(ii) any instalment of the repayment of the principal of a loan, or

(iii) any charge which may also be allowed as a deduction in calculating the income under Regulation 3, or

(iv) any bank interest which has already been allowed as a deduction in calculating profits.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 12th day of August, 1944, in the presence of

J. A. McKeown,
Assistant Secretary.

Increase of Pension : Regulations

REGULATIONS, DATED 12TH AUGUST, 1944, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 3 (5) OF THE PENSIONS (INCREASE) ACT (NORTHERN IRELAND), 1944.

1944. No. 73.

The Ministry of Finance for Northern Ireland, in pursuance of its powers under sub-section (5) of Section 3 of the Pensions (Increase) Act (Northern Ireland), 1944 (a) (hereinafter referred to as " the Act ") and of all other powers enabling it in that behalf, hereby makes the following Regulations :—

1. These Regulations may be cited as the Increase of Pensions (General) Regulations (Northern Ireland), 1944.

2.—(1) In these Regulations :

(*a*) the expression " dependant " has the meaning assigned to it in Section 1 (5) of the Act,

(*b*) the expression " income ", in relation to any person, means income of that person calculated in accordance with Regulations made by the Ministry of Finance under Section 3 (1) of the Act ; and

(*c*) other expressions which are defined in the Act or in Regulations made by the Ministry of Finance under Section 3 (1) of the Act have the same meanings as in the Act or in those Regulations, as the case may be.

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

(a) 1944, c. 19. (b) 12 Geo. 5. c. 4.

3.—(1) An application for an increase of pension under the Act shall be made to the Authority from whom payment of the pension is received.

(2) An application by a pensioner under the age of seventeen years shall be made on his behalf by the person who appears to the Pension Authority to have control over the pensioner.

4. An application by a pensioner who at the date of the making of these Regulations fulfils the conditions prescribed in Section 1 of the Act and the Second Schedule thereto (hereinafter referred to as " the prescribed conditions ") or who has fulfilled the prescribed conditions for any period between the first day of January, 1944, and the date of these Regulations shall be made as soon as practicable. In the case of a pensioner who hereafter fulfils the prescribed conditions, the application shall be made not more than three months before, or as soon as may be after, the prescribed conditions are fulfilled.

5.—(1) Every application shall be accompanied by a Declaration by the pensioner :—

(*a*) in the case of a pensioner who has no income apart from the pension in respect of which the increase is claimed, in the form of Declaration A set out in the First Schedule hereto or in a form substantially to the like effect, and

(*b*) in the case of any other pensioner, in the form of Declaration B set out in the First Schedule hereto or in a form substantially to the like effect.

(2) Every application by a pensioner who has a dependant shall also be accompanied by a Declaration by the dependant in the form of Declaration C set out in the First Schedule hereto or in a form substantially to the like effect.

(3) Every such Declaration shall be subscribed before and attested by one of the persons described in the Second Schedule hereto.

(4) Every Declaration which is hereby required to be made by a child under the age of seventeen years shall be made on his behalf by the person who appears to the Pension Authority to have control over the child.

6.—(1) The statements in any such Declaration as to the amounts of income shall be made with reference to the income of the basic period.

(2) The basic period shall be

(*a*) in the case of a pensioner who is entitled to an increase of pension under the Act as from the 1st day of January, 1944, and of any dependant of his, the period of twelve months ending on the 31st day of December, 1943, and

(*b*) in the case of a pensioner who is entitled to an increase of pension under the Act as from a later date and of any dependant of his, the period of twelve months ending on the day before that later date.

(3) Other statements in any such Declaration shall be made by reference to the circumstances existing at the date of the Declaration in question.

(4) A pensioner shall submit to the Pension Authority with the Declaration required to be made by him as aforesaid particulars of any events of the kinds mentioned in Regulation 8 which occurred between the end of the basic period and the date of his Declaration.

7.—(1) The amount of any increase of pension shall be determined by reference to the income during the basic period but the Pension Authority shall take into consideration, as from the appropriate date, any reduction of income or any increase of income during or subsequent to the basic period.

(2) Where, in pursuance of an application, an increase of pension is granted, the increase shall remain in force until the 31st day of December, 1945 : Provided that, as from the appropriate date, the increase shall cease or shall be subject to such adjustment, if any, as the case may require if in the meantime

(*a*) the pensioner dies, or

(*b*) there occurs any such event as is mentioned in Regulation 8, or

(*c*) the pensioner ceases for any other reason to fulfil the prescribed conditions.

