or mainly, or to a substantial extent, maintaining, or to be contributing at any weekly rate to the maintenance of, another person or to be or have been contributing at any weekly rate to the cost of providing for a child.

**PART II**  
**Provisions**  
 as to  
 maintenance  
 and  
 incapacity for  
 self support

(2) Regulations under the foregoing subsection as respects the circumstances in which a person is to be deemed to be wholly or mainly maintaining another person may provide, for the purposes of section 18 of this Act, that where—

- (a) a person is partly maintained by each of two or more beneficiaries, each of whom would be entitled to an increase of benefit under that section in respect of that person if he were wholly or mainly maintaining that person ; and
- (b) the contributions made by those two or more beneficiaries towards the maintenance of that person amount in the aggregate to sums which would, if they had been contributed by one of those beneficiaries, have been sufficient to satisfy the requirements of those regulations,

that person shall be deemed to be wholly or mainly maintained by such of those beneficiaries as may be prescribed.

(3) Regulations under subsection (1) of this section may further provide, for the purposes of sections 22 and 23 of this Act, that where—

- (a) a person was partly maintained by each of two or more insured persons of whom the first-mentioned person was a parent within the meaning of the said section 22 or a relative prescribed for the purposes of the said section 23, as the case may be ; and
- (b) the insured persons have died as the result of accidents against which they were insured under this Act,

the parent or relative shall be treated as having received from such of those insured persons as may be prescribed contributions to his maintenance equal to the aggregate amount which they were together contributing before the accidents happened, and as having received nothing from the others.

(4) Regulations may provide for any sum or sums paid by a person by way of contribution towards either or both of the following, that is to say, the maintenance of his wife and the cost of providing for one or more children, to be treated for the purposes of section 17(4)(b) and 18(1)(a)(ii) of this Act as such contributions, of such respective amounts equal in the

**PART II** aggregate to the said sum or sums, in respect of such persons, as may be determined in accordance with the regulations so as to secure as large a payment as possible by way of benefit in respect of dependants.

(5) In the case of death benefit, except where the deceased at his death was, or would but for the relevant accident have been, wholly maintaining the beneficiary—

- (a) the weekly rate of any pension payable to the beneficiary as a parent within the meaning of the said section 22, or as a relative prescribed for the purposes of the said section 23, shall not exceed the weekly rate of the contributions which the deceased at his death was or would but for the relevant accident have been making to the beneficiary's maintenance; and
- (b) the amount of any gratuity payable to the beneficiary as such a parent or relative shall not exceed such multiple of the weekly rate of the contributions aforesaid as may be determined by or in accordance with regulations:

Provided that, in the case of a relative who was at the deceased's death a child, or is a posthumous son or daughter of the deceased, references in this subsection to the weekly rate of the contributions aforesaid shall be construed as references to the weekly rate of the contributions which the deceased might have been expected to have been making to the relative's maintenance when he ceased to be a child.

(6) For the purposes of this Act—

- (a) a person shall be deemed to be incapable of self-support if, but only if, he is incapable of supporting himself by reason of physical or mental infirmity and is likely to remain so incapable for a prolonged period;
- (b) a person shall be deemed to be permanently incapable of self-support if, but only if, he is incapable of supporting himself by reason aforesaid and is likely to remain so incapable for the remainder of his life.

## PART III

## DETERMINATION OF CLAIMS AND QUESTIONS

*Determination of certain questions by Minister*

**35.—(1)** Subject to the provisions of this Part of this Act, **Certain questions to be determined by Minister.** any question arising under this Act—

- (a) whether a person is or was employed in insurable employment ;
- (b) whether a person so employed or his employer is or was exempt from payment of contributions as provided in Part II of Schedule 2 to this Act ;
- (c) who is or was liable for payment of contributions as the employer of any insured person ;
- (d) at what rate contributions are or were payable by or in respect of any person or class of persons ;
- (e) whether any employment is or was one in respect of which contributions are or were payable in accordance with regulations under section 2(2) of this Act ;
- (f) whether an increase of disablement pension in respect of the need of constant attendance is to be granted or renewed and, if so, for what period and of what amount ;
- (g) how the limitations under Schedule 5 to this Act on the benefit payable in respect of any death are to be applied in the circumstances of any case,

shall be determined by the Minister.

(2) Any question arising under this Act as to the person to be treated as maintaining a child, or as to the family in which a child is to be treated as included, in a case where by virtue of the Schedule to the Family Allowances Act that question falls to be decided by the Minister in his discretion, shall be determined by the Minister in accordance with Part IV of the Insurance Act in like manner as the corresponding question mentioned in section 64(1)(d) of that Act.

(3) Section 65 of the Insurance Act (which provides with respect to questions of law arising in connection with the determination by the Minister of questions falling to be determined by him under that Act for references of, and appeals on, such questions of law to the High Court or Court of Session) shall apply in relation to any question arising under this Act such as is mentioned in subsection (1)(a) to (e) of this section as it applies in relation to any question arising under that Act such as is mentioned in section 64(1)(a) to (c) of that Act.

## PART III

(4) Section 66(1) of the Insurance Act (which relates to the review by the Minister of certain decisions given by him) shall apply in relation to any decision given by the Minister on any question such as is mentioned in subsection (1) of this section as it applies in relation to any decision given by him on any question such as is mentioned in the said section 64(1)(a) to (c).

*Determination of certain other questions in accordance with Part IV of the Insurance Act*

Determination of certain questions as to child or family.

**36.** Any of the following questions arising with respect to benefit under this Act (other than such a question as is mentioned in section 35(2) of this Act), that is to say—

- (a) whether any person is or was a child or is or was under the upper limit of the compulsory school age ;
- (b) whether any person has or had a family including a child or children, or is or was a child of some other person's family (but not whether any person is to be treated for the purpose of any provision of this Act as having a family as aforesaid, or as being a child of some other person's family) ;
- (c) whether any person could have been treated under paragraph 3 of the Schedule to the Family Allowances Act as, or but for certain facts would have been, or could have been treated as aforesaid as, a child of any other person's family ;
- (d) whether, for the purposes of the payment to a beneficiary of any benefit under this Act in respect of a child, the child in question is living with the beneficiary,

shall be determined in accordance with section 76 of the Insurance Act in like manner as a corresponding question arising under that Act.

*Determination of disablement questions*

Disablement questions to be determined by medical board or medical appeal tribunal.

**37.** Subject to the provisions of this Part of this Act, any of the following questions arising under this Act (hereafter in this Act referred to as the "disablement questions"), that is to say—

- (a) whether the relevant accident has resulted in a loss of faculty ;
- (b) at what degree the extent of disablement resulting from a loss of faculty is to be assessed, and what period is to be taken into account by the assessment,

shall be referred to and determined by a medical board or medical appeal tribunal in accordance with the following provisions of this Part of this Act.

**38.—(1)** Medical boards for the purposes of this Act shall be appointed by the Minister and shall consist of two or more medical practitioners of whom one shall be appointed as chairman :

**PART III**  
Constitution of  
medical boards  
and medical  
appeal  
tribunals.

Provided that the Minister may arrange with any other government department that any medical board consisting of two or more medical practitioners appointed or recognised by that department shall be a medical board for the purposes of this Act.

**(2)** Medical appeal tribunals for the purposes of this Act shall be appointed by the Minister and shall consist of a chairman and two medical practitioners.

**(3)** Subject as aforesaid the constitution of medical boards and medical appeal tribunals shall be determined by regulations.

**39.—(1)** The provisions of this section shall have effect where the case of a claimant for disablement benefit has in accordance with section 47 of this Act been referred by the insurance officer to a medical board for determination of the disablement questions.

Appeals from  
medical  
boards, and  
references, to  
medical appeal  
tribunals.

**(2)** If the claimant is dissatisfied with the decision of the medical board, he may appeal in the prescribed manner and within the prescribed time and the case shall be referred to a medical appeal tribunal :

Provided that an appeal shall not lie against a provisional assessment of the extent of disablement before the expiration of two years from the date of the first reference of the case to a medical board under the said section 47, nor where the period taken into account by the assessment falls wholly within the said two years.

**(3)** If the Minister notifies the insurance officer within the prescribed time that he is of opinion that any decision of the medical board ought to be considered by a medical appeal tribunal, the insurance officer shall refer the case to a medical appeal tribunal for their consideration, and the tribunal may confirm, reverse or vary the decision in whole or in part as on an appeal.

**40.—(1)** Any decision under this Act of a medical board or a medical appeal tribunal may be reviewed at any time by a medical board if satisfied by fresh evidence that the decision was given in consequence of the non-disclosure or misrepresentation by the claimant or any other person of a material fact (whether the non-disclosure or misrepresentation was or was not fraudulent).

Review of  
decisions of  
medical boards  
and medical  
tribunals.

**PART III**

(2) Any assessment of the extent of the disablement resulting from the relevant loss of faculty may also be reviewed by a medical board if the board are satisfied that since the making of the assessment there has been an unforeseen aggravation of the results of the relevant injury.

(3) Where, in connection with a claim for disablement benefit made after 25th August 1953, it is decided that the relevant accident has not resulted in a loss of faculty, the decision—

- (a) may be reviewed under subsection (2) of this section as if it were an assessment of the extent of disablement resulting from a relevant loss of faculty ; but
- (b) subject to any further decision on appeal or review, shall be treated as deciding the question whether the relevant accident has so resulted both for the time about which the decision was given and for any subsequent time ;

and for the purposes of this subsection a final assessment of the extent of the disablement resulting from a loss of faculty made for a period limited by reference to a definite date (not being an assessment made for the purpose of section 12(1)(a) or (b) of the Act of 1946 as originally enacted and having the effect that benefit is not payable) shall be treated as deciding that at that date the relevant accident has not resulted in a loss of faculty.

(4) An assessment made, confirmed or varied by a medical appeal tribunal shall not be reviewed under subsection (2) of this section without the leave of a medical appeal tribunal, and (notwithstanding the provisions of Part II of this Act) on a review under that subsection the period to be taken into account by any revised assessment shall only include a period before the date of the application for the review if and in so far as regulations so provide.

(5) Subject to the foregoing provisions of this section, a medical board may deal with a case on a review in any manner in which they could deal with it on an original reference to them, and in particular may make a provisional assessment notwithstanding that the assessment under review was final ; and section 39 of this Act shall apply to an application for a review under this section and to a decision of a medical board in connection with such an application as it applies to an original claim for disablement benefit and to a decision of a medical board in connection with such a claim.

**41.—**(1) Notwithstanding anything in the foregoing provisions of this Part of this Act, regulations may provide that the disablement questions may, with the consent of the claimant, be referred to a single medical practitioner appointed by the Minister instead of to a medical board:

**PART III**  
Reference to single doctor of questions as to temporary disablement.

Provided that the period to be taken into account by any assessment made by virtue of this section shall not exceed six months.

(2) Any decision on a reference made by virtue of this section shall have effect as if it were a decision of a medical board, and shall be subject to appeal and review, and may be referred for consideration to a medical appeal tribunal, accordingly.

(3) Regulations may make provision as to the procedure to be adopted where, on a reference under this section, the medical practitioner is of opinion that a final assessment can be made but that the period to be taken into account exceeds six months.

**42.—**(1) Subject as hereinafter provided, an appeal shall lie to the Industrial Injuries Commissioner from any decision of a medical appeal tribunal, being a decision given after 27th September 1959, on the ground that the decision is erroneous in point of law, at the instance of—

Appeals and references from a medical appeal tribunals to Commissioner.

- (a) the claimant ; or
- (b) an association of employed persons of which the claimant was a member at the time of the relevant accident ; or
- (c) the Minister.

(2) No appeal shall lie under subsection (1) of this section without the leave of the medical appeal tribunal or of the Commissioner, and regulations may make provision as to the manner in which, and the time within which, appeals are to be brought and applications made for leave to appeal.

(3) Where any question of law arises in a case before a medical appeal tribunal, the tribunal may refer that question to the Commissioner for his decision.

(4) On any such appeal or reference, the question of law arising for the decision of the Commissioner and the facts on which it arises shall be submitted for his consideration in the prescribed manner, and the medical appeal tribunal on being informed in the prescribed manner of his decision on the question of law shall give, confirm or revise their decision on the case accordingly.

**PART III** *Determination of claims and questions by insurance officers, local appeal tribunals or Commissioner*

Certain questions to be determined by insurance officers, local appeal tribunal or Commissioner.

**43.** Subject to the foregoing provisions of this Part of this Act, any claim for benefit and any question arising in connection with a claim for or award of benefit shall be determined in accordance with the provisions of sections 44 to 49 of this Act by an insurance officer, a local appeal tribunal constituted under section 51 of this Act or the Industrial Injuries Commissioner.

Submission of claims and questions to insurance officers.

**44.—(1)** Insurance officers for the purposes of this Act shall be appointed by the Minister, subject to the consent of the Treasury as to number, to act for such areas as the Minister directs.

(2) Subject to section 48(2)(b) of the Insurance Act (which provides that a claim for benefit under that Act may be treated as a claim, in the alternative, for benefit under this Act), all claims for benefit shall be submitted forthwith to an insurance officer and, subject to the provisions of this Part of this Act, all questions arising in connection with any such claim or with an award of benefit shall in the first instance be so submitted.

(3) The insurance officer shall forthwith take into consideration any claim or question submitted to him for examination as aforesaid.

