Northern Ireland, in exercise of the powers conferred upon me by the Aid to Industry Act (Northern Ireland), 1953, hereby make the following Order, that is to say:—

1. The Aid to Industry Order (N.I.), 1953(a), as amended by the Aid to Industry (Amendment) Order (Northern Ireland), 1954(b) and the Aid to Industry (Amendment) (No. 2) Order (Northern Ireland) 1955(c), shall have effect subject to the modification specified in this Order.

2. The rate of contribution payable in respect of coal acquired during the period commencing on the first day of January, 1956 and ending on such date as the Ministry may hereafter by Order determine shall be 17/- per ton:

Provided that in relation to coal consumed by a registered person in the form of gas or electricity the aforesaid period shall be deemed to have commenced on the date of the first meter reading after the fourth day of January, 1956.

3.—(1) This Order shall come into force forthwith.

(2) This Order may be cited as the Aid to Industry (Amendment) (No. 3) Order (Northern Ireland), 1956.

Sealed with the Official Seal of the Ministry of Commerce for Northern Ireland this twenty-sixth day of March, one thousand nine hundred and fifty-six.

(L.S.)

(Sgd.) Glentoran,
Minister.

I, THE RIGHT HONOURABLE BRIAN MAGINESS, Q.C., Minister of Finance for Northern Ireland, hereby signify my approval of the foregoing Order.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this twenty-sixth day of March, one thousand nine hundred and fifty-six.

(L.S.)

(Sgd.) Brian Maginess,
Minister.

CAPITAL GRANTS TO INDUSTRY

CAPITAL GRANTS TO INDUSTRY AMENDMENT REGULATIONS (NORTHERN IRELAND), 1956, MADE BY THE MINISTER OF COMMERCE ON THE THIRTIETH DAY OF OCTOBER, 1956.

1956. No. 167. [C]

The Minister of Commerce, in exercise of the powers conferred on him by section 9 of the Capital Grants to Industry Act

(a) S.R. & O. of Northern Ireland 1953 No. 127.
(b) S.R. & O. of Northern Ireland 1954 No. 69.
(c) S.R. & O. of Northern Ireland 1955 No. 49.

(Northern Ireland), 1954 (a) and of every other power him thereunto enabling, hereby makes the following Regulations:—

1. These Regulations may be cited as the Capital Grants to Industry Amendment Regulations (Northern Ireland), 1956, and shall be cited as one with the Capital Grants to Industry Regulations (Northern Ireland), 1954 (b) (hereinafter referred to as "the principal regulations").

2. For Regulation 5 of the principal regulations there shall be substituted the following Regulation:—

"5. Expenditure incurred by an undertaking in any relevant year may not be treated as approved capital expenditure under the Act for the purpose of the payment of grant, except in so far as—

(i) it entitles the undertaking to claim an investment allowance under sub-section (2) or sub-section (3) or sub-section (4) or sub-section (6) of section 16 of the Finance Act, 1954 (c) or, if the expenditure was incurred before 7th April, 1954, would entitle the undertaking to claim such an allowance if the provisions of section 16 of the Finance Act, 1954, had taken effect as from the beginning of the relevant year, or

(ii) it entitles the undertaking to claim an initial allowance under section 265 of the Income Tax Act, 1952 (d), or an initial allowance under section 279 of the Income Tax Act, 1952, or an initial allowance under section 306 of the Income Tax Act, 1952, or an allowance under section 336 of the Income Tax Act, 1952, or, if the expenditure was allowed to be deducted in computing profits or gains, would entitle the undertaking to claim such an allowance if the expenditure had not been so deducted:

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

Signed by the Minister of Commerce for Northern Ireland this thirtieth day of October, one thousand nine hundred and fifty-six, in the presence of: *GLENTORAN*

H. E. Jones,
Secretary to the Ministry of Commerce.

A. C. Brooke,
An Assistant Secretary in the Ministry of Commerce.

(a) 1954 Ch. 15
(b) S.R. & O. 1954 No. 177
(c) 2 & 3 Eliz. 2 Ch. 44
(d) 15 & 16 Geo. 6 & 1 Eliz. 2 Ch. 10