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 twelfth day of May, one thousand, nine hundred and fifty-four.

Brian Maginess,
Minister.

Capital Grants to Industry

THE CAPITAL GRANTS TO INDUSTRY REGULATIONS (NORTHERN IRELAND), 1954, DATED 14TH DAY OF DECEMBER, 1954, MADE BY THE MINISTER OF COMMERCE FOR NORTHERN IRELAND UNDER THE CAPITAL GRANTS TO INDUSTRY ACT (NORTHERN IRELAND), 1954.

1954. No. 177

The Minister of Commerce in exercise of the powers conferred on him by section 9 of the Capital Grants to Industry Act (Northern Ireland), 1954 (a), and of every other power him thereunto enabling hereby makes the following Regulations:

1. Applications under the Act for grants shall be made by an undertaking in the form set out in the First Schedule to these Regulations and accompanied by such further documents as the Ministry of Commerce for Northern Ireland (in these Regulations referred to as " the Ministry ") may in any case require, and shall be submitted to the Ministry during the accounting period in such application mentioned or within three months thereafter. In no case shall the period covered by such application exceed one year.

2. The Ministry shall as soon as may be after the receipt of an application in accordance with Regulation 1 inform the undertaking in writing of the commencing date of the relevant year and whether the undertaking appears to the Ministry to be eligible or not for any grant, and, if so eligible, the nature of the grant or grants under the Act for that relevant year.

3.—(1) Where an undertaking has been so informed that it appears to be eligible for a grant for any relevant year, that grant shall not, except as provided in paragraph (2) of this Regulation, be paid unless, within twelve months from the end of that year, a claim for payment thereof, made in the form set out in the Second Schedule to these Regulations accompanied by a certificate duly completed by an auditor in the form set out in the Third Schedule to these Regulations and by a certificate duly completed by an Inspector of Taxes in the form set out in the Fourth Schedule to these Regulations and by such other vouchers and documents as the Ministry may direct, has been submitted in writing to the Ministry and unless such claim is thereafter approved by the Ministry.

(2) Where however the Ministry is satisfied that, by reason of exceptional circumstances, good reasons exist for delay in

(a) 1954 Ch. 15.

submitting any claim, payment of grant may, at the discretion of the Ministry, be made at such date as seems to it to be reasonable.

4. Where a grant has been paid under the Act, it shall, during the relevant year for which the grant is paid and during the three successive periods of twelve months next following the expiration of that year, be the duty of the undertaking to whom it is paid to make available to the Ministry on demand such information and documents as might reasonably be required for the purpose of ascertaining that the conditions applying to such payment have been and are being complied with and to permit the officers and servants of the Ministry at all reasonable times to enter on any industrial buildings or structures of the undertaking and to inspect any industrial plant and machinery in respect of which a grant has been paid.

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 (a), or, if the expenditure was incurred before 7th April, 1954, would entitle the undertaking to claim such an allowance if the said provisions of Section 16 of the Finance Act, 1954, had taken effect as from the beginning of the relevant year; or

(ii) in the case of expenditure on second-hand plant or machinery, it entitles the undertaking to claim an initial allowance under Section 279 of the Income Tax Act, 1952 (b) 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 I of the Second Schedule to the Finance Act, 1954.

6.—(1) In addition to the conditions set out in section 3 of the Act, it shall be a condition of every grant under the Act that the undertaking to which the grant is paid shall comply in all respects with the provisions of these Regulations.

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

(b) 15 & 16 Geo. 6 & 1 Eliz. 2. Ch. 10.

(2) If this condition is not complied with, the Ministry may withhold payment of grant.

7.—(1) In these Regulations "the Act" means the Capital Grants to Industry Act (Northern Ireland), 1954, and other expressions in these Regulations shall have the same meanings as in the Act.

(2) The Interpretation Act, 1921 (a), applies to the interpretation of these Regulations as it applies to the interpretation of an Act of the Parliament of Northern Ireland.

(3) These Regulations may be cited as the Capital Grants to Industry Regulations (Northern Ireland), 1954.

Signed by the Minister of Commerce for Northern Ireland this fourteenth day of December, One thousand nine hundred and fifty-four, in the presence of: *Glentoran.*

J. A. McKeown,
Secretary to the Ministry of Commerce.

H. E. Jones,
An Assistant Secretary in the Ministry of Commerce.

(a) 12 Geo. 5 Ch. 4.