(4) If on consideration of a claim or question the insurance officer is of opinion that no question arises to which section 35, 36 or 37 of this Act applies (hereafter in this Act referred to as a "special question"), then—

(a) if he is satisfied that the claim ought to be allowed in whole or in part or that the question ought to be determined in favour of the claimant or beneficiary, he may allow the claim or determine the question accordingly;

(b) in so far as he is not so satisfied, he may either—

(i) refer the claim or question (so far as is practicable within fourteen days from the date on which it was submitted to him for examination) to a local appeal tribunal for their decision; or

(ii) himself determine that an award cannot be made, or determine the question adversely to the claimant or beneficiary, as the case may be.

(5) Different aspects of the same claim or question may be submitted to different insurance officers under the foregoing provisions of this section, and for that purpose those provisions and the other provisions of this Part of this Act with respect to the determination of claims and questions shall have effect subject to any necessary modifications.



**45.—(1) Where—**

- PART III**  
Appeals to and  
decisions of  
local appeal  
tribunals.
- (a) a claimant or beneficiary is dissatisfied with the insurance officer's decision ; or
  - (b) a person's right to benefit is or may be, under Schedule 5 to this Act, affected by the insurance officer's decision in favour of the claimant or beneficiary,

he may appeal in the prescribed manner and within the prescribed time and the case shall be referred to a local appeal tribunal :

Provided that, where a special question has arisen in connection with the decision and has been determined as required by this Part of this Act, and the insurance officer certifies that the decision on that question is the sole ground of his decision, no appeal shall lie without the leave of the chairman of the local appeal tribunal.

**(2) A local appeal tribunal shall—**

- (a) record in writing all their decisions (whether on an appeal or on a reference from the insurance officer) ; and
- (b) include in the record of every decision a statement of their findings on questions of fact material to the decision.

**46.—(1) Subject as hereinafter provided, an appeal shall lie to the Industrial Injuries Commissioner from any decision of a local appeal tribunal—**

- Appeals  
from local  
appeal  
tribunal to  
Commissioner.
- (a) at the instance of an insurance officer ;
  - (b) at the instance of the claimant or beneficiary or a person whose right to benefit is or may be, under Schedule 5 to this Act, affected by the decision appealed against ; or
  - (c) at the instance of an association of employed persons of which the claimant or beneficiary or, in a case relating to death benefit, the deceased was a member at the time of the relevant accident.

(2) An appeal to the Commissioner must be brought within three months from the date of the decision of the local appeal tribunal or such further period as may be prescribed or as the Commissioner may in any case for special reasons allow.

**47.—(1) If on consideration of a claim or question the insurance officer is of opinion that a special question arises, he shall, subject to and in accordance with regulations—**

- Reference of  
special  
questions.
- (a) refer the special question for determination as required by this Part of this Act ; and
  - (b) deal with any other questions as if the special question had not arisen.

## PART III

(2) Where the case of a claimant for disablement benefit has been referred by the insurance officer to a medical board for determination of the disablement questions and, on that or any other subsequent reference, the extent of the disablement is provisionally assessed, the case shall again be so referred not later than the end of the period taken into account by the provisional assessment.

(3) Regulations made under subsection (1) of this section may provide—

- (a) for authorising the postponement of the reference of or dealing with any question until after other questions have been determined ; and
- (b) for authorising (in cases where the determination of any question disposes of a claim or any part thereof) the making of an award, or of a decision that an award cannot be made, as to the claim or that part thereof without referring or dealing with, or before the determination of, any other question.

(4) Subsections (1) and (3) of this section shall apply to a local appeal tribunal and the Industrial Injuries Commissioner as they apply to the insurance officer, except that a local appeal tribunal or the Commissioner, instead of themselves or himself referring a special question for determination as required by this Part of this Act, shall direct it to be so referred by the insurance officer.

**Declarations that accident is an industrial accident.**

**48.—**(1) Where, in connection with any claim for benefit, it is determined that the relevant accident was or was not an industrial accident, an express declaration of that fact shall be made and recorded and (subject to the provisions of subsection (3) of this section) a claimant shall be entitled to have the question whether the relevant accident was an industrial accident determined notwithstanding that his claim is disallowed on other grounds.

(2) Subject to subsection (3) of this section, any person suffering personal injury by accident shall be entitled, if he claims the accident was an industrial accident, to have that question determined, and a declaration made and recorded accordingly, notwithstanding that no claim for benefit has been made in connection with which the question arises, and the provisions of this Part of this Act shall apply for that purpose as if the question had arisen in connection with a claim for benefit.

(3) Notwithstanding anything in subsections (1) and (2) of this section, the insurance officer, local appeal tribunal or Industrial Injuries Commissioner, as the case may be, may refuse to

determine the question whether an accident was an industrial accident if satisfied that it is unlikely that it will be necessary to determine the question for the purposes of any claim for benefit; but any such refusal of an insurance officer or local appeal tribunal shall be subject to appeal to the local appeal tribunal or Commissioner, as the case may be.

(4) Subject to the provisions of this Part of this Act as to appeal and review, any declaration under this section that an accident was or was not an industrial accident shall be conclusive for the purposes of any claim for benefit in respect of that accident, whether or not the claimant is the person at whose instance the declaration was made.

(5) For the purposes of this section, an accident whereby a person suffers personal injury shall be deemed, in relation to him, to be an industrial accident if—

- (a) it arises out of and in the course of his employment;
- (b) that employment is insurable employment; and
- (c) payment of benefit is not, under the provisions of Part II of this Act, precluded because the accident happened while he was outside Great Britain;

and references in the following provisions of this Act to an industrial accident shall be construed accordingly.

**49.—**(1) Any decision under this Act of an insurance officer, a local appeal tribunal or the Industrial Injuries Commissioner may be reviewed at any time by an insurance officer, or, on a reference from an insurance officer, by a local appeal tribunal, if—

Review of decisions of insurance officer, local appeal tribunal or Commissioner.

- (a) he or they is or are satisfied, and, in the case of a decision of the Commissioner, satisfied by fresh evidence, that the decision was given in ignorance of, or was based on a mistake as to, some material fact; or
- (b) there has been any relevant change of circumstances since the decision was given; or
- (c) the decision was based on the decision of a special question and the decision of the special question is revised:

Provided that a decision on an appeal or reference under section 42 of this Act or a decision that an accident was not an industrial accident shall not be subject to review, and a decision that an accident was an industrial accident shall only be subject to review where the insurance officer or local appeal tribunal, as the case may be, is or are satisfied by fresh

**PART III** evidence that the decision was given in consequence of any wilful non-disclosure or misrepresentation of a material fact.

(2) Any decision given on a review under this section, and any refusal to review a decision under this section, shall be subject to appeal in like manner as an original decision.

*General provisions as to determination of claims and questions*

**Supplementary provisions.** **50.**—(1) Except as provided by this Part of this Act, any decision of a claim or question in accordance with this Part of this Act shall be final.

(2) Regulations may provide—

- (a) for prescribing the procedure to be followed and the form of any document required in connection with the consideration and determination of claims and questions by the Minister, an insurance tribunal and insurance officers or in connection with the withdrawal of a claim ;
- (b) for authorising any insurance tribunal consisting of two or more members to proceed with any case, with the consent of the claimant, in the absence of any member ;
- (c) for giving the chairman or acting chairman of an insurance tribunal consisting of two or more members a second or casting vote where the number of members present is an even number ;
- (d) for extending and defining the functions of assessors for the purposes of this Part of this Act ;
- (e) for prescribing the evidence to be required in connection with the determination of a claim or of any question arising in connection with a claim or an award ;
- (f) for requiring or authorising the Minister to hold, or to appoint a person to hold, an inquiry in connection with the consideration of any question by the Minister ;
- (g) for empowering the Minister, an insurance tribunal or an insurance officer to refer to a medical practitioner for examination and report any question arising for his or their decision ;
- (h) for empowering the prescribed person by summons to require persons to attend and give evidence or produce documents on the consideration of any claim or question by an insurance tribunal or at any inquiry held by virtue of regulations under this subsection ;
- (i) for prescribing the manner in which and the time within which any question may be raised with a view to its

decision by the Minister under this Part of this Act, or with a view to the review of any decision under this Part of this Act.

(3) At any inquiry held by virtue of regulations under subsection (2) of this section, the witnesses shall, if the person holding the inquiry thinks fit, be examined on oath, and the person holding the inquiry shall have power to administer oaths for the purpose.

(4) Regulations under subsection (2) of this section prescribing the procedure to be followed in cases before a local appeal tribunal or the Industrial Injuries Commissioner shall provide that any hearing shall be in public except in so far as the tribunal or Commissioner for special reasons otherwise directs, and it is hereby declared that the power to prescribe procedure includes power to make provision as to the representation of one person, at any hearing of a case, by another person whether having professional qualifications or not.

(5) The Arbitration Act 1950 shall not apply to any proceedings under this Part of this Act, except so far as it may be applied in relation to England and Wales by regulations. 1950 c. 27.

(6) In this section, the expression "insurance tribunal" means the Industrial Injuries Commissioner, a local appeal tribunal, a medical appeal tribunal, a medical board or a single medical practitioner acting in place of a medical board.

(7) In its application to Scotland, subsection (2)(h) of this section shall have effect as if for the word "summons" there were substituted the word "order".

*Provisions as to local appeal tribunals, Commissioner, etc.*

51.—(1) A local appeal tribunal for the purposes of this Act shall consist of one or more members chosen to represent employers, with an equal number of members chosen to represent insured persons, and a chairman appointed by the Minister. Constitution of local appeal tribunals.

(2) Regulations may make provision that in such cases as may be prescribed one or more medical practitioners shall sit with the tribunal either as additional members or as assessors and for the appointment by the Minister of medical practitioners to act for this purpose either generally or for such cases or for such tribunals as the Minister may determine.

(3) Panels of persons chosen to represent employers and insured persons respectively shall be constituted by the Minister for such areas as the Minister may think fit, and the members of the local appeal tribunal to be chosen to represent employers and insured persons shall be selected from those panels in the prescribed manner.

PART III (4) Subject as aforesaid the constitution of local appeal tribunals shall be determined by regulations.

Industrial  
Injuries  
Commissioner  
and deputy  
Commissioners.

**52.—**(1) The Industrial Injuries Commissioner shall be appointed by Her Majesty, and Her Majesty may appoint for the purposes of this Act such number of deputy Commissioners as Her Majesty thinks fit.

(2) The Commissioner and deputy Commissioners shall be barristers or advocates of not less than ten years standing.

(3) Regulations may make provision for enabling any case to be dealt with—

(a) if it appears to involve a question of law of special difficulty, not by the Commissioner or any deputy Commissioner alone, but by a tribunal consisting of any three of them ;

(b) if it appears to involve a question of fact of special difficulty, wholly or partly with the assistance of an assessor or assessors specially qualified,

and for enabling both the powers aforesaid to be exercised in a case which involves questions both of law and of fact.

(4) Unless the context otherwise requires, any reference in this Act to the Industrial Injuries Commissioner shall include a reference to a deputy Commissioner and to any tribunal constituted in pursuance of regulations made by virtue of subsection (3) of this section.

(5) The provisions of section 79 of, and Schedule 6 to, the Insurance Act (which relate to the pension benefits of the National Insurance Commissioner and deputy Commissioners appointed under section 78 of that Act) shall have effect for the purposes of this Act as if for any reference in those provisions to the National Insurance Commissioner or to such a deputy Commissioner there were substituted a reference to the Industrial Injuries Commissioner or, as the case may be, a deputy Commissioner appointed under this section.

Remuneration  
and expenses.

**53.—**(1) The Minister shall pay to the Industrial Injuries Commissioner and any deputy Commissioner appointed under this Act such salary or other remuneration as the Treasury may determine, and such expenses incurred in connection with the work of the Commissioner as may be so determined.

(2) The Minister may pay—

(a) to insurance officers, such salaries or other remuneration,

(b) to—

- (i) persons appointed to sit as assessors with the Commissioner ;
  - (ii) the chairman and other members of local appeal tribunals, medical boards and medical appeal tribunals ;
  - (iii) medical practitioners sitting as assessors with a local appeal tribunal ; and
  - (iv) medical practitioners appointed to act instead of a medical board,
- such remuneration and such travelling and other allowances,

(c) to persons required to attend—

- (i) on the consideration of a case before the Commissioner or before any such tribunal or board or before a medical practitioner acting in place of a medical board ; or
  - (ii) at any inquiry held by virtue of regulations under this Part of this Act,
- such travelling and other allowances, and

(d) such other expenses incurred in connection with the work of any such tribunal or board or any medical practitioner acting in place of a medical board or in connection with any such inquiry,

as the Minister with the consent of the Treasury may determine.

(3) In this section references to travelling and other allowances include references to compensation for loss of remunerative time:

Provided that such compensation shall not be paid to any person in respect of any time during which he is in receipt of remuneration under this section.

**54.**—(1) The Minister may make regulations with respect to the payment of benefit during any period intervening between any application for the determination of a claim for benefit or any question arising in connection with such a claim or with an award and the final determination of the claim or question: Interim payments, arrears and repayments.

Provided that, except in the case of—

- (a) a gratuity ; or
- (b) benefit awarded for a period before the date of the award,

## PART III

benefit shall be payable in accordance with an award notwithstanding that an appeal against the award is pending and, save as provided by the following provisions of this section, shall be treated as having been duly paid and shall not be recoverable under the provisions of this Act or otherwise.

(2) Regulations under subsection (1) of this section may make provision for treating any benefit paid to any person by virtue of the regulations which it is subsequently decided is not payable as paid on account of any other benefit under this Act or the Insurance Act which it is decided was payable to him in respect of the same period.