8. Any pensioner to whom an increase of pension has been granted shall notify the Pension Authority immediately on the occurrence of any of the following events :—

(*a*) the marriage, divorce or re-marriage of the pensioner ;

(*b*) the separation of the pensioner from his wife or her husband for a period of a year ;

(*c*) the death of the wife or husband of the pensioner ;

(*d*) if the pensioner is unmarried

(i) the death of any dependant,

(ii) the attainment of the age of sixteen years by any dependant,

(iii) a person's ceasing to be a dependant of the pensioner,

(iv) a person's becoming a dependant of the pensioner ;

(*e*) any increase or reduction in the income of the pensioner or the pensioner's wife or husband from any source (other than casual earnings) by which

(i) if the pensioner is married the total income of both husband and wife is increased to a rate above, or reduced to a rate below, £300 a year, or

(ii) if the pensioner is unmarried and has no dependant, his total income is increased to a rate above, or reduced to a rate below, £225 a year, or

(iii) if the pensioner is unmarried and has a dependant, his total income is increased to a rate above, or reduced to a rate below, £300 a year ;

the total income in any of such cases to be reckoned as including any increase of pension granted under the Act and excluding the first £52 a year of any income accruing to the pensioner otherwise than in respect of a pension specified in the First Schedule to the Act, or in the First Schedule to the United Kingdom Act ;

(*f*) any increase or reduction in the income of any dependant of his from any source (excluding income received from him or, in the case of a dependant who is under the age of sixteen years or, if over that age, is receiving full-time instruction in any educational establishment or undergoing training for any trade, profession or vocation, from a scholarship or other educational endowment) by which the total income of the dependant (excluding as aforesaid) exceeds, or falls below £52 a year.

9. The pensioner and any dependant of his shall, if required by the Pension Authority, produce :—

(*a*) any medical evidence or any birth, death or marriage certificate or any other evidence relative to the fulfilment of the prescribed conditions which the Authority may consider necessary,

(*b*) a certificate of an inspector of taxes as to the assessment for the purposes of income tax under Schedule A of any property owned by him or under Schedule B of any land occupied by him.

(*c*) a certificate of an inspector of taxes in support of any claim to a deduction from the assessment for income tax purposes under Schedule A of any property owned by him,

(*d*) documentary evidence in support of any claim for deduction from the income of the pensioner or his wife or her husband in respect of interest, ground-rent or (in Scotland) feu duty or ground annual or other annual charges,

(*e*) any other documentary evidence relating to the income of the pensioner or his wife or her husband or any dependant of the pensioner which the Authority may consider necessary.

10. Where the Pension Authority is satisfied by an Order of Court or by the certificate of a duly qualified medical practitioner that a pensioner or dependant is of unsound mind or, not being under the age of seventeen years, is otherwise incapable of making a Declaration in the prescribed form, it may accept a Declaration made on behalf of the pensioner or dependant by any person who appears to the Authority a proper person to represent the pensioner or dependant.

11. Any question which may arise in connection with the fulfilment by a pensioner who is in receipt of a pension specified in Part I of the First Schedule to the Act of the prescribed conditions, or any of them, shall be determined by the Pension Authority, whose decision shall be final.

12. Where part of a pension has been surrendered by a pensioner for the purpose of enabling the Pension Authority to grant a pension to the wife or husband of the pensioner under any arrangement whereby a pension is payable to the wife or husband of the pensioner during the pensioner's lifetime, then, for the purpose of determining the percentage by reference to which the authorized increase of each of those pensions is to be calculated under the Second Schedule to the Act and the percentage by reference to which the increase of each of those pensions is to be calculated under Section 2 of the Act, each of the pensions shall be deemed to be of an amount equal to the aggregate of the two pensions.

13. Where it is shown to the satisfaction of the Pension Authority

(*a*) that the pensioner and his wife, or her husband, are living apart, and

(*b*) that the separation has continued for not less than twelve months and is likely to be permanent, and

(*c*) that neither party is benefiting from the income of the other,

the pensioner shall for the purposes of the Act be treated as unmarried.

14. In relation to any pension granted in respect of service in a Fire Brigade which is payable for the time being by the Ministry of Home Affairs on behalf of the Pension Authority, all the functions of the Pension Authority shall be performed on behalf of that Authority by the said Ministry, and accordingly, in relation to such a pension, references to the Pension Authority shall be construed as references to the Ministry of Home Affairs.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 12th day of August, 1944, in the presence of

(L.S.)