FIRST SCHEDULE

Form C.G. 1.

CAPITAL GRANTS TO INDUSTRY ACT (NORTHERN IRELAND), 1954

Application to the Ministry of Commerce for Approval of Grants

I hereby apply on behalf of the undertaking named below for the approval of the Ministry to the making of a grant or grants under the above Act in respect of capital expenditure in Northern Ireland on—

(*a*) the provision of industrial plant and machinery not exceeding ... ... £.....*

(*b*) the construction (including structural alteration, extension or improvement) of industrial buildings or structures not exceeding ... ... £.....*

incurred or to be incurred by the undertaking in the accounting period from ..... 19..... to ..... 19.....

The particulars of the undertaking are as follows:—

PARTICULARS

(1) Name of person or company carrying on the undertaking .....

(2) Address of Head or Registered Office .....

.....

(3) Location of premises in Northern Ireland (existing or proposed) in which the undertaking is or will be established and nature of trade or business carried on in these premises—

Address	*Nature of Trade or Business*
(i)	(i) .....
(ii)	(ii) .....
(iii)	(iii) .....
(iv)	(iv) .....
.....	.....

(4) Date to which the annual accounts of the undertaking are made up .....

(5) State whether the undertaking occupies any premises outside Northern Ireland .....

.....

I certify that the information given on this application is true and correct to the best of my knowledge and belief.

Signed .....

Position in undertaking ..... on behalf of the undertaking

Date .....

NOTE: The signature should be that of a proprietor of the undertaking; or in the case of a limited company of the secretary or a director acting under the authority of section 29 of the Companies Act (Northern Ireland), 1932, or of section 32 of the Companies Act, 1948.

Section 6 of the Act provides for penalties of fines and/or imprisonment for a person who knowingly or recklessly makes a false statement for the purpose of obtaining a grant and under Section 7 this liability is extended to certain directors, managers and other officers.

---

* The estimate of capital expenditure should be as accurate as possible but undertakings may assume that, if due notice is given of additional capital expenditure, the Ministry will be prepared to consider an amendment to the application.

SECOND SCHEDULE

FORM C.G.2

CAPITAL GRANTS TO INDUSTRY ACT (NORTHERN IRELAND), 1954

Prescribed form for the purpose of a claim for payment of grant

(This form must be submitted, duly completed, to the Ministry of Commerce not later than one year after the end of the period *to which this claim for payment relates* unless the Ministry has given its consent under Regulation 3(2) of the Capital Grants to Industry Regulations (Northern Ireland), 1954, to an extension of the period for making claims.)

PART I

1. Name of Undertaking .....

2. (*a*) Address of Head or Registered Office .....

.....

(*b*) Addresses of premises in Northern Ireland in respect of which the claim is made

.....

.....

.....

PART II

3. Accounting period in respect of which the claim is made .....

4. CAPITAL EXPENDITURE INCURRED IN PERIOD AT 3 ABOVE

(*a*) in the provision of industrial plant and machinery (excluding vehicles) ... ... £.....

(*b*) in the construction, structural alteration, extension or improvement of industrial buildings ... ... £.....

(*c*) in the provision of mechanically propelled vehicles* used as ancillary to any industrial process ... £.....

5. CAPITAL SUMS RECEIVABLE IN PERIOD AT 3 ABOVE

(*a*) in respect of the sale or disposal of any industrial plant and machinery whatsoever which has been the property of the undertaking in Northern Ireland (including industrial plant and machinery for which no grant has been paid but excluding vehicles) and in respect of insurance moneys or other sums paid by way of indemnity or compensation for the destruction of, or damage to, or compulsory acquisition of, any such plant or machinery ... £.....

(*b*) in respect of the sale or disposal of any industrial buildings or structures whatsoever which have been the property of the undertaking in Northern Ireland (including buildings or structures for which no grant has been paid), and in respect of insurance moneys or other sums paid by way of indemnity or compensation for the destruction of, or damage to, or compulsory acquisition of, any such buildings or structures ... ... £.....

(*c*) in respect of the sale or disposal of any mechanically propelled vehicles* whatsoever used as ancillary to any industrial process which have been the property of the undertaking in Northern Ireland (including such vehicles for which no grant has been paid) and in respect of insurance moneys or other sums paid by way of indemnity or compensation for the destruction of, or damage to, or compulsory acquisition of, any such vehicles ... £. .....