(3) Where on review a decision under this Part of this Act is revised so as to make benefit by way of a pension or allowance payable, or to increase the rate of such benefit, then, subject to the provisions of this section, benefit shall be payable accordingly for the period from the date of the application for the review or from such earlier date as may be prescribed.

(4) Where benefit has been paid in pursuance of a decision which is reversed or varied on appeal, or is revised on a review, then, subject to subsections (5) and (7) of this section, the decision given on the appeal or review shall require repayment to the Industrial Injuries Fund of any benefit paid in pursuance of the original decision to the extent to which it—

- (a) would not have been payable if the decision on the appeal or review had been given in the first instance ; and
- (b) is not directed to be treated as paid on account of the benefit awarded on the decision on appeal or review, or as having been properly paid.

(5) A decision given on appeal or review shall not require repayment of benefit paid in pursuance of the original decision in any case where it is shown to the satisfaction of the person or tribunal determining the appeal or review that in the obtaining and receipt of the benefit the beneficiary, and any person acting for him, has throughout used due care and diligence to avoid overpayment.

(6) Regulations may provide—

- (a) for treating benefit paid to any person in pursuance of a decision which is afterwards revised on a review, or reversed or varied on an appeal, as paid on account of any other benefit which it is decided is or was payable to him in respect of the same accident or disease and, unless either benefit is a gratuity, in respect of the same period ;



- (b) without prejudice to any other method of recovery, for the deduction of any benefit required to be repaid by reason of a decision given on an appeal or review under this Part of this Act from any benefit then or thereafter payable to the person by whom it is to be repaid or any persons entitled to receive his benefit on his death.

(7) Where in the case of any sums paid by way of benefit before 26th February 1962—

- (a) the decision in pursuance of which they were paid was before that date reversed or varied on an appeal, or revised on a review, in such a way that those sums or any part of them would not have been payable if the decision on appeal or review had been given in the first instance ; and
- (b) that decision on appeal or review is itself reversed or varied on an appeal, or revised on a review, under this Act,

any question arising on the appeal or review under this Act as to the repayment of those sums or that part of them shall be determined in accordance with the provisions as to repayment in force immediately before that date ; and regulations made for the purposes of subsection (6)(a) of this section may provide for questions arising on any appeal or review under this Act which reverses or varies or, as the case may be, revises a decision given before the said date to be determined as aforesaid.

(8) Where, in the case of any person, any sum may by virtue of any provision of this Act be recovered by deduction from any payment under this Act, it may instead be recovered from him in whole or in part by deduction from benefit under the Insurance Act, and any amount so recovered shall be paid into the Industrial Injuries Fund.

(9) Where it has been decided by the Minister that contributions under this Act are not payable or are payable at a rate less than the maximum in respect of any person or any class of persons, and that decision is subsequently revised so as to make contributions payable, or payable at a higher rate, in respect of that person or that class of persons, contributions shall be so payable only as from the date on which the decision was so revised.

## PART III

(10) Nothing in this section shall prejudice—

(a) the provisions of Schedule 7 to the Insurance Act (which relates to the set-off of certain overpayments); or

(b) the provisions of sections 13 and 14 of the National Assistance Act 1948 with respect to the abatement of payments in respect of arrears of benefit.

1948 c. 29.

Savings for  
Tribunals and  
Inquiries Act  
1958.  
1958 c. 66.**55.** The provisions of this Part of this Act shall have effect subject to the provisions of the Tribunals and Inquiries Act 1958.

## PART IV

## EXTENSION OF INSURANCE TO DISEASES ETC.

Industrial  
diseases,  
and industrial  
injuries not  
caused by  
accident.**56.—(1)** Subject to the provisions of this Part of this Act, a person who is under this Act insured against personal injury caused by accident arising out of and in the course of his employment shall be insured also against any prescribed disease and against any prescribed personal injury not so caused, being a disease or injury due to the nature of that employment and developed after 4th July 1948.

(2) A disease or injury may be prescribed for the purposes of this Part of this Act in relation to any insured persons if the Minister is satisfied that—

(a) it ought to be treated, having regard to its causes and incidence and any other relevant considerations, as a risk of their occupations and not as a risk common to all persons; and

(b) it is such that, in the absence of special circumstances, the attribution of particular cases to the nature of the employment can be established or presumed with reasonable certainty.

(3) Regulations prescribing any disease or injury for the purposes of this Part of this Act may provide that a person who developed the disease or injury on or at any time after a date specified in the regulations, being a date before the regulations came into force but not before 5th July 1948, shall be treated for the purposes of this Part of this Act, subject to any prescribed modifications, as if the regulations had been in force when he developed the disease or injury.

## PART IV

(4) Provision may be made by regulations for determining the time at which a person is to be treated for the purposes of this Act as having developed any disease or injury prescribed for the purposes of this Part of this Act, and the circumstances in which any such disease or injury is, where the person in question has previously suffered therefrom, to be treated as having recrudesced or as having been contracted or received afresh.

(5) Nothing in this Part of this Act shall affect the right of any person to benefit in respect of a disease which is a personal injury by accident within the meaning of this Act, except that a person shall not be entitled to benefit in respect of a disease as being an injury by accident arising out of and in the course of any employment if at the time of the accident the disease is in relation to him a prescribed disease by virtue of the occupation in which he is engaged in that employment.

**57.—**(1) The benefit payable under this Part of this Act in respect of a prescribed disease or injury, and the conditions for receipt of such benefit, shall be the same as in the case of personal injury by accident arising out of and in the course of a person's employment, subject, however, to the power to make different provision by regulations as respects any matter which is to be prescribed and to the following provisions of this Part of this Act.

Application to prescribed diseases and injuries of provisions as to benefit and claims.

(2) Regulations may provide, in relation to prescribed diseases and injuries, for modifying the provisions of Part II of this Act relating to injury benefit and disablement benefit and for adapting references in the said Part II to accidents, and shall provide for applying in relation to claims for benefit under this Part of this Act in respect of a prescribed disease or injury, and in relation to questions arising in connection therewith or with an award of benefit, the provisions of Part III of this Act, subject to any prescribed additions or modifications.

(3) Without prejudice to the generality of subsection (2) of this section, regulations thereunder may in particular include provision—

(a) for presuming any prescribed disease or injury—

(i) to be due, unless the contrary is proved, to the nature of a person's employment where he was employed in any prescribed occupation at the time when, or within a prescribed period or for a prescribed length of time (whether continuous or not) before, he developed the disease or injury ;

(ii) not to be due to the nature of a person's employment unless he was employed in some

## PART IV

prescribed occupation at the time when, or within a prescribed period or for a prescribed length of time (whether continuous or not) before, he developed the disease or injury ;

- (b) for the establishment of special medical boards and the appointment of medical officers for the purposes of the regulations (including, in the case of any such board, the purposes for which medical boards and medical appeal tribunals are established under Part III of this Act) ;
- (c) for the payment by the prescribed persons of fees of the prescribed amount in connection with any medical examination by any such board or officer and their return in any prescribed cases, and (so far as not required to be returned) their payment into the Industrial Injuries Fund and recovery as sums due to that Fund ;
- (d) for such matters as appear to the Minister to be incidental to or consequential on provisions included in the regulations by virtue of the foregoing provisions of this section.

(4) The Minister may pay such remuneration to any member of a medical board established by virtue of this section and to any medical officer appointed by virtue thereof, and such travelling and other allowances (including, subject as hereinafter provided, compensation for loss of remunerative time) to any such member or officer, and such other expenses in connection with any such board or with the work of any such officer, as the Minister, with the consent of the Treasury, may determine :

Provided that compensation for loss of time shall not be paid to any person in respect of any time during which he is in receipt of remuneration under this subsection.

Special provisions as to certain respiratory diseases.

**58.—(1)** As respects pneumoconiosis, regulations may further provide—

- (a) that, where any person is found to be suffering from pneumoconiosis accompanied by tuberculosis, the effects of the tuberculosis shall be treated for the purposes of this Part of this Act as if they were effects of the pneumoconiosis ;
- (b) for requiring persons to be medically examined before, or within a prescribed period after, becoming employed in any occupation in relation to which pneumoconiosis is prescribed, and to be medically examined periodically while so employed, and to furnish information required for the purposes of any such examination ;

**PART IV**

- (c) for suspending from employment in any such occupation, and in such other occupations as may be prescribed, persons found on such an examination—
- (i) to be suffering from pneumoconiosis or tuberculosis ; or
  - (ii) to be unsuitable for such employment, having regard to the risk of pneumoconiosis and such other matters affecting their susceptibility thereto as may be prescribed ;
- (d) for the payment (for any period not exceeding six months) of special benefit (not exceeding the injury benefit to which he would be entitled in respect of a personal injury by accident) to any person who is found on such an examination to be suffering from pneumoconiosis and by reason thereof suspended from employment as aforesaid and is not otherwise entitled to benefit in respect of the pneumoconiosis ;
- (e) for the disqualification for the receipt of benefit in respect of pneumoconiosis of any person who fails without good cause to submit himself to any such examination or to furnish information required by the regulations for the purposes thereof or who engages in any employment from which he has been suspended as aforesaid ;
- (f) for requiring employers—
- (i) to provide facilities for such examinations ;
  - (ii) not to employ in any occupation a person who has been suspended as aforesaid from employment therein or who has failed without good cause to submit himself to such an examination ;
  - (iii) to give to such medical board or officer as may be prescribed the prescribed notice of the commencement of any prescribed industry or process ;
- (g) for the recovery on summary conviction of monetary penalties in respect of any contravention of or failure to comply with any such requirement as is mentioned in paragraph (f) of this subsection, so, however, that such penalties shall not exceed five pounds for every day on which the contravention or failure occurs or continues ;
- (h) for such matters as appear to the Minister to be incidental to or consequential on provisions included in the regulations by virtue of the foregoing provisions of this subsection.

## PART IV

(2) Unless otherwise provided by regulations, a person shall not be entitled to injury or disablement benefit under this Part of this Act in respect of byssinosis except where he is totally and permanently incapacitated for work as the result thereof and benefit shall not be payable in respect thereof except in the case of men.

(3) In this section the expression "pneumoconiosis" means fibrosis of the lungs due to silica dust, asbestos dust or other dust, and includes the condition of the lungs known as dust-reticulation.

## PART V

## FINANCE, ADMINISTRATION AND LEGAL PROCEEDINGS

*Finance*

Industrial  
Injuries Fund.

**59.**—(1) The Industrial Injuries Fund shall continue to be maintained under the control and management of the Minister, and—

(a) there shall be paid into that Fund all contributions payable under this Act by employers and insured persons and out of moneys provided by Parliament ;

(b) there shall be paid out of that Fund—

(i) all claims for benefit and any other payments which under this Act or under section 13(2) of the National Assistance Act 1948 are payable out of that Fund ;

(ii) such sums as are necessary to make good to the National Insurance Fund or the Treasury, as the case may be, the amount by which any payments to be made out of the Industrial Injuries Fund are reduced by reference to sums borne by the National Insurance Fund or by moneys provided by Parliament, as the case may be, by virtue of Schedule 7 to the Insurance Act.

1948 c. 29.

(2) Accounts of the Industrial Injuries Fund shall be prepared in such form, in such manner and at such times as the Treasury may direct, and the Comptroller and Auditor General shall examine and certify every such account and shall lay copies thereof, together with his report thereon, before Parliament.

(3) Any moneys forming part of the Industrial Injuries Fund may from time to time be paid over to the National Debt Commissioners and by them invested, in accordance with such directions as may be given by the Treasury, in any securities which are for the time being authorised by Parliament as investments for savings bank funds.

(4) The National Debt Commissioners shall present to Parliament annually an account of the securities in which moneys forming part of the Industrial Injuries Fund are for the time being invested.

**60.—(1) The Government Actuary shall—**

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- (a) review the operation of this Act during the period of five years ending with 31st March in 1969 and in every fifth year thereafter and, on each such review, make a report to the Treasury on the financial condition of the Industrial Injuries Fund and the adequacy or otherwise of the contributions payable under this Act to support the benefits payable thereunder ;
- (b) make an interim review of, and report to the Treasury on, the operation of this Act during the period of twelve months ending with 31st March in every year other than the year in which the period to be covered by a review and report under the foregoing paragraph ends :

Reports by  
Government  
Actuary.

Provided that the Treasury may at any time direct that the period to be covered by a review and report under paragraph (a) of this subsection shall be reduced and that the making of that and subsequent reviews and reports under that paragraph shall be accelerated accordingly, and may dispense with the making of a review and report under paragraph (b) thereof in any year.

(2) The Treasury shall lay before Parliament a copy of every report made to them under this section.

(3) Any function under this section of the Government Actuary may be performed by the Deputy Government Actuary.

**61.—(1) Any expenses incurred by the Minister or any other government department (except the Postmaster General) in carrying this Act or section 89 of the Act of 1946 into effect, including—**

Expenses of  
Minister and  
other  
government  
departments.

- (a) such part of the sums referred to in section 85(2) of the Insurance Act as is not attributable to the execution of the Insurance Act or the Family Allowances Act ;
- (b) the amount of any payments under section 80 of the Insurance Act so far as estimated by the Minister to be attributable to the operation of section 36 of this Act ;
- (c) the amount of any expenses incurred in carrying into effect section 15 of the Insurance Act which are estimated by the Minister to be attributable to the collection by virtue of section 67(3) of this Act of contributions under this Act ;
- (d) any expenses attributable to any of the following provisions of this Act, that is to say, sections 3(6) and (7), 35(2) to (4), 36, 52(5), 63, 65, 67(2), 68 and 82(2); and
- (e) any expenses which under section 9(2) of the Friendly Societies Act 1955 are to be treated as expenses incurred in carrying this Act into effect

1955 c. 19.  
(4 & 5 Eliz. 2.)