J. A. McKeown,
Assistant Secretary.

THE FIRST SCHEDULE.

DECLARATION A.

(a) See Paragraph C of the Notes below.

Declaration by a Pensioner claiming an increase of pension under the Pensions (Increase) Act (Northern Ireland), 1944, where neither the Pensioner nor, if married (a), his wife or her husband has any income other than the pension.

NOTE.—Any person who, for the purpose of obtaining, either for himself or herself or for any other person, any sum payable by virtue of the Act, knowingly makes any false statement or false representation is liable on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding fifty pounds or to both such imprisonment and such fine.

Before signing this Declaration the NOTES below should be carefully studied.

1. (*a*) Are you married(*a*) or unmarried or a widower or widow ? State which. .....
   (*b*) If you are living apart from your wife/husband state
      (i) the date from which the separation has continued ;
      (ii) whether it is likely to be permanent ;
      (iii) whether either you or your wife/husband is benefiting from the income of the other ;
      (iv) the residence of your wife/husband .....
   (*c*) If unmarried(*a*) or a widower or widow, state the names and addresses of all dependants and in each case the relationship between you and the dependant ; in the case of any child dependant, state date of birth .....
2. State your age at the present date, giving date of birth .....

I hereby declare that

A. During the year ended
   (i) I had no income of any of the kinds described in paragraph B.I of the Notes below except my one pension*;
   (ii) my wife/husband had no income of any of those kinds ;
   (iii) none of my dependants had a total income from every source (other than income received from me or, in the case of a dependant who is under the age of 16 years or, if over that age, is receiving full-time instruction at any educational establishment or is undergoing training for any trade, profession or vocation, from a scholarship or other educational endowment) exceeding £52.

B. To the best of my knowledge, information and belief the above statements are true.

C. I understand that in calculating the income of any dependant I may deduct only the charges set out in paragraph B.III of the Notes below.

Signature of claimant .....

Residence .....

Pension or Establishment No. (if any) .....

Retiring rank of { Pensioner / Pensioner's wife / husband } .....

Declared and subscribed before me this day of 19.....

.....Name

.....Residence.

.....Qualification.

DECLARATION B.

Declaration by a Pensioner claiming an increase of pension under the Pensions (Increase) Act (Northern Ireland), 1944, where the Pensioner or, if married (a), his wife or her husband has income apart from the pension.

(a) See Paragraph C of the Notes below.

NOTE.—Any person who, for the purpose of obtaining, either for himself or herself or for any other person, any sum payable by virtue of the Act, knowingly makes any false statement or false representation is liable on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding fifty pounds or to both such imprisonment and such fine.

Before signing this Declaration the NOTES below should be carefully studied.

1. (*a*) Are you married(*a*) or unmarried or a widower or widow ? State which. .....

   (*b*) If you are living apart from your wife/husband state

   (i) the date from which the separation has continued ;

   (ii) whether it is likely to be permanent ;

   (iii) whether either you or your wife/husband is benefiting from the income of the other ;

   (iv) the residence of your wife/husband .....

   (*c*) If unmarried(*a*) or a widower or widow, state the names and addresses of all dependants and in each case the relationship between you and the dependant ; in the case of any child dependant, state date of birth .....

2. State your age at the present date, giving date of birth .....

3. State your total income for the twelve months preceding the date from which you claim an increase of pension, received from all sources, as set out in full and in detail on this Form, including the amount of your original pension (including any increase given under former Acts) .....

4. If you are married,(*a*) state the total income for the same twelve months of your husband or wife, received from all sources as set out in this Form .....

5. If you are unmarried (*a*) or a widower or widow but have any dependants, state, in the case of each dependant, whether the dependant has a total income from every source (other than income received from you or, in the case of a dependant who is under the age of 16, or, if over that age, is receiving full time instruction at any educational establishment or is undergoing training for any trade, profession or vocation, from a scholarship or other educational endowment) exceeding £52 a year .....

I declare that, to the best of my knowledge, information and belief, the above statements are true.

Signature of Claimant .....

Residence .....

Pension or Establishment No. .....

Retiring rank of { Pensioner / Pensioner's wife / husband } .....

Occupation .....

Name and address of Employer (if any) .....

.....

