*Directions for payment*

A document transmitted by post for stamping shall be accompanied by a cheque, money order or postal order, drawn to the order of the Lands Tribunal for Northern Ireland, for the amount of the fee payable.

---

## EXPLANATORY NOTE

*(This Note is not part of the Order but is intended to indicate its general purport.)*

These rules prescribe (*a*) the procedure to be followed in making a reference to the Lands Tribunal in respect of disputes arising under the Land Development Values (Compensation) Act (Northern Ireland) 1965; (*b*) the procedure in relation to proceedings before the Tribunal after a reference has been properly made and (*c*) the fees payable in proceedings before the Tribunal.

**1966. No. 22** **[C]**

## CAPITAL GRANTS TO INDUSTRY

REGULATIONS, DATED 17TH JANUARY, 1966, MADE BY THE MINISTER OF COMMERCE UNDER SECTION 9 OF THE CAPITAL GRANTS TO INDUSTRY ACT (NORTHERN IRELAND) 1954.

I, the Right Honourable Brian Faulkner, Minister of Commerce, in exercise of the powers conferred on me by section nine of the Capital Grants to Industry Act (Northern Ireland) 1954, and of all other powers enabling me in that behalf, hereby make the following Regulations:

*Citation and Interpretation*

**1.**—(1) These Regulations may be cited as the Capital Grants to Industry Amendment Regulations (Northern Ireland) 1966, and shall be construed as one with the Capital Grants to Industry Regulations (Northern Ireland) 1957, (hereinafter referred to as "the Principal Regulations")(**a**), the Capital Grants to Industry Amendment Regulations (Northern Ireland) 1961(**b**), and the Capital Grants to Industry Amendment Regulations (Northern Ireland) 1963(**c**) (hereinafter referred to as "the Regulations of 1963").

(2) In these Regulations "the Act" means the Capital Grants to Industry Act (Northern Ireland) 1954(**d**), as amended by the Capital Grants to Industry (Amendment) Act (Northern Ireland) 1956(**e**), the Capital Grants to Industry (Amendment) Act (Northern Ireland) 1959(**f**), the Capital Grants to Industry (Amendment) Act (Northern Ireland) 1960(**g**), and the Capital Grants to Industry (Amendment) Act (Northern Ireland) 1962(**h**).

*Amendment of Regulation 5 of the Principal Regulations*

**2.** The following paragraph shall be substituted for paragraph (1) of Regulation 5 of the Principal Regulations:—

---

(**a**) S.R. & O. (N.I.) 1957, No. 199.
(**b**) S.R. & O. (N.I.) 1961, No. 255.
(**c**) S.R. & O. (N.I.) 1963, No. 242.
(**d**) 1954. c. 15.
(**e**) 1956. c. 18.
(**f**) 1959. c. 6.
(**g**) 1960. c. 10.
(**h**) 1962. c. 6.

"**5.**—(1) Expenditure incurred by an undertaking on or after 1st January, 1964, 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 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(**a**), or, if the provisions of the said sub-sections shall cease to have effect, except in so far as such expenditure would have entitled the undertaking to claim an investment allowance under the said sub-sections if they had remained in force."

*Amendment of the Fourth Schedule to the Regulations of* 1963

**3.** The Fourth Schedule to the Regulations of 1963 shall be amended as follows:—

(*a*) for the words "qualifying for investment allowance (Finance Act 1954, Section 16)" there shall be substituted the words "which qualify for investment allowance (Finance Act 1954, Section 16) or would have so qualified if the relevant statutory provisions had remained in force"; and

(*b*) for the second paragraph of Part A of the said Schedule there shall be substituted the following paragraph—

"These amounts are calculated in accordance with the Capital Grants to Industry Regulations (Northern Ireland) 1957 (S.R. & O. (N.I.) 1957, No. 199), the Capital Grants to Industry Amendment Regulations (Northern Ireland) 1963 (S.R. & O. (N.I.) 1963, No. 242) and the Capital Grants to Industry Amendment Regulations (Northern Ireland) 1966 (S.R. & O. (N.I.) 1966, No. 22)."

*Commencement*

**4.** These Regulations shall come into operation on the date hereof.

Dated this 17th day of January, 1966.

*Brian Faulkner,*
Minister of Commerce for
Northern Ireland.

---

## EXPLANATORY NOTE

*(This Note is not part of the Regulations but is intended to indicate their general purport.)*

Eligibility of capital expenditure for grant under the Capital Grants to Industry Acts (Northern Ireland) 1954 to 1962 is based on entitlement to investment allowance on the expenditure under section 16 of the Finance Act 1954. The withdrawal of such allowance with effect from 17th January, 1966, has been announced in a White Paper on Investment Incentives (Cmnd. 2874).

These Regulations, which amend the Capital Grants to Industry Regulations (Northern Ireland) 1957 and the Capital Grants to Industry Amendment Regulations (Northern Ireland) 1963, provide that where investment allowance has been withdrawn grant may be paid on expenditure which would have qualified for such allowance if it had remained in force.

---

(a) 2 & 3 Eliz. 2. c. 44.