## PART V

shall, unless required by or under some provision of this Act to be paid and borne in some other manner, be paid out of moneys provided by Parliament.

(2) There shall be paid to the Treasury out of the Industrial Injuries Fund, at such times and in such manner as the Treasury may direct, such sum as the Minister may estimate in accordance with subsections (3) and (4) of this section and with directions given by the Treasury to be the amount of the expenses incurred as mentioned in subsection (1) of this section.

(3) Subject to subsection (4) of this section, in estimating for the purposes of subsection (2) of this section the expenses incurred as mentioned in subsection (1) thereof, there shall be included—

- (a) an amount determined by the Treasury with the consent of the Minister in respect of the use of any premises belonging to the Crown and used for the purposes of this Act, regard being had in making that determination to the rental value of the premises ;
- (b) such amount in respect of any pension benefits which will or may become payable in respect of a person's service as Industrial Injuries Commissioner or deputy Commissioner under this Act or in respect of a person's employment as officer, inspector or servant for the purposes of this Act as in the opinion of the Treasury approximately represents the amount of the accruing liability for the sums which will become payable out of moneys provided by Parliament for those pension benefits, after taking into account that person's contributions, if any ;
- (c) so much of the amount referred to in section 85(5)(a) of the Insurance Act (which makes with respect to service as National Insurance Commissioner, or deputy Commissioner under that Act or employment as officer, inspector or servant for the purposes of that Act provision corresponding to paragraph (b) of this subsection) as is determined by the Minister to be attributable to the operation of section 36 of this Act.

(4) There shall be left out of account in estimating for the purposes of subsection (2) of this section the expenses incurred as mentioned in subsection (1) thereof any sums paid for pension benefits in respect of a person's service as Industrial Injuries Commissioner, National Insurance Commissioner or deputy Commissioner under this Act or the Insurance Act.

(5) In subsections (3)(b) and (4) of this section, the expression "pension benefits" includes benefits payable on retirement or death by way of lump sum or gratuity, and benefits payable in respect of a person's service or employment to other persons by way of widow's or orphan's pension or otherwise.



*Administration*

## PART V

**62.**—(1) There shall be an Industrial Injuries Advisory Council, which shall consist of a chairman appointed by the Minister and such number of other members so appointed as the Minister may determine, including an equal number of persons appointed by him, after consultation with such organisations as he thinks fit, to represent employers and insured persons respectively.

Industrial  
Injuries  
Advisory  
Council.

(2) Subject to subsection (3) of this section, where the Minister proposes to make any regulations under this Act, or proposes to make for the purposes of paragraph 2 of Schedule 7 to the Insurance Act regulations relating to benefit under this Act, he shall (unless it appears to him that by reason of the urgency of the matter it is inexpedient so to do) refer the proposals, in the form of draft regulations or otherwise, to the said Council for consideration and advice; and the Minister may from time to time refer to that Council for consideration and advice such questions relating to this Act as he thinks fit.

(3) Subsection (2) of this section shall not apply—

- (a) to regulations under section 83 of this Act, without prejudice, however, to the power of the Minister to refer any proposal to make such regulations to the said Council for consideration and advice;
- (b) to regulations made for the purpose only of consolidating other regulations revoked thereby.

(4) The Minister may pay—

- (a) to the chairman and other members of the said Council such salaries or other remuneration,
- (b) to persons who are not members of that Council but who at the invitation of the Council are joined with members of the Council as advisers at a meeting of the Council or a committee thereof held to consider questions on which they are specially qualified, such fees, and
- (c) to the chairman and other members of that Council and to persons attending meetings at the request of the Council or attending meetings of any committee of the Council at the request of the Council or of the committee, such expenses and travelling and other allowances,

as the Minister may with the consent of the Treasury determine; and any payment under paragraph (a) of this subsection may be made either in lieu of or in addition to any payment to the recipient under paragraph (c) thereof, and any payment under paragraph (b) of this subsection may be made either in lieu of or in addition to any expenses or travelling or other allowances payable to the recipient apart from that paragraph.

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PART V  
Local  
advisory  
committees.

**63.** Section 89 of the Insurance Act (which enables regulations to make provision for referring to local advisory committees questions bearing upon the administration of that Act and for incidental matters) shall apply to questions bearing upon the administration of this Act as it applies to questions bearing upon the administration of that Act.

Inspectors.

**64.—(1)** For the purposes of this Act, the Minister may appoint such inspectors as he may with the consent of the Treasury determine, and may pay to them such salaries or remuneration as may be so determined.

(2) An inspector appointed under this Act shall, for the purposes of the execution of this Act, have power to do all or any of the following things, namely—

- (a) to enter at all reasonable times any premises or place liable to inspection under this section ;
- (b) to make such examination and inquiry as may be necessary for ascertaining whether the provisions of this Act or any enactment re-enacted thereby are being or have been complied with in any such premises or place or for investigating the circumstances in which any injury or disease which has given or may give rise to a claim for benefit was or may have been received or contracted ;
- (c) to examine, either alone or in the presence of any other person, as he thinks fit, with respect to any matters under this Act on which he may reasonably require information, every person whom he finds in any such premises or place, or whom he has reasonable cause to believe to be or to have been an insured person or employed by the employer of any insured person, and to require every such person to be so examined ;
- (d) to exercise such other powers as may be necessary for carrying this Act into effect.

(3) The occupier of any premises or place liable to inspection under this section and any person who is or has been employing any insured person, and the servants and agents of any such occupier or other person, and any insured person, shall furnish to any inspector all such information, and produce for his inspection all such documents, as the inspector may reasonably require for the purpose of ascertaining whether contributions are or have been payable, or have been duly paid, by or in respect of any person, or whether benefit is or was payable to or in respect of any person.

(4) If any person—

- (a) wilfully delays or obstructs an inspector in the exercise of any power under this section ; or

- (b) refuses or neglects to answer any question or to furnish any information or to produce any document when required so to do under this section,

PART V

he shall be liable on summary conviction to a fine not exceeding ten pounds in the case of a first offence under this subsection, and not exceeding fifty pounds in the case of a second or subsequent such offence:

Provided that no one shall be required under this section to answer any question or to give any evidence tending to incriminate himself.

(5) For the purposes of subsection (4) of this section, an offence shall be deemed not to be a first offence if the offender has previously been found guilty of an offence under section 90(4) of the Insurance Act or under section 62(4) of the Act of 1946 or section 49(4) of the Insurance Act of 1946.

(6) Every inspector shall be furnished with a certificate of his appointment and on applying for admission to any premises or place for the purposes of this Act shall, if so required, produce the said certificate.

(7) The premises and places liable to inspection under this section are any premises or places where an inspector appointed under this Act has reasonable grounds for supposing that any insured persons are employed, or that any injury or disease has been or may have been received or contracted which has given or may give rise to a claim for benefit, except that they do not include any private dwelling house not used by or by permission of the occupier for the purposes of a trade or business.

(8) Where any premises or place are or is liable to be inspected by inspectors or officers appointed or employed by, or are or is under the control of, some other government department, the Minister may make arrangements with that department for any of the powers and duties of inspectors under this section being carried out by inspectors or officers appointed or employed by that department, and, where such an arrangement is made, such inspectors and officers shall have all the powers of an inspector under this section.

65. The provisions (other than subsection (5)(b)) of section 91(2) to (5) of the Insurance Act (which make provision for the obtaining of birth, marriage or death certificates for the purposes of that Act) shall apply for the purposes of this Act as they apply for the purposes of that Act.

Proof of age, marriage or death.

66. Stamp duty shall not be chargeable upon such documents used in connection with business under this Act as are specified in Schedule 6 to this Act.

Exemption from stamp duty.

**PART V**

Regulations  
as to  
payment of  
contributions  
by stamps,  
etc.

*Insurance stamps and cards*

**67.**—(1) Subject to the provisions of this Act, of section 95 of the Insurance Act, and of any regulations under section 14 of the Insurance Act made by virtue of subsection (1)(a) or (d) thereof or by virtue of subsection (3) of this section, regulations may provide for any matters incidental to the payment and collection of contributions under this Act, and in particular—

(a) for payment of contributions by means of adhesive or other stamps (in this Act referred to as “insurance stamps”) affixed to or impressed upon cards or otherwise, and for regulating the manner, times, and conditions in, at and under which insurance stamps are to be affixed or impressed or payments are otherwise to be made;

(b) for the issue, sale, replacement, custody, production and delivery up of such cards;

and any such regulations relating to the time of payment of contributions may require or authorise an employer, where an insured person’s remuneration is paid in advance and in such other cases as may be prescribed, to pay contributions in advance and in connection therewith may make provision for the event of contributions so paid proving not to be payable.

(2) Subsections (2) and (3) of section 14 of the Insurance Act (which relate to the payment of contributions by stamps or other means) shall apply in relation to insurance stamps within the meaning of this section as they apply to insurance stamps within the meaning of that section and in relation to regulations under subsection (1) of this section as they apply in relation to regulations under that section, so, however, that any fees prescribed under the said subsection (3) by virtue of this subsection shall be determined by the Minister with the concurrence of the Treasury.

(3) Section 15 of the Insurance Act (which relates to the combination of the payment and collection of contributions with that of income tax) shall have effect as if the reference in subsection (2)(a) of that section to contributions under that Act other than graduated contributions included a reference to contributions under this Act.

*Legal proceedings, etc.*

General  
provisions as  
to offences,  
penalties  
and legal  
proceedings.

**68.**—(1) The following provisions of the Insurance Act, that is to say—

(a) subject to subsection (2) of this section, section 93 (which contains provisions as to offences and penalties under that Act);

- (b) section 94 (which contains general provisions as to prosecutions under that Act) ; and
- (c) section 96 (which relates to civil proceedings to recover sums due to the National Insurance Fund),

shall have effect for the purposes of this Act as if in those provisions references to that Act, to insurance stamps, regulations or inspectors, or to the National Insurance Fund, included references respectively to this Act, to insurance stamps, regulations or inspectors under this Act, and to the Industrial Injuries Fund.

(2) Subsection (2) of the said section 93 shall have effect for the purposes of this Act subject to the express provisions of this Act and shall not apply to a contravention of or failure to comply with regulations under this Act requiring any person to submit himself to medical treatment.

69.—(1) In any case where an employer has been convicted of the offence under section 3(4) of this Act of failing to pay a contribution at or within the time prescribed for the purpose and the contribution remains unpaid at the date of the conviction, he shall be liable to pay to the Industrial Injuries Fund a sum equal to the amount which he failed to pay.

Recovery of contributions on prosecutions under Act.

(2) In any case where—

(a) an employer is convicted of—

(i) an offence under section 93(1)(b) of the Insurance Act as applied by section 68 of this Act ; or

(ii) an offence under section 13 of the Stamp Duties Management Act 1891 as applied by regulations made by virtue of section 67(2) of this Act ; or

(iii) an offence under regulations made under this Act ; and

(b) the evidence on which he is convicted shows that the employer, for the purpose of paying any contribution which he was liable to pay, has affixed to any insurance card any used insurance stamp within the meaning of the said section 93 ; and

(c) the contribution in respect of which the stamp was affixed remains unpaid at the date of the conviction, the employer shall be liable to pay to the Industrial Injuries Fund a sum equal to the amount of that contribution.

(3) On any such conviction as is mentioned in subsection (1) or (2) of this section, if notice of intention to do so has been served with the summons or warrant, evidence may be given—

(a) of the failure on the part of the employer to pay at or within the time prescribed for the purpose other contributions in respect of the same person during the two years preceding the date of the offence ; and

## PART V

- (b) in the case of any such conviction as is mentioned in subsection (1) of this section, of the failure on his part so to pay other contributions during those two years in respect of any other person employed by him ;

and on proof of such failure the employer shall be liable to pay to the Industrial Injuries Fund a sum equal to the total of all the contributions which he is so proved to have failed to pay and which remain unpaid at the date of the conviction.

- 1957 c. 29. (4) Where in England or Wales an employer charged with such an offence as is mentioned in subsection (1) or (2) of this section is convicted of that offence in his absence under section 1(2) of the Magistrates' Courts Act 1957, then if—

- (a) it is proved to the satisfaction of the court, on oath or in the prescribed manner, that such a notice as is mentioned in subsection (3) of this section has been duly served specifying the other contributions in respect of which the prosecutor intends to give evidence ; and

- (b) the clerk of the court has received a statement in writing purporting to be made by the accused or by a solicitor acting on his behalf to the effect that if the accused is convicted in his absence of the offence charged he desires to admit failing to pay the other contributions so specified or any of them,

the said subsection (3) shall have effect as if the evidence had been given and the failure so admitted had been proved, and the court shall proceed accordingly.

1948 c. 58.  
1949 c. 94.

(5) Nothing in section 12(1) of the Criminal Justice Act 1948 or section 9(1) of the Criminal Justice (Scotland) Act 1949 (which relate to the effect of probation and discharge) shall affect the operation of the foregoing provisions of this section in relation to any conviction of an employer of such an offence as is mentioned in subsection (1) or (2) of this section.

(6) In England or Wales, any sum ordered to be paid to the Industrial Injuries Fund under this section shall be recoverable as a penalty.