Declared and subscribed before me this day of 19.....

.....Name.

.....Residence.

.....Qualification.

Detailed statement of Income (including, if married (a), income of wife/husband) (b) for the twelve months preceding the date as from which the increase of pension is payable.

NOTE.—The word "none" should be written in any of the spaces under the heading of which the claimant and his wife or her husband have no income.

Gross figures before deduction of Income Tax to be given.

(1) Amount of original pension (including any increase given under former Acts) in respect of which the claim is made ;

(2) Amount of other pensions, including Old Age, Contributory and Supplementary Pensions (if any), grants, allowances or annuities ; and give a description of same (*c*) ;

(3) Income from land or house property or other buildings in Northern Ireland or Great Britain owned (*d*) by the pensioner (ascertained as in Notes B.I (3) and B.II), stating :—

(i) nature and situation of the property,

(ii) if owned (*d*) by the pensioner and occupied by him in whole or in part, the net annual value,

(iii) if owned (*d*) by the pensioner and not occupied by him at all but let in whole or in part unfurnished to a tenant or tenants, the net annual value or rent per annum receivable by pensioner in respect of all such lettings, whichever is the less (*e*) ;

(4) Income from land or house property or other buildings situate elsewhere (ascertained as in Notes B.I (3) and B.II below), stating :—

(i) nature and situation of the property,

(ii) if owned (*d*) by the pensioner and occupied by him in whole or in part, the net annual value,

(iii) if owned (*d*) by the pensioner and not occupied by him at all but let in whole or in part unfurnished to a tenant or tenants, the net annual value or rent per annum receivable by pensioner in respect of all such lettings, whichever is the less, (*e*)

(iv) the basis on which net annual value stated has been estimated ;

(5) Interest or dividends on stocks, shares, mortgages or other securities or on moneys on deposit. Full particulars should be given, including the name of each security, amount held and the rate of interest or dividend ; (*f*)

(*a*) See Paragraph C of the Notes below.

(*b*) Strike out unnecessary words.

(*c*) The name and address of the Authority or Body by which paid should be stated in each case ; and as regards any Government Pension received by a pensioner, state if paid by the United Kingdom Government or a Dominion or Colonial Government or the Northern Ireland Government or the Government of India, as the case may be.

(*d*) This includes property held on a ground-lease. See Paragraph B.I. (3) of the Notes below.

(*e*) The excess rent (if any) on such lettings in respect of which the pensioner is chargeable under Sections 15 or 16 of the Finance Act, 1940, should be stated in Item (7).

(*f*) If necessary a separate sheet may be used.

	Gross figures before deduction of Income Tax to be given.
(6) Profits or wages of any trade, business (including farming or husbandry), profession, office, employment or vocation, including overtime pay and bonus, if any, and the value of board, lodging, fuel, light or other benefits (if any) whether receivable in cash or in kind ; giving particulars and stating where such trade, business, etc., is carried on ...	
(7) Any other net receipts by way of income from other sources (including profits of letting furnished houses or other premises and excess rents from letting unfurnished houses or other premises in respect of which the pensioner is chargeable under Sections 15 or 16 of the Finance Act, 1940), stating the yearly value of such receipts, and giving particulars of the same	
Total	

CHARGES ON INCOME.

	Gross figures before deduction of Income Tax.	
Ground rent or (in Scotland) feu duty or ground annual		
Interest on mortgage, bank overdraft or other loan		
Other annual charges (if any)		
Give full particulars of any such charges, and state name and address of payee ...		
Total Charges		
Total, less Charges		(g)

(g) This amount should agree with the amount stated in the Declaration overleaf

DECLARATION C.

Declaration by a Dependant of a Pensioner claiming an increase of pension under the Pensions (Increase) Act (Northern Ireland), 1944.

NOTE.—Any person who, for the purpose of obtaining, either for himself or herself or for any other person, any sum payable by virtue of the Act, knowingly makes any false statement or false representation is liable on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding fifty pounds or to both such imprisonment and such fine.

Before signing this Declaration the NOTES below should be carefully studied.

I hereby declare that

A. During the year ended ... my total income from all sources (excluding all income received from (a) ... or from a scholarship or other educational endowment (b)) did not exceed £52, and

B. To the best of my knowledge, information and belief the above statement is true.

C. I understand that

(i) in calculating my income I must include all the various kinds of income set out in paragraph B.I (2) to (6) of the Notes below, and

(ii) I may deduct from such income only the charges set out in paragraph B.III of the Notes below, and

(iii) I may be required, if the Pension Authority sees fit, to give details showing that my income (excluding as aforesaid) did not exceed £52.