* If an undertaking intends to enter an amount in paragraph 4(*c*) or is in doubt whether an amount should be entered in paragraph 5(*c*), it should, before approaching H.M. Inspector of Taxes, submit to the Ministry of Commerce full details of the vehicles covered by the amount and indicate in full the use to which they are put. Vehicles used on the public highway will not normally be admitted for grant purposes.

PART III

CONDITIONS ATTACHING TO GRANTS

6. I hereby apply on behalf of the undertaking named in Part I of this form for payment of grants under the above Act in respect of the capital expenditure shown in paragraph 4 of Part II of the form.

7. I hereby declare that the capital expenditure was incurred by the undertaking in the period for the purposes of the trade of ; that the plant, machinery and buildings to which the expenditure relates are now in the premises named at paragraph 2(*b*) of Part I of the form, and that the buildings are not being used otherwise than as industrial buildings.

8. I hereby declare that the amounts of capital sums receivable stated at paragraph 5 of Part II of the form are the total amounts receivable in respect of the items mentioned in that paragraph.

9. On behalf of the undertaking I hereby undertake to comply with all the conditions attaching to grant under the Capital Grants to Industry Act (Northern Ireland), 1954, and the Capital Grants to Industry Regulations (Northern Ireland), 1954, and in particular—

(*a*) to submit to the Ministry a statement in a form approved by the Ministry of the sums receivable by the undertaking in the period of twelve months after the end of the period at paragraph 3 in Part II of this form for the purposes of the provisions of Section 3 of the Act relating to the sale, disposal, etc., by the undertaking of any industrial plant and machinery or any industrial buildings;

(*b*) to notify the Ministry of any change in the use of the industrial buildings to which the expenditure in paragraph 4 of Part II relates unless such change of use take place more than twelve months after the end of the period at paragraph 3 in Part II of this form; and

(*c*) to notify the Ministry—not later than one month before the date of the intended removal—of any intended removal outside Northern Ireland of any industrial plant, machinery or buildings to which the expenditure in paragraph 4 of Part II relates.

Signature .....

Position in Undertaking ..... on behalf of the Undertaking

Date .....

(NOTE: The signature should be that of a proprietor; or in the case of a limited company, of the secretary or a director acting under the authority of section 29 of the Companies Act (Northern Ireland), 1932, or of section 32 of the Companies Act, 1948.)

THIRD SCHEDULE

CAPITAL GRANTS TO INDUSTRY ACT (NORTHERN IRELAND), 1954

Certificate of Auditor or Auditors

I/We have examined the books and records of .... of the address stated at Paragraph 2(*a*) of Part I of this form for the period from .... to ..... and from them and from the explanations given to me/us I am/we are satisfied that the capital expenditure shown at paragraph 4 of Part II of this form was incurred in the foregoing period by the said undertaking for the purposes of its trade in the premises shown at paragraph 2(*b*) of Part I of this form and that the capital sums shown at paragraph 5 of Part II of this form represent the full amount of all capital sums receivable by the undertaking in that period in respect of the items mentioned in that paragraph for the purposes of section 3 of the Act.

Signed .....

Qualification .....

Date .....

FOURTH SCHEDULE

CAPITAL GRANTS TO INDUSTRY ACT (NORTHERN IRELAND), 1954

Certificate by H.M. Inspector of Taxes

A. I certify that, in respect of the capital expenditure shown in paragraph 4 of Part II of this form, the amounts qualifying for allowances, calculated in accordance with Regulation 5 of the Capital Grants to Industry Regulations (Northern Ireland), 1954 (S.R. & O. 1954 No. 177), are—

(*a*) Industrial plant and machinery (excluding vehicles) ... ... £.....

(*b*) Construction, structural alteration, extension or improvement of industrial buildings ... ... £.....

(*c*) Mechanically propelled vehicles used as ancillary to any industrial process ... ... £.....

TOTAL £.....

Amount of Total in words

B. I certify that the figures of capital sums receivable entered at paragraph 5(*a*), (*b*) and (*c*) of Part II of this form are in accord with the information in my possession.

NOTES

STAMP

....
H.M. Inspector of Taxes