(7) Any sum paid by an employer under the foregoing provisions of this section shall be treated as a payment in satisfaction of the unpaid contributions, and the insured person's portion of those contributions shall not be recoverable by the employer from the insured person.

(8) If the employer, being a body corporate, fails to pay to the Industrial Injuries Fund any sum which the employer has been ordered to pay under this section, that sum, or such part thereof as remains unpaid, shall be a debt due to the Industrial Injuries Fund jointly and severally from any directors of the

body corporate who knew, or could reasonably be expected to have known, of the failure to pay the contribution or contributions in question.

PART V

(9) Nothing in this section shall be construed as preventing the Minister from recovering any sums due to the Industrial Injuries Fund by means of civil proceedings.

(10) In its application to Scotland, subsection (3) of this section shall have effect as if for the reference to the summons or warrant there were substituted a reference to the complaint.

**70.**—(1) In any proceedings—

(a) for an offence under this Act ; or

(b) involving any question as to the payment of contributions ; or

(c) for the recovery of any sums due to the Industrial Injuries Fund,

Decisions to be conclusive for purposes of proceedings under Act.

the decision of the Minister on any question arising under this Act such as is mentioned in section 35(1)(a) to (e) thereof shall, unless an appeal therefrom by virtue of section 35(3) of this Act is pending or the time for so appealing has not expired, be conclusive for the purpose of those proceedings.

(2) If such a decision of the Minister has not been obtained and the decision of any such question is necessary for the determination of the proceedings, the question shall be referred to the Minister for determination in accordance with Part III of this Act.

(3) Where any such appeal is pending, or the time for so appealing has not expired, or where any question has been referred to the Minister as aforesaid, the court dealing with the case shall adjourn the proceedings until such time as the final decision of the question has been obtained.

## PART VI

### MISCELLANEOUS AND GENERAL

#### *Prevention of accidents and after-care of injured persons*

**71.**—(1) The Minister may promote research into the causes and incidence, and methods of prevention, of accidents, injuries and diseases against which persons are insured under this Act or which it is contemplated might be prescribed for the purpose of Part IV of this Act, either by himself employing persons to conduct such research or by contributing to the expenses of, or otherwise assisting, other persons engaged in such research.

(2) The Minister may pay to persons employed by him as aforesaid such salaries or remuneration, and such travelling and other allowances, as he may with the consent of the Treasury determine.

## PART VI

Vocational training, industrial rehabilitation, etc.  
1944 c. 10.

**72.—**(1) The Minister may make arrangements with the Minister of Labour for securing that persons entitled to disablement benefit may take full advantage of vocational training courses, industrial rehabilitation courses, and facilities in connection with employment or work under special conditions, provided under the Disabled Persons (Employment) Act 1944, and may make towards the cost of providing those courses and facilities such contributions as he may, with the consent of the Treasury, determine.

(2) Any contribution under the foregoing subsection shall be paid out of the Industrial Injuries Fund.

Provision of artificial limbs, etc.

**73.—**(1) The Minister may make arrangements to secure the provision and maintenance, free of charge or at a reduced charge, of equipment and appliances for any person who, by reason of the loss of a limb or otherwise, is in need of them as the result of any injury or disease against which he was insured under this Act, and in connection with the provision or maintenance of any equipment or appliances for any person under this section may pay to that person such expenses incurred by him as the Minister may determine.

(2) Any expenses incurred by the Minister under any such arrangements or otherwise under this section shall be paid out of the Industrial Injuries Fund.

*Special classes of persons*

Persons employed by or under the Crown.

**74.** This Act shall apply to persons employed by or under the Crown to whom this Act would apply if the employer were a private person, subject however to such modifications as may be made therein by Order in Council for the purpose of adapting the provisions of this Act to the case of such persons:

Provided that employment in the naval, military or air force service of the Crown and any other prescribed employment under the Crown shall be excepted employments.

Mariners and airmen.

**75.—**(1) The Minister may make regulations modifying in such manner as he thinks proper the provisions of this Act in their application in relation to—

- (a) persons who are insured persons by virtue of any of paragraphs 2 to 7 of Part I of Schedule 1 to this Act (hereafter in this section referred to as "mariners");
- (b) persons who are insured by virtue of paragraph 8, 9 or 10 of the said Part I (hereafter in this section referred to as "airmen").

(2) Any such regulations may in particular, without prejudice to the generality of the foregoing subsection, provide—

- (a) for excepting from insurance mariners or airmen who neither are domiciled nor have a place of residence in



the United Kingdom or for exempting from payment of contributions any such mariner or airman, and for excluding from benefit any mariner or airman who is so exempted ;

- (b) in the case of a mariner who is employed as master or a member of the crew of a fishing vessel and is remunerated in whole or in part by a share in the profits or gross earnings of the fishing vessel, for the removal of the restriction of the right of deducting or otherwise recovering the employer's contribution in respect of him ;
  - (c) for the payment of benefit to mariners and airmen in respect of accidents happening, and prescribed diseases and injuries contracted or received, while they are outside Great Britain ;
  - (d) for treating as accidents arising out of and in the course of the employment of a mariner or airman accidents happening while he is proceeding to or from his ship, vessel, or aircraft or in any other prescribed circumstances ;
  - (e) for the taking of evidence, for the purpose of any claim by a mariner or airman to benefit—
    - (i) in any country which is, or which at the date when regulations with respect to that country were first made under this section or section 77 of the Act of 1946 was, part of Her Majesty's dominions, before a judge or magistrate or by a superintendent within the meaning of the Merchant Shipping Act 1894 ; 1894 c. 60.
    - (ii) in any other country, by a British consular officer ;
  - (f) for withholding any benefit that may be payable to a mariner for any period during which the owner of his ship or vessel is under a statutory obligation to pay him wages ;
  - (g) for enabling a mariner or airman to authorise the payment of the whole or any part of any benefit to which he is or may become entitled to such of his dependants as may be prescribed.
- (3) Where a mariner is exempt from payment of contributions by virtue of this section, the contributions payable in respect of him by his employer—

- (a) shall not be taken into account for the purpose of estimating the contributions to be paid out of moneys provided by Parliament ;

## PART VI

(b) shall be administered and applied in such manner and for such purposes as may be prescribed ;

and regulations made for the purposes of paragraph (b) of this subsection may provide for applying, with or without modifications, to any fund into which those contributions are to be paid any provisions of Part V of this Act relating to the recovery of contributions as they apply to the Industrial Injuries Fund.

(4) Any regulations making the provision mentioned in subsection (2)(c) of this section may be extended—

(a) so far as they relate to mariners, to any person who, in the course of his employment as an apprentice pilot, is on board any ship or vessel, whether or not he is a mariner within the meaning of this section ;

(b) so far as they relate to airmen, to any person who, in the course of insurable employment, is on board an aircraft on a test flight starting in Great Britain, whether or not he is an airman within the meaning of this section.

Persons employed in connection with exploitation or exploration of continental shelf.

1964 c. 29.

**76.** The Minister may by regulations make provision—

(a) for treating as insurable employment for the purposes of this Act any prescribed employment which is employment in connection with the exploitation of the resources mentioned in section 1(1) of the Continental Shelf Act 1964 or with the exploration of the sea bed and subsoil in any area designated under section 1(7) of that Act ; and

(b) for modifying the provisions of this Act in their application in relation to persons who are insured persons by virtue of this section and in particular, but without prejudice to the generality of this paragraph, for treating accidents arising out of and in the course of any such employment as happening while those persons are in Great Britain and for treating as accidents so arising accidents happening while those persons are proceeding to or from their work or in any other prescribed circumstances.

Police.

1964 c. 48.

1956 c. 26.

1948 c. 24.

**77.** This Act, in its application to members of a police force within the meaning of the Police Act 1964 or the Police (Scotland) Act 1956 and persons employed in any other prescribed employment, being employment in respect of which benefits are payable under the Police Pensions Act 1948 as extended by or under any enactment, shall have effect subject to such modifications as may be prescribed.

Children under school leaving age.

**78.—**(1) A child and his employer shall be exempt from payment of contributions while the child is under the upper limit of the compulsory school age.

(2) A child under the upper limit of the compulsory school age shall not be entitled to injury benefit except in so far as may be provided by regulations.

79.—(1) In relation to—

- Persons to be treated as employers in certain cases.
- (a) any person who is an insured person otherwise than by virtue of a contract of service or apprenticeship ; or
  - (b) any other insured person employed for the purpose of any game or recreation and engaged or paid through a club ; or
  - (c) any other insured person in whose case it appears to the Minister there is special difficulty in the application of all or any of the provisions of this Act relating to employers,

regulations may provide that a person prescribed by the regulations shall be treated for the purposes of this Act as the insured person's employer.

(2) Subject to the provisions of any regulations made under the foregoing subsection, where an insured person is employed by more than one person in any contribution week, the first person employing him in that week or such other person as may be prescribed shall be deemed to be his employer for the purpose of the provisions of this Act relating to contributions.

(3) Where insured persons work under the general control and management of some person other than their immediate employer, regulations may provide—

- (a) that that other person shall be treated as the employer for the purposes of this Act ; and
- (b) for allowing that other person to deduct the amount of any contributions (other than employer's contributions) which he may become liable to pay from any sums payable by him to the immediate employer ; and
- (c) for enabling the immediate employer to recover from the insured persons the like sums and in the like manner as if he were liable to pay contributions.

#### *Additional rights to benefit*

80.—(1) Where a claim for benefit is made under this Act in respect of any accident or of any prescribed disease or injury, or an application is made thereunder for a declaration that any accident was an industrial accident, or for a corresponding declaration as to any prescribed disease or injury, the Minister may direct that for the purposes of this Act the relevant employment shall, in relation to that accident, disease or injury, be treated as having been insurable employment, notwithstanding that, by reason of a contravention of or non-compliance with

Accidents in course of illegal employment, etc.

## PART VI

some provision contained in or having effect under any enactment passed for the protection of employed persons or of any class of employed persons, the contract purporting to govern the employment was void or the employed person was not lawfully employed therein at the time when or in the place where the accident happened or the disease or injury was contracted or received.

(2) In this section the expression "relevant employment" means, in relation to an accident, the employment out of and in the course of which the accident arises and, in relation to a prescribed disease or injury, the employment to the nature of which the disease or injury is due.

Extension of  
unemploy-  
ability  
supplement  
and  
attendance  
allowance to  
past cases.

**81.—(1)** This section applies to any person who is or has been at any time after 4th July 1948—

- (a) entitled in respect of any injury or disease to weekly payments by way of compensation under the Workmen's Compensation Acts, or under any contracting out scheme duly certified thereunder ; or
- (b) entitled to payments on account of an injury pension under or by virtue of any enactment in respect of an injury received or disease contracted by him before 5th July 1948 or in respect of his retirement in consequence of such an injury or disease ;

and in this subsection—

- (i) the expression "Workmen's Compensation Acts" means the Workmen's Compensation Acts 1925 to 1945, or the enactments repealed by the Workmen's Compensation Act 1925, or the enactments repealed by the Workmen's Compensation Act 1906 ;
- (ii) the expression "injury pension" includes any pension or similar benefit payable in respect of a person's employment or former employment, being a pension or benefit which would not be payable or would be payable at a less rate but for an injury or disease referable to that employment.

(2) Regulations may provide—

- (a) for conferring on persons to whom this section applies who as a result of the injury or disease in question are, or could for the purpose of the provisions of this Act relating to unemployability supplement be treated as being, incapable of work and likely to remain permanently so incapable the like right to payments under this Act by way of unemployability supplement and the like right to payments under this Act in respect of a child or adult dependant as if the injury or disease were one in respect of which a disablement pension were for the time being payable ;

1925 c. 84.

1906 c. 58.

- (b) for conferring on persons to whom this section applies who as the result of the injury or disease in question require constant attendance the like right to payment under this Act in respect of the need of constant attendance as if the injury or disease were one in respect of which a disablement pension were for the time being payable in respect of an assessment of one hundred per cent. ;
- (c) for applying in relation to payments under this section the provisions of this Act relating to benefit and to the making of claims and the determination of claims and questions in so far as those provisions apply in relation to an unemployability supplement, to an increase of a disablement pension in respect of a child or adult dependant, or to an increase of a disablement pension in respect of the need of constant attendance, as the case may be, subject to any additions or modifications.

(3) All payments under this section shall be paid out of the Industrial Injuries Fund.

**82.—**(1) Any body of persons claiming to represent, or to be entitled to be treated as representing, insured persons of any class and their employers may submit to the Minister a scheme (hereafter in this Act referred to as a “supplementary scheme”) for supplementing the rights conferred on those insured persons by this Act, whether by providing for additional payments in cases for which benefit is provided by this Act, or by providing for payments in other cases, or otherwise. Supplementary schemes.

(2) Sections 46 and 47 of the Insurance Act (except subsection (6) of the said section 46) shall apply to a supplementary scheme submitted under subsection (1) of this section as they apply to a supplementary scheme submitted under section 46(1) of that Act.

(3) The provisions of this Act other than this section, and the provisions of any regulations, shall not, except in so far as they are applied by a supplementary scheme, apply to or have effect in relation to or for the purposes of the scheme.

#### *Corresponding systems in other countries*

**83.—**(1) The Minister may, with the consent of the Treasury, make reciprocal arrangements with the appropriate authority in Northern Ireland for co-ordinating the two systems of insurance established respectively by this Act and any legislation for similar purposes passed by the Parliament of Northern Ireland so as to secure that they operate, to such an extent as may be provided by the arrangements, as a single system. Northern Ireland.