(a) Here state the name of the pensioner on whom you are dependent.
(b) This applies only to dependants under 16 years of age or, if over that age, receiving full-time instruction in any educational establishment or undergoing training for any trade, profession or vocation.

Signature of dependant .....

Residence .....

Occupation .....

Name and address of employer (if any) .....

.....

Declared and subscribed before me this day of 19

.....Name.

.....Residence.

.....Qualification.

NOTES.

In these Notes the expression " the pensioner ", in relation to a Declaration by a pensioner, means the pensioner or the wife or husband of the pensioner, and, in relation to a Declaration by a dependant, means the dependant.

A.—The above Declarations must be subscribed before and attested by one of the persons specified as qualified to attest in the Second Schedule to the Increase of Pensions (General) Regulations (Northern Ireland), 1944. (The List of qualified persons is repeated in the appendix to the Instructions to Applicants.)

B.—In accordance with the provisions of the Increase of Pensions (Calculation of Income) Regulations (Northern Ireland), 1944 —

I.—The following are the kinds of income which must be included in these Declarations :—

(1) Original pension, including any increase under former Acts, in respect of which the claim is made. (This applies only in Declaration B.)

(2) Other pensions including Old Age, Contributory and Supplementary Pensions (if any), grants, allowances or annuities.

(3) (*a*) in the case of land or house property or other buildings owned by the pensioner and occupied by him in whole or in part, the net annual value (ascertained in accordance with the provisions of paragraph II below) of the land or house property or other buildings ; and

(*b*) in the case of land or house property or other buildings owned by the pensioner and not occupied by him at all but let in whole or in part unfurnished to a tenant or tenants, the net annual value (ascertained as aforesaid) of the land or house property or other buildings or the rent per annum receivable by the pensioner in respect of all such lettings, whichever is the less (plus the excess rent (if any) to be included under sub-paragraph (6) below).

For the purposes of this sub-paragraph (3) land or house property or other buildings held by a pensioner on lease shall be deemed to be owned by him, if, and only if, the lease is a ground lease, that is to say, a lease at a rent (or where the rent varies, at a maximum rent) which does not substantially exceed the rent which a tenant might reasonably have been expected, at the commencement of the term created by the lease, to pay for the land comprised in the lease, excluding any buildings, for a term equal to the term created by the lease.

(4) Interest or dividends on stocks, shares, mortgages or other securities or on moneys on deposit.

(5) Profits or wages of any trade, business (including farming or husbandry), profession, office, employment or vocation, including overtime pay and bonus (if any) and the value of board, lodging, fuel, light or other benefits (if any) whether receivable in cash or in kind.

(6) The annual value of any net receipts by way of income from other sources (including profits of letting furnished houses or other premises and excess rents from letting unfurnished houses or other premises in respect of which the pensioner is chargeable under Sections 15 or 16 of the Finance Act, 1940).

II. (1) The net annual value of any land or house property or other buildings situate in Northern Ireland or Great Britain shall be taken to be the annual value as assessed for the purposes of Income Tax under Schedule A, less

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

(*b*) any further sum on which Income Tax could be reclaimed by the pensioner under the provisions of the Income Tax Acts on the ground that the cost to him or her, on the average of the five preceding years, of the maintenance, repairs, insurance and management of the property has exceeded the amount of the reduction under the preceding sub-paragraph ;

(*c*) any sums allowable in respect of empty property, land tax, drainage rates, lost rents, tithe redemption annuity and other allowances of a like nature and any sums allowable in respect of landlord's rates and certain annuities and (in Scotland) owner's rates.

(Particulars of assessments under Schedule A may be obtained on application to the local Inspector of Taxes.)

(2) The net annual value of any land or house property or other buildings situate elsewhere shall be calculated on a basis as near as practicable to that specified in paragraph (1).

III. Deductions may be made from income calculated as in I and II above in respect of

Ground rent or (in Scotland) feu duty or ground annual ;

Interest on mortgage, bank overdraft or other loan ;

Any other annual charges payable out of or secured on the property or income of the person in question. The nature of such other charges should be explained.