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(2) There shall be a Joint Authority (hereafter in this Act referred to as "the Joint Authority") consisting of the Minister and of the appropriate authority in Northern Ireland, and the Joint Authority shall have power, in connection with the arrangements—

(a) to make any necessary financial adjustments between the Industrial Injuries Fund and any fund established under the Northern Irish legislation ; and

(b) to discharge such other functions for the co-ordination of the said two systems as may be provided by the arrangements.

(3) The provisions of Schedule 7 to this Act shall have effect with respect to the constitution of the Joint Authority and other matters relating thereto.

(4) The Minister may make regulations for giving effect in Great Britain to any such arrangements, and any such regulations may provide—

(a) that this Act shall have effect in relation to persons affected by the arrangements subject to such modifications and adaptations as may be specified in the regulations, including provision—

(i) for securing that acts, omissions and events having any effect for the purposes of the Northern Irish legislation shall have a corresponding effect for the purposes of this Act (but not so as to confer a right to double benefit) ;

(ii) for determining, in cases where rights accrue both under this Act and under the Northern Irish legislation, which of those rights shall be available to the person concerned ;

(iii) for applying for the purposes of the Northern Irish legislation the following provisions of this Act, that is to say, sections 3(4), 4(2), 26, 28, 64(2) to (7), 65, 66, 68, 69 and 70, and the provisions of section 118(1)(f) of the Bankruptcy (Scotland) Act 1913, section 33(1)(f) of the Bankruptcy Act 1914 and section 319(1)(e) of the Companies Act 1948 ; and

(b) that the Joint Authority shall be substituted for the Minister in relation to the making of any regulations (other than regulations providing for such a substitution).

(5) In connection with any such legislation as is mentioned in subsection (1) of this section, any limitation on the powers of the Parliament of Northern Ireland imposed by the Government of Ireland Act 1920 shall not apply in so far as it would

1913 c. 20.

1914 c. 59.

1948 c. 38.

1920 c. 67.

preclude that Parliament from enacting a provision corresponding to some provision of this Act.

(6) In this section the expression “appropriate authority” means such authority as may be specified in the Northern Irish legislation.

**84.**—(1) For the purpose of giving effect to any agreement with the government of any country outside the United Kingdom providing for reciprocity in matters relating to the payment of compensation or benefit to employed persons in respect of industrial or similar injuries, it shall be lawful for Her Majesty by Order in Council to make provision for modifying or adapting this Act in its application to cases affected by the agreement. Countries outside United Kingdom.

(2) The modifications of this Act which may be made by virtue of the foregoing subsection shall include provision—

- (a) for securing that acts, omissions and events having any effect for the purposes of the law of the country in respect of which the agreement is made shall have a corresponding effect for the purposes of this Act (but not so as to confer a right to double benefit);
- (b) for determining, in cases where rights accrue both under this Act and under the law of the said country, which of those rights shall be available to the person concerned;
- (c) for applying for the purposes of the law of the said country the provisions referred to in section 83(4)(a)(iii) of this Act;
- (d) for making any necessary financial adjustments by payments into or out of the Industrial Injuries Fund.

#### *General*

**85.**—(1) Any power to make regulations or an order conferred by this Act shall be exercisable by statutory instrument. Orders in Council, regulations and orders—

(2) Except in so far as this Act otherwise provides, any power conferred thereby to make an Order in Council or regulations may be exercised— general.

- (a) either in relation to all cases to which the power extends, or in relation to all those cases subject to specified exceptions, or in relation to any specified cases or classes of case; and
- (b) so as to make, as respects the cases in relation to which it is exercised—
  - (i) the full provision to which the power extends or any less provision (whether by way of exception or otherwise);

## PART VI

(ii) the same provision for all cases in relation to which the power is exercised, or different provision for different cases or classes of case, or different provision as respects the same case or class of case for different purposes of this Act;

(iii) any such provision either unconditionally or subject to any specified condition.

(3) Any power conferred by this Act to make an Order in Council shall include power to vary or revoke any Order in Council so made by a subsequent Order in Council.

(4) No regulations shall be made wholly or partly by virtue of section 75 of this Act (other than regulations to be made for the purpose only of consolidating regulations thereby revoked or regulations which, in so far as they are made by virtue of the said section 75, only replace provisions of previous regulations with new provisions to the same effect), unless a draft thereof has been laid before Parliament and has been approved by resolution of each House of Parliament.

(5) All regulations made (whether by the Minister or otherwise) under this Act other than regulations to which subsection (4) of this section applies shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(6) Any reference in the foregoing provisions of this section to this Act (otherwise than as part of a reference to a particular provision thereof) shall include a reference to, and any power under this Act to prescribe modifications of or exceptions or additions to, or to prescribe or make provision by Order in Council for modifications or adaptations of, the provisions of this Act shall be exercisable also in relation to, any enactment passed after this Act which is directed to be construed as one therewith, except in so far as the contrary intention appears and without prejudice to the generality of that direction.

Interpretation. **86.**—(1) In this Act, except where the context otherwise requires, the following expressions have the following meanings respectively, that is to say—

1946 c. 62. “the Act of 1946” means the National Insurance (Industrial Injuries) Act 1946;

“beneficiary,” in relation to any benefit, means the person entitled to that benefit;

“benefit” means benefit under this Act or, as respects any period before the commencement of this Act, under the Act of 1946;

“claimant” means a person claiming benefit, and includes—

(a) an applicant for a declaration that an accident was or was not an industrial accident; and

(b) in relation to the review of an award or



- decision, a beneficiary under the award or affected by the decision ;
- and references to a claim shall be construed accordingly ;
- “ the Consequential Repeals Act ” means the Statute Law 1965 c. 55. Revision (Consequential Repeals) Act 1965 ;
- “ contribution ” means a contribution under this Act or, as respects any period before the commencement of this Act, under the Act of 1946 ;
- “ contribution week ” means a period of seven days beginning with midnight between Sunday and Monday ;
- “ day ” means a period of twenty-four hours from midnight to midnight or such other period of twenty-four hours as the Minister may prescribe ;
- “ the deceased,” in relation to death benefit, means the person in respect of whose death the benefit is claimed or payable ;
- “ disablement question ” means a question to which section 37 of this Act applies ;
- “ earnings,” where used in relation to a person, includes any remuneration or profit derived from a gainful occupation ;
- “ the Family Allowances Act ” means the Family Allowances Act 1965 ;
- “ the Insurance Act ” means the National Insurance Act 1965 c. 51. 1965 ;
- “ the Insurance Act of 1946 ” means the National Insurance Act 1946 c. 67. Act 1946 ;
- “ insured person ” means a person employed in insurable employment ;
- “ medical examination ” includes bacteriological and radiographical tests and similar investigations, and references to being medically examined shall be construed accordingly ;
- “ medical practitioner ” means a registered medical practitioner and includes a person outside the United Kingdom who is not a registered medical practitioner but has qualifications corresponding, in the opinion of the Minister, to those of a registered medical practitioner ;
- “ the Minister ” means the Minister of Pensions and National Insurance ;
- “ prescribe ” means prescribe by regulations ;
- “ regulations ” means regulations made by the Minister under this Act ;
- “ relevant accident ” and “ relevant injury ” mean respectively, in relation to any benefit, the accident and injury in respect of which that benefit is claimed or payable ;

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and “relevant loss of faculty” means the loss of faculty resulting from the relevant injury ;

“special question” means a question to which section 35, 36 or 37 of this Act applies ;

“supplementary scheme” has the meaning assigned by section 82(1) of this Act ;

“unemployability supplement” has the meaning assigned by section 13(3) of this Act.

(2) For the purposes of this Act—

(a) the expression “child” means a person who would be treated as a child for the purposes of the Family Allowances Act ;

(b) a child shall be deemed to be under the upper limit of the compulsory school age if he would be treated as being so for the purposes of that Act ;

(c) a person shall be deemed to have a family which includes a child or children if that person (not being a child) and a child or children (with or without a wife or husband of that person) would be treated for the purposes of that Act as constituting a family, and references to a child of a person’s family shall be construed accordingly.

(3) For the purposes of this Act—

(a) a man and his wife shall not be deemed to be living otherwise than together unless they are permanently living in separation either by agreement or under an order of a court, or one of them has deserted the other and the separation incident to the desertion has not come to an end ;

(b) two persons shall not be deemed to have ceased to reside together by reason of any temporary absence of either or both of them, and in particular by reason of any such absence at school or while receiving medical treatment as an in-patient in a hospital or similar institution or by reason of any absence of either or both of them in such circumstances as may be prescribed.

(4) For the purposes of this Act—

(a) a person shall be deemed to be over or under any age therein mentioned if he has or, as the case may be, has not attained that age ;

(b) a person shall be deemed to be between any two ages therein mentioned if he has attained the first mentioned age and has not attained the second mentioned age ;

(c) a person shall be deemed, according to the law in England as well as according to the law in Scotland,

not to have attained a given age until the commencement of the relevant anniversary of the day of his birth ;

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(d) regulations may provide that, for the purpose of determining whether a contribution is payable in respect of any person, or at what rate a contribution is payable, that person shall be treated as having attained at the beginning of a contribution week, or as not having attained until the end of a contribution week, any age which he attains during the course of that week.

(5) A marriage performed outside the United Kingdom under a law which permits polygamy shall be treated for any purpose of this Act as being and having at all times been a valid marriage if and so long as the authority by whom any question or claim arising in connection with that purpose falls to be determined is satisfied that the marriage has in fact at all times been monogamous.

(6) For the purposes of this Act, the exercise and performance of the powers and duties of a public or local authority shall be treated as the trade or business of the authority.

(7) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended or applied by or under any other enactment, including any enactment contained in this Act.

87.—(1) Any instrument in force immediately before the commencement of this Act and made or having effect as if made under any enactment repealed by the Consequential Repeals Act but re-enacted in this Act, and any contribution paid, appointment, claim or award made, or other thing whatsoever done, under or by virtue of any such enactment, shall be deemed to have been made, paid or done, as the case may be, under or by virtue of the corresponding provision of this Act ; and anything begun under any such enactment may be continued under this Act as if begun under this Act.

General savings, etc.

(2) So much of any document as refers expressly or by implication to any enactment repealed and re-enacted as aforesaid or to the Act containing that enactment shall, if and so far as the context permits, be construed as referring to the corresponding provision of this Act or, as the case may be, to this Act.

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1957 c. 20.

(3) The House of Commons Disqualification Act 1957 shall have effect subject to the following amendments, being amendments of that Act in its application to the House of Commons of the Parliament of the United Kingdom, that is to say, in Schedule 1—

(a) in Part II, in the entries beginning respectively “A Medical Appeal Tribunal” and “A Medical Board”, and

(b) in Part III, in the entry beginning “Chairman or Reserve Chairman of a Local Tribunal or Local Appeal Tribunal”,

for the words “National Insurance (Industrial Injuries) Act 1946”, wherever those words occur, there shall be substituted the words “National Insurance (Industrial Injuries) Act 1965”.

(4) Any regulations in force immediately before the commencement of this Act and made, or having effect as if made, under any enactment repealed but not re-enacted as aforesaid, so far as those regulations relate to the National Insurance (Industrial Injuries) Acts 1946 to 1964, shall continue in force in like manner, subject to the like power of revocation or variation, as if the enactment in question had been so re-enacted.

1964 c. 96.

(5) Any regulations made by virtue of section 32(2) or 57(1)(e) or (f)(ii) of the Act of 1946 and in force after the commencement of this Act shall continue to be construed as if amendments corresponding to those made by paragraph 15 of Schedule 6 to the National Insurance &c. Act 1964 in the said sections 32(2) and 57(1)(e) and (f)(ii) had been made in those regulations.

(6) The rate or amount of any benefit in respect of any period before the commencement of this Act shall be determined in accordance with the provisions as to that rate or amount in force at the period in question.

1889 c. 63.

(7) In relation to any enactment repealed and re-enacted as aforesaid, section 38(1) of the Interpretation Act 1889 shall have effect as if the Consequential Repeals Act formed part of this Act; and nothing in subsections (1) to (3) of this section shall be taken as affecting the general application of the said section 38 as modified by this subsection with regard to the effect of repeals.

Short title,  
extent and  
commence-  
ment.

**88.—**(1) This Act may be cited as the National Insurance (Industrial Injuries) Act 1965.

(2) This Act, except sections 83(5) and 87 thereof, shall not extend to Northern Ireland.

1965 c. 51.

(3) This Act shall come into force on the same day as the National Insurance Act 1965.

## SCHEDULES

### SCHEDULE 1

Section 1.

#### INSURABLE AND EXCEPTED EMPLOYMENTS

##### PART I

##### INSURABLE EMPLOYMENTS

1. Employment in Great Britain under any contract of service or apprenticeship, whether written or oral, and whether expressed or implied (in this Schedule referred to as a "contract of service").

2.—(1) Employment under a contract of service either as master or a member of the crew of any ship or vessel to which this paragraph applies, or in any other capacity on board any such ship or vessel where—

- (a) the employment in that other capacity is for the purposes of the ship or vessel or her crew or of any passengers or cargo or mails carried thereby; and
- (b) the contract is entered into in the United Kingdom with a view to its performance (in whole or in part) while the ship or vessel is on her voyage;

and any other prescribed employment as master or a member of the crew of any such ship or vessel, being a fishing vessel, where the person employed is remunerated in whole or in part by a share in the profits or gross earnings of the fishing vessel.

(2) This paragraph applies, with such exceptions as may be prescribed—

- (a) to all ships and vessels belonging to Her Majesty;
- (b) to all ships and vessels whose port of registry is a port in Great Britain;
- (c) to all other British ships and vessels (not being ships or vessels whose port of registry is a port in Northern Ireland) of which the owner (or managing owner if there is more than one owner) or the manager resides or has his principal place of business in Great Britain.

(3) In this paragraph the expression "manager" means, in relation to any ship or vessel, the ship's husband or other person to whom the management of the ship or vessel is entrusted by or on behalf of the owner; and references in this paragraph to the owner of a ship or vessel shall, in relation to a ship or vessel which has been demised, be construed as referring to the person for the time being entitled as charterer to possession and control of the ship or vessel by virtue of the demise or any sub-demise.

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3.—(1) Such employment as may be prescribed in connection with any such ship or vessel to which paragraph 2 of this Part of this Schedule does not apply as may be prescribed, whether British or not, where—

- (a) that employment would be included in the said paragraph 2 if that paragraph applied to that ship or vessel ; and
- (b) the person by whom the remuneration in respect of that employment is paid, or, in the case of employment as master or member of the crew of the ship or vessel, either that person or the owner of the ship or vessel (or managing owner if there is more than one owner), has a place of business in Great Britain.

(2) Sub-paragraph (3) of the said paragraph 2 shall apply in relation to this paragraph as it applies in relation to that paragraph.

4. Employment under a contract to act as master or member of the crew of such of the ships or vessels of a particular owner or owners as may be determined in accordance with the contract, where the employment would be included in paragraph 2 or 3 of this Part of this Schedule in the case of each ship or vessel if the contract related to it alone.

5.—(1) In the case of a qualified British radio officer, employment under a contract to act as radio officer on board such ships or vessels as may be determined in accordance with the contract, where the contract is a contract of service, the remuneration in respect of the employment is paid by a person having a place of business in Great Britain, and any other prescribed conditions are satisfied, not being employment while the person employed is serving as radio officer on board a ship or vessel.

(2) In this paragraph the expression “qualified British radio officer” means a person who possesses qualifications enabling him to be radio officer on board a British ship registered in the United Kingdom of a class required under section 3 of the Merchant Shipping (Safety Convention) Act 1949 to carry a radio officer, and the expression “radio officer” includes radio operator.

1949 c. 43.

6. Employment as pilot on board any ship or vessel in any case where the person employed holds a licence or deep sea certificate from a pilotage authority in Great Britain covering that employment and in such other cases as may be prescribed.

7. Employment as a regular or enrolled member of the crew of any lifeboat stationed in Great Britain under the control of the Royal National Lifeboat Institution.

8.—(1) Employment under a contract of service either as pilot, commander, navigator or member of the crew of any aircraft to which this paragraph applies, or in any other capacity on board any such aircraft where—

- (a) the employment in that other capacity is for the purposes of the aircraft or its crew or of any passengers or cargo or mails carried thereby ; and

- (b) the contract is entered into in the United Kingdom with a view to its performance (in whole or in part) while the aircraft is in flight.

(2) This paragraph applies, with such exceptions as may be prescribed, to all aircraft belonging to Her Majesty and to all aircraft registered in the United Kingdom of which the owner (or managing owner if there is more than one owner) resides or has his principal place of business in Great Britain.

(3) In this paragraph references to the owner of an aircraft shall, in relation to an aircraft which has been hired, be taken as referring to the person for the time being entitled as hirer to possession and control of the aircraft by virtue of the hiring or any subordinate hiring.

9.—(1) Such employment as may be prescribed in connection with any such aircraft to which paragraph 8 of this Part of this Schedule does not apply as may be prescribed, whether registered in the United Kingdom or not, where—

- (a) that employment would be included in the said paragraph 8 if that paragraph applied to that aircraft ; and
- (b) the person by whom the remuneration in respect of that employment is paid, or, in the case of employment as pilot, commander, navigator or member of the crew of the aircraft, either that person or the owner of the aircraft (or managing owner if there is more than one owner), has a place of business in Great Britain.

(2) Sub-paragraph (3) of the said paragraph 8 shall apply in relation to this paragraph as it applies in relation to that paragraph.

10. Employment under a contract to act as pilot, commander, navigator or member of the crew of such of the aircraft of a particular owner or owners as may be determined in accordance with the contract, where the employment would be included in paragraph 8 or 9 of this Part of this Schedule in the case of each aircraft if the contract related to it alone.

11. Employment in Great Britain under any public or local authority constituted in Great Britain.

12. Employment in Great Britain in plying for hire with any vehicle or vessel the use of which is obtained under any contract of bailment or, in Scotland, of letting to hire (not being in either case a hire purchase agreement) in consideration of the payment of a fixed sum or a share in the earnings or otherwise.

13. Employment in Great Britain as a member, or as a person training to become a member, of any such fire brigade, rescue brigade, first-aid party or salvage party at a factory, mine or works as may be prescribed, or of any such similar organisation as may be prescribed.

## SCH. 1

## PART II

## EXCEPTED EMPLOYMENTS

1. Any prescribed employment in Great Britain under a public or local authority constituted in Great Britain.

2. Employment under a contract of service—

(a) as master or a member of the crew of any ship or vessel, being neither a ship or vessel to which paragraph 2 of Part I of this Schedule applies nor a ship or vessel prescribed under paragraph 3 of the said Part I, nor a ship or vessel which is employed exclusively in Great Britain ; or

(b) in any other capacity on board any ship or vessel where the employment in that other capacity is for the purposes of the ship or vessel or her crew or of any passengers or cargo or mails carried thereby and is employment under a contract of service entered into with a view to its performance (in whole or in part) while the ship or vessel is on her voyage, and either—

(i) the ship or vessel is neither one to which the said paragraph 2 applies, nor one prescribed under the said paragraph 3, nor one which is employed exclusively in Great Britain ; or

(ii) the said contract was entered into outside the United Kingdom,

but not including any such employment as is mentioned in paragraph 6 of Part I of this Schedule.

3. Employment under a contract to act as master or member of the crew of such of the ships or vessels of a particular owner or owners as may be determined in accordance with the contract, where the employment would be included in paragraph 2 of this Part of this Schedule in the case of each ship or vessel if the contract related to it alone.

4. Employment under a contract of service—

(a) as pilot, commander, navigator or member of the crew of any registered aircraft, not being an aircraft to which paragraph 8 of Part I of this Schedule applies or which is prescribed under paragraph 9 of the said Part I ; or

(b) in any other capacity on board any registered aircraft where the employment in that other capacity is for the purposes of the aircraft or its crew or of any passengers or cargo or mails carried thereby and is employment under a contract of service entered into with a view to its performance (in whole or in part) while the aircraft is in flight, and either—

(i) the aircraft is neither one to which the said paragraph 8 applies nor one prescribed under the said paragraph 9 ; or

(ii) the said contract was entered into outside the United Kingdom.



SCH. 1

5. Employment under a contract to act as pilot, commander, navigator or member of the crew of such of the aircraft of a particular owner or owners as may be determined in accordance with the contract, where the employment would be included in paragraph 4 of this Part of this Schedule in the case of each aircraft if the contract related to it alone.

6. Employment in the service of the husband or wife of the employed person.

7. Employment by the father, mother, grandfather, grandmother, step-father, step-mother, son, daughter, grandson, granddaughter, step-son, step-daughter, brother, sister, half-brother or half-sister of the person employed, in so far as the employment—

(a) is employment in a private dwelling house in which both the person employed and the employer reside ; and

(b) is not employment for the purposes of any trade or business carried on there by the employer.

8. Employment of any class prescribed for the purposes of this paragraph with the consent of the Treasury as being of such a nature that it is ordinarily adopted as subsidiary employment only.

9. Employment of any class prescribed for the purposes of this paragraph with the consent of the Treasury, where the person employed is employed therein to no greater extent than such as may be so prescribed as being inconsiderable.

### PART III

#### PREVENTION OF ANOMALIES

Where it appears to the Minister—

(a) that the nature and other circumstances of the service rendered or the work performed in any employment which is insurable employment and in any employment which is not insurable employment (whether by reason of the fact it is an excepted employment or otherwise) are so similar as to result in anomalies in the operation of this Act ; and

(b) either—

(i) that the first mentioned employment can conveniently be included among the excepted employments ; or

(ii) that the second mentioned employment can conveniently be included among the insurable employments,

the Minister may by regulations made with the consent of the Treasury provide that the employment shall be so included.

Sections 2, 3.

## SCHEDULE 2

## PROVISIONS AS TO CONTRIBUTIONS

## PART I

WEEKLY RATES OF CONTRIBUTIONS PAYABLE BY INSURED PERSONS  
AND EMPLOYERS

Class of insured person to whom rate applies  1	Weekly rate of contribution	
	By the insured person 2	By the employer 3
Men over the age of 18 ...	9d.	10d.
Women over the age of 18 ...	6d.	7d.
Boys under the age of 18 ...	5d.	5d.
Girls under the age of 18 ...	3d.	4d.

## PART II

## EXEMPTIONS FROM CONTRIBUTIONS

1. An insured person shall be exempt from any liability to pay contributions arising by reason of his being employed in any employment in respect of which such exemption is conferred by regulations made under section 75 of this Act.

2. An insured person or his employer or both (as may be prescribed) shall be exempt from any liability to pay contributions arising by reason of the insured person being employed—

(a) in employment of any class prescribed for the purposes of this paragraph with the consent of the Treasury as being of such a nature that it is ordinarily adopted as subsidiary employment only ;

(b) in employment of any other class so prescribed, where the insured person is employed therein to no greater extent than such as may be so prescribed as being inconsiderable.

3. An employment may be prescribed by regulations made under paragraph 2(a) or (b) of this Part of this Schedule as respects insured persons employed therein notwithstanding that in relation to other persons so employed it is an excepted employment by virtue of regulations made under paragraph 8 or 9, as the case may be, of Part II of Schedule 1 to this Act.

## PART III

## RETURN OF CONTRIBUTIONS PAID ERRONEOUSLY

1. Regulations shall provide, subject to the provisions of this Part of this Schedule, for the return to a person and to his employer of any contributions paid by them respectively under the erroneous

belief that the contributions were payable in respect of that person under the provisions of this Act.

SCH. 2

2. Regulations made under this Part of this Schedule—

- (a) shall provide that a return of contributions shall not be made except on an application made in the prescribed manner and within the prescribed period (not being less than one year) from the date on which the contributions were paid ; and
- (b) shall provide that a return of an employed person's contributions shall, in a case where the contributions were paid under the erroneous belief that his employment was insurable employment, be subject to the deduction of an amount not exceeding the aggregate sum awarded under such erroneous belief and received (whether by him or by any other person) by way of benefit—
- (i) in respect of an injury or disease caused to or contracted by him, being an injury caused by accident arising out of and in the course of that employment or a disease or injury due to the nature of that employment ; and
- (ii) since the date on which the first contribution so paid within the said period was paid ;
- (c) may provide, in the case of contributions paid by an employer on behalf of any person employed by him and not recovered from that person, for the return being made to the employer instead of to that person.

## SCHEDULE 3

## RATE OR AMOUNT OF BENEFIT, ETC.

Sections 11, 12,  
13, 14, 15, 17, 18,  
19, 20, 21, 29.

Description of benefit, etc.	Amount
1. Injury benefit under s. 11 (weekly rate).	<p>(a) for any period during which the beneficiary is over the age of 18 or is entitled to an increase of benefit in respect of a child or adult dependant ... £6 15s.</p> <p>(b) for any period during which the beneficiary is between the ages of 17 and 18 and not entitled as aforesaid ... £5 1s. 3d.</p> <p>(c) for any period during which the beneficiary is under the age of 17 and not entitled as aforesaid ... £3 7s. 6d.</p>
2. Maximum disablement gratuity under s. 12(3).	£450.