No deduction may be made in respect of

(i) rates or taxes or any premium on a policy of insurance, except in so far as provided by B. II above, or

(ii) any instalment of the repayment of the principal of a loan, or

(iii) any charge which may also be allowed as a deduction in calculating the income under B. II above, or

(iv) any bank interest which has already been allowed as a deduction in calculating profits.

C. A pensioner shall be treated as unmarried if it is shown to the satisfaction of the Pension Authority.

(*a*) that the pensioner and his wife, or her husband, are living apart, and

(*b*) that the separation has continued for not less than twelve months and is likely to be permanent, and

(*c*) that neither party is benefiting from the income of the other.

D. The pensioner shall not make any deduction from his total income in respect of the first £52 of such income which has to be disregarded. This deduction will be made by the Pension Authority.

THE SECOND SCHEDULE.

Persons before whom the declarations may be subscribed :—

(*a*) In any part of the world :—

(1) Officers on the active or half-pay or pension lists of any of His Majesty's Naval, Military or Air Forces.

(2) Persons receiving salaries of not less than £300 a year as Officers of the Household of His Majesty, of Princes of the Royal Blood, or of Governors or Acting Governors of any part of His Majesty's Dominions.

(3) Persons in receipt of a salary or allowance of not less than £300 a year from His Majesty's Civil List.

(4) Persons who are on the active or pension list of the Permanent Civil Service of the Crown or of the Permanent Civil Service of Northern Ireland who are or were at the date of retirement in receipt of a salary of not less than £200 a year and on a scale rising to not less than £300 a year.

(5) Managers of branches of British Banks.

(6) Where none of the above are available, any person specifically authorised by the Ministry of Finance.

(*b*) In the British Empire :—

(7) Magistrates and Justices of the Peace.

(8) Barristers-at-Law, advocates, commissioners for oaths or duly qualified solicitors.

(9) Ministers of religion habitually officiating at a place of worship within 10 miles of the place where the pensioner resides for the time being. (The denomination and the address of the place of worship to be given on the form of attestation.)

(10) Physicians or Surgeons registered as such under the law of the country, and regularly practising within 10 miles of the place where the pensioner resides for the time being.

(11) Managers, Secretaries, Chief Cashiers and Accountants of banks registered under the law of the country and other officials of such banks who are authorised by their banks to sign documents on their behalf, and officials of such banks for the time being in charge of branch banks. (The qualification of the official and the name of the bank or branch bank to be given on the form of attestation.)

(12) Postmasters, Postmistresses and other officers, actually in charge of any Head Branch or Sub-Post Office, and at Head Post Offices the officer next in command to the Postmaster. (The name of the Post Office to be given on the form of attestation.)

(13) The following officers of Savings Banks registered under Act of Parliament, viz. : Actuaries, Managers, Directors, Secretaries, Chief Cashiers, Accountants and officials for the time being in charge of branch banks. (The qualification of the official and the name of the bank or branch bank to be given on the form of attestation.)

(14) Police Officers not below the rank of Sergeant (rank and force to be given on the form of attestation, and in the case of a sergeant, his number).

(*c*) In the United Kingdom :—

(15) Officers appointed to examine vouchers for non-effective payments in the offices of the Commissioners of Customs and Excise, and Inland Revenue, Postmaster-General, Paymaster-General, the King's and Lord Treasurer's Remembrancer.

(16) Head Teachers and pensioned Head Teachers of Public, Elementary and Secondary Schools. (The name of the school to be given on the form of attestation.)

(17) Secretaries of Friendly Societies registered under the Friendly Societies Acts.

(18) The employer for the time being of any person entitled to a grant in respect of service in His Majesty's Naval, Military or Air Forces, in respect of such person.

(19) Notaries Public.

(20) Chief Regional Officers, Deputy-Regional Officers, and officers in charge of whole-time offices of the Ministry of Pensions.

(21) Members of War Pensions Committees and of Advisory Committees appointed by the Minister of Pensions.

(22) Duly accredited voluntary workers appointed under the War Pensions Acts.

(23) The Clerk or Secretary of any Local Authority and any principal officer of the Local Authority designated by the Authority for the purpose.

(*d*) In foreign countries :—

(24) British Diplomatic or Consular Officers empowered by law to administer oaths.

(25) Notaries Public and other persons competent by the law of the country to administer such declarations. (The law must be quoted sufficiently for verification.)

(26) Ministers of Religion duly licensed by Ecclesiastical Authority in the United Kingdom to officiate as chaplains in the place where they attest.