## SCH. 3

Description of benefit, etc.	Amount																																	
3. Disablement pension under s. 12(5) (weekly rate).	<p>(a) for any period such as is mentioned in paragraph 1(a) of this Schedule, for the several degrees of disablement set out in the first column of the following Table the respective amounts set out in the second column of that Table;</p> <p>(b) for any period such as is mentioned in paragraph 1(b) of this Schedule, three-quarters of the appropriate amount specified in that Table;</p> <p>(c) for any period such as is mentioned in paragraph 1(c) of this Schedule, one-half of the appropriate amount so specified.</p>																																	
TABLE																																		
<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th data-bbox="658 789 792 839" style="text-align: center;"><i>Degree of disablement</i></th> <th colspan="2" data-bbox="855 815 994 839" style="text-align: center;"><i>Weekly rate</i></th> </tr> <tr> <td></td> <th data-bbox="871 844 889 868" style="text-align: center;">£</th> <th data-bbox="900 844 918 868" style="text-align: center;">s. d.</th> </tr> </thead> <tbody> <tr> <td data-bbox="647 869 792 893">100 per cent.</td> <td data-bbox="871 869 889 893">6</td> <td data-bbox="900 869 967 893">15 0</td> </tr> <tr> <td data-bbox="658 911 792 935">90 per cent.</td> <td data-bbox="871 911 889 935">6</td> <td data-bbox="900 911 967 935">1 6</td> </tr> <tr> <td data-bbox="658 939 792 962">80 per cent.</td> <td data-bbox="871 939 889 962">5</td> <td data-bbox="900 939 967 962">8 0</td> </tr> <tr> <td data-bbox="658 966 792 990">70 per cent.</td> <td data-bbox="871 966 889 990">4</td> <td data-bbox="900 966 967 990">14 6</td> </tr> <tr> <td data-bbox="658 993 792 1017">60 per cent.</td> <td data-bbox="871 993 889 1017">4</td> <td data-bbox="900 993 967 1017">1 0</td> </tr> <tr> <td data-bbox="658 1021 792 1044">50 per cent.</td> <td data-bbox="871 1021 889 1044">3</td> <td data-bbox="900 1021 967 1044">7 6</td> </tr> <tr> <td data-bbox="658 1048 792 1071">40 per cent.</td> <td data-bbox="871 1048 889 1071">2</td> <td data-bbox="900 1048 967 1071">14 0</td> </tr> <tr> <td data-bbox="658 1075 792 1099">30 per cent.</td> <td data-bbox="871 1075 889 1099">2</td> <td data-bbox="900 1075 967 1099">0 6</td> </tr> <tr> <td data-bbox="658 1102 792 1126">20 per cent.</td> <td data-bbox="871 1102 889 1126">1</td> <td data-bbox="900 1102 967 1126">7 0</td> </tr> </tbody> </table>		<i>Degree of disablement</i>	<i>Weekly rate</i>			£	s. d.	100 per cent.	6	15 0	90 per cent.	6	1 6	80 per cent.	5	8 0	70 per cent.	4	14 6	60 per cent.	4	1 0	50 per cent.	3	7 6	40 per cent.	2	14 0	30 per cent.	2	0 6	20 per cent.	1	7 0
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20 per cent.	1	7 0																																
4. Unemployability supplement under s. 13 (increase of weekly rate of disablement pension).	<p>(a) for any period such as is mentioned in paragraph 1(a) of this Schedule ... .. £4</p> <p>(b) for any period such as is mentioned in paragraph 1(b) or (c) of this Schedule ... .. £2 5s. 6d.</p>																																	
5. Maximum increase under s. 14 of weekly rate of disablement pension in cases of special hardship.	£2 14s., or the amount (if any) by which the weekly rate of the pension, apart from any increase under s. 15, 17 or 18, falls short of £6 15s., whichever is the less.																																	
6. Maximum increase under s. 15 of weekly rate of disablement pension where constant attendance needed.	<p>(a) except in cases of exceptionally severe disablement ... .. £2 15s.</p> <p>(b) in any case ... .. £5 10s.</p>																																	

SCH. 3

Description of benefit, etc.	Amount
7. Increase under s. 17 of weekly rate of injury benefit or disablement pension in respect of children.	(a) in respect of only, elder or eldest child of beneficiary's family £1 2s. 6d. (b) in respect of each additional child of beneficiary's family 14s. 6d.
8. Increase under s. 18 of weekly rate of injury benefit or disablement pension in respect of adult dependant.	£2 10s.
9. Widow's pension under s. 19— (a) weekly rate where payable by virtue of s. 19(3) (a)–(e). (b) maximum higher weekly rate for prescribed period after deceased's death.	£4 10s. £5 12s. 6d.
10. Widower's pension under s. 20 (weekly rate).	£4 10s.
11. Allowance under s. 21 in respect of children of deceased's family— (a) weekly rate of allowance under s. 21(1). (b) increase under s. 21(2)	(i) in respect of only, elder or eldest qualifying child £1 2s. 6d. (ii) in respect of each additional qualifying child ... 14s. 6d. (i) in respect of only, elder or eldest qualifying child ... 17s. 6d. (ii) in respect of second qualifying child ... 17s. 6d. (iii) in respect of each additional qualifying child ... 15s. 6d.
12. Maximum under s. 29(1)(a) of aggregate of weekly benefit payable for successive accidents.	(a) for any period such as is mentioned in paragraph 1(a) of this Schedule ... £6 15s. (b) for any period such as is mentioned in paragraph 1(b) of this Schedule— (i) apart from any increase under s. 14 £5 1s. 3d. (ii) including any such increase £6 15s. (c) for any period such as is mentioned in paragraph 1(c) of this Schedule ... £3 7s. 6d.

## Section 12.

## SCHEDULE 4

## ASSESSMENT OF EXTENT OF DISABLEMENT

1. For the purposes of section 12 of this Act, the extent of disablement shall be assessed, by reference to the disabilities incurred by the claimant as a result of the relevant loss of faculty, in accordance with the following general principles:—

- (a) save as hereafter provided in this paragraph, the disabilities to be taken into account shall be all disabilities (whether or not involving loss of earning power or additional expense) to which the claimant may be expected, having regard to his physical and mental condition at the date of the assessment, to be subject during the period taken into account by the assessment as compared with a person of the same age and sex whose physical and mental condition is normal;
- (b) any such disability shall be treated as having been incurred as a result of the relevant loss of faculty except that, subject to the provisions of any regulations made under paragraph 2 of this Schedule, it shall not be so treated in so far as the claimant either—
  - (i) would in any case have been subject thereto as the result of a congenital defect or of an injury or disease received or contracted before the relevant accident; or
  - (ii) would not have been subject thereto but for some injury or disease received or contracted after, and not directly attributable to, that accident;
- (c) the assessment shall be made without reference to the particular circumstances of the claimant other than age, sex, and physical and mental condition;
- (d) the disabilities resulting from such loss of faculty as may be prescribed shall be taken as amounting to one hundred per cent. disablement and other disabilities shall be assessed accordingly.

2. Provision may be made by regulations for further defining the principles on which the extent of disablement is to be assessed and such regulations may in particular direct that a prescribed loss of faculty shall be treated as resulting in a prescribed degree of disablement; and, in connection with any such direction, nothing in paragraph 1(c) of this Schedule shall be taken to prevent the making of different provision, in the case of loss of faculty in or affecting hand or arm, for right-handed and for left-handed persons.

3. The period to be taken into account by an assessment of the extent of a claimant's disablement shall be the period (beginning not earlier than the end of the injury benefit period, and limited by reference either to the claimant's life or to a definite date) during which the claimant has suffered and may be expected to continue to suffer from the relevant loss of faculty:

SCH. 4

Provided that if on any assessment the condition of the claimant is not such, having regard to the possibility of changes therein (whether predictable or not), as to allow of a final assessment being made up to the end of the said period—

- (a) a provisional assessment shall be made, taking into account such shorter period only as seems reasonable having regard to his condition and the possibility aforesaid ; and
- (b) on the next assessment the period to be taken into account shall begin with the end of the period taken into account by the provisional assessment.

4. An assessment shall state the degree of disablement in the form of a percentage and shall also specify the period taken into account thereby and, where that period is limited by reference to a definite date, whether the assessment is provisional or final:

Provided that—

- (a) the said percentage and period shall not be specified more particularly than is necessary for the purpose of determining in accordance with section 12 of this Act the claimant's rights as to disablement benefit ; and
- (b) a percentage between twenty and one hundred which is not a multiple of ten shall be treated—
  - (i) if it is a multiple of five, as being the next higher percentage which is a multiple of ten ;
  - (ii) if it is not a multiple of five, as being the nearest percentage which is a multiple of ten.

#### SCHEDULE 5

Sections 21, 22,  
23, 24.

#### PROVISIONS LIMITING BENEFIT PAYABLE IN RESPECT OF ANY DEATH

1. Where two or more persons satisfy the conditions, in respect of the same death, for receipt of an allowance or allowances under section 21 of this Act for any period—

- (a) not more than one of those persons shall be entitled for that period to such an allowance in respect of the same child ;
- (b) if two or more of those persons would, but for this paragraph, be entitled for that period to such an allowance at, or at a rate higher than, the rate applicable to an only, elder or eldest child in respect of different children, one person shall be entitled to an allowance at such a rate and the other or each of the others (subject to paragraph (a) of this sub-paragraph) to an allowance at the rate applicable to a child other than an only, elder or eldest child ;

## SCH. 5

- (c) where the deceased leaves a widow or widower, then, for any period for which she or he is entitled to death benefit as the deceased's widow or widower and satisfies the conditions for receipt of the allowance, she or he shall be the person entitled to the allowance or, as the case may be, to the allowance at, or at the rate higher than, the rate applicable to an only, elder or eldest child ;
- (d) subject to paragraph (c) of this sub-paragraph, regulations may make provision as to the priority in any prescribed circumstances of two or more persons satisfying the said conditions.

2. Where two or more persons satisfy the conditions, in respect of the same death, for receipt of—

- (a) a pension under section 23 of this Act ; or
- (b) an allowance under section 24 thereof,

only one of those persons shall be entitled to the pension or allowance, as the case may be.

3. No person shall be entitled in respect of the death of any insured person to a pension under the said section 23 where any person is entitled in respect of the deceased's death to a pension as the deceased's widow or widower or the deceased's parent.

4.—(1) Where a person would but for paragraph 2 or 3 of this Schedule be entitled in respect of the death of an insured person to a pension under the said section 23, he shall, subject to the following provisions of this Schedule, be entitled in lieu thereof to a gratuity.

(2) The amount of any gratuity payable by virtue of this paragraph shall, subject to section 34(5) of this Act and the subsequent provisions of this Schedule, be £104 ; and any such gratuity shall be payable, if and in such cases as regulations so provide, by instalments.

(3) No person shall be entitled in respect of the death of any insured person both to a gratuity under this paragraph and to an allowance under the said section 23.

5. No person shall be entitled in respect of the death of any insured person both to an allowance under the said section 24 and to a pension or gratuity, or to an allowance both under the said section 23 and under the said section 24.

6.—(1) The death benefit payable in respect of the death of any insured person by way of parents' gratuities shall not exceed £78.

(2) The death benefit payable as aforesaid by way of relatives' gratuities shall not exceed £52 except where either—

- (a) no person is entitled in respect of the deceased's death to a pension ; or
- (b) some person is entitled in respect thereof to a gratuity in lieu of a pension,

and shall not in any case exceed £104.



SCH. 5

(3) The limits imposed by the last foregoing sub-paragraph may be applied either by excluding from the right to a gratuity some of the persons satisfying the conditions for receipt thereof, or by reducing in any proportions the gratuities payable to those persons, or partly in one way and partly in the other; and regulations may make provision as to the manner in which any of the limits imposed by this paragraph are to be applied in any prescribed circumstances.

7.—(1) A person shall be treated for the purposes of this Schedule as satisfying the conditions for the receipt of a pension under the said section 23, notwithstanding that he is a child, if he may satisfy those conditions on ceasing to be a child.

(2) The provision of this Schedule limiting the number of persons entitled to a pension under the said section 23 shall not preclude a person from becoming so entitled on ceasing to be a child by reason only of some other person having previously been so entitled.

(3) For the purposes of paragraph 6(2) of this Schedule, any pension or gratuity under the said section 23 to which a person may become entitled on ceasing to be a child shall be disregarded.

8.—(1) Where a person entitled, or who may become entitled, to any such benefit as is mentioned in this Schedule dies within the prescribed time after the deceased without being awarded that benefit, that person shall be disregarded for the purposes of this Schedule, except in so far as it relates to an allowance under section 21 of this Act :

Provided that, where an award of benefit in respect of the deceased's death, based on the fact that that person was or might become entitled as aforesaid, has been made in favour of some other person, the death of the first-mentioned person shall not affect that award so as to deprive that other person of any benefit thereby awarded, except where, by reason of the first-mentioned person's death, a further award of benefit of a different description is made on review in favour of that other person.

(2) For the purposes of this paragraph, a person shall be treated—

- (a) as having died without being awarded benefit if an award of benefit in his favour in force at his death is thereafter reversed on appeal or review; and
- (b) as not having died without being awarded benefit if an award of benefit is, on a claim made by him before his death, made after his death and not reversed as aforesaid.

## SCHEDULE 6

Section 66.

### DOCUMENTS EXEMPT FROM STAMP DUTY

1. Draft or order or receipt given in respect of benefit payable under this Act or under any supplementary scheme, or in respect of any sums payable to the body charged with the administration of a supplementary scheme.

2. Letter or power of attorney granted by any person as trustee for the transfer of any money vested in his name in the public funds or in any other securities and forming part of any funds applicable for the purpose of any supplementary scheme.

- SCH. 6
3. Agreement, bond or other security made or given for the purpose of, or in connection with, any supplementary scheme.
  4. Appointment or revocation of appointment of an agent, appointment of a new trustee, and any conveyance or transfer made for effectuating the appointment of a new trustee and any other document authorised by or in pursuance of this Act or of any supplementary scheme or otherwise required in order to give effect to the provisions of this Act.
  5. Receipt given in respect of a refund or return of contributions or fees paid under this Act or the Act of 1946.

Section 83.

## SCHEDULE 7

## CONSTITUTION, ETC., OF JOINT AUTHORITY

1. The Joint Authority shall be a body corporate by the name of the Industrial Injuries Joint Authority, and shall have an official seal which shall be officially and judicially noticed, and the seal of the Authority may be authenticated by either member of, or the secretary to, the Authority, or by any person authorised by the Authority to act on behalf of the secretary.
  2. Either member of the Joint Authority shall be entitled, subject to and in accordance with any rules laid down by the Authority, to appoint a deputy to act for him at meetings of the Authority at which he is unable to be present.
  3. The Documentary Evidence Act 1868 shall apply to the Joint Authority as if that Authority were included in the first column of the Schedule to the said Act, and as if either member or the secretary, or any person authorised to act on behalf of the secretary, of the Authority were mentioned in the second column of that Schedule, and as if the regulations referred to in that Act included any document issued by the Authority.
- 1868 c. 37.





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