CHAPTER 27.

Pensions and Determination of Needs Act, 1943.

ARRANGEMENT OF SECTIONS.

Section.
1. Determination of needs (unemployment assistance, supplementary pensions and blind persons).
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3. Determination of resources and needs of members of household (poor law and blind persons).
4. Supplementary pensions (widows with children and date of commencement).
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7. Definition of " appointed day ".
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SCHEDULES :

First Schedule.—Consequential amendments of the Eighth Schedule to the Unemployment Act, 1934, as set out with modifications in the Second Schedule to the Old Age and Widows' Pensions Act, 1940.

Second Schedule.—Amendments of Old Age Pensions Act, 1936, in relation to Isle of Man.

An Act to amend the law with respect to the treatment of capital assets and superannuation payments for the purpose of determination of needs, with respect to the relief, maintenance and assistance of members of a household under the Poor Law Acts and Blind Persons Acts and with respect to supplementary pensions, and to amend the Old Age Pensions Act, 1936, as respects the calculation of the means of blind persons and reciprocity with the Isle of Man. [6th July 1943.]

BE it enacted by the King'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 :—

Determination of needs (unemployment assistance, supplementary pensions and blind persons). 24 & 25 Geo. 5. c. 29.

1.—(1) The maximum aggregate value of the money and investments treated as capital assets which are to be treated as equivalent to a specified weekly income by virtue of sub-paragraph (ii) of paragraph (*d*) of subsection (3) of section thirty-eight of the Unemployment Act, 1934, shall be increased from three hundred pounds to four hundred pounds, and the weekly income to which they are to be treated as equivalent shall be reduced from one shilling to sixpence for every complete twenty-five pounds ; and accordingly the said sub-paragraph (ii) shall have effect as if there were substituted for the words " three hundred "

the words "four hundred" and for the words "one shilling" the word "sixpence."

In this subsection the reference to the said sub-paragraph (ii) shall be construed as a reference to that sub-paragraph both as originally enacted, and as applied by section two of the Blind Persons Act, 1920, as amended by section two of the Blind Persons Act, 1938, and as applied by subsection (3) of section ten of the Old Age and Widows' Pensions Act, 1940.

10 & 11 Geo. 5. c. 49.
1 & 2 Geo. 6. c. 11.
3 & 4 Geo. 6. c. 13.

(2) The amount of a superannuation payment to be disregarded by virtue of paragraph (*f*) of subsection (3) of section thirty-eight of the Unemployment Act, 1934 (as modified by the Second Schedule to the Old Age and Widows' Pensions Act, 1940) in computing the resources of any person for the purpose of determining the need and assessing the needs of an applicant for a supplementary pension shall be the first ten shillings and sixpence a week, instead of the first seven shillings and sixpence a week, of the payment:

Provided that, where the resources of any applicant include two or more such payments (whether receivable by the applicant or any other person or persons), the amount of those payments to be disregarded by virtue of the said paragraph (*f*) shall not be more than the first ten shillings and sixpence a week of the aggregate amount of those payments.

(3) The foregoing provisions of this section shall come into operation on the appointed day, but within one month from the passing of this Act—

(*a*) draft regulations for the purpose of complying with the requirements of subsection (1) of this section, in so far as it relates to unemployment assistance, shall be prepared, submitted and made in accordance with the provisions of subsection (2) of section fifty-two of the Unemployment Act, 1934; and

(*b*) draft regulations for the purpose of complying with the requirements of the said subsection (1), in so far as it relates to supplementary pensions, and of subsection (2) of this section shall be prepared, submitted and made in accordance with the provisions of subsection (2) of the said section fifty-two as applied by subsection (3) of section ten of the Old Age and Widows' Pensions Act, 1940;

and, as soon as may be after such draft regulations have been made, the provisions of subsections (3) and (4) of the said section fifty-two (which relate to the laying of such drafts and of documents relating thereto before Parliament and to the making of regulations after approval by Parliament), or of those subsections as applied as aforesaid, shall be complied with in relation thereto.

(4) Where an allowance under Part II of the Unemployment Act, 1934, or a supplementary pension under Part II of the Old Age and Widows' Pensions Act, 1940, is payable to a person under a determination granting such an allowance or supplementary pension in force immediately before the appointed day, then, at any time during the three months beginning on that date an allowance or supplementary pension may be paid to him in accordance with that determination until a further determination as to his need can be made.

Determination of needs (outdoor relief).

2.—(1) The maximum aggregate value of the money and investments treated as capital assets which may be treated, in granting outdoor relief, as equivalent to a specified weekly income by virtue of sub-paragraph (ii) of paragraph (*c*) of subsection (1) of section one of the Transitional Payments (Determination of Need) Act, 1932, shall be increased from three hundred pounds to four hundred pounds, and the weekly income to which they may be treated as equivalent shall be reduced from one shilling to sixpence for every complete twenty-five pounds; and accordingly the said sub-paragraph (ii) shall have effect as if there were substituted for the words "three hundred" the words "four hundred" and for the words "one shilling" the word "sixpence."

22 & 23 Geo. 5. c. 54.

(2) This section shall come into operation on the appointed day.

Determination of resources and needs of members of household (poor law and blind persons).

3.—(1) For any purpose connected with—

(*a*) the granting of outdoor relief under the Poor Law Acts, 1930 to 1938; or

(*b*) the provision of financial assistance under section two of the Blind Persons Act, 1920, as amended by section two of the Blind Persons Act, 1938;

the resources and needs of the person to be relieved or the blind person, as the case may be, shall, if that person is a member of a household, be determined in conformity with the rules set out in the First Schedule to the Determination of Needs Act, 1941, as they apply in relation to an applicant for a supplementary pension under Part II of the Old Age and Widows' Pensions Act, 1940:

4 & 5 Geo. 6. c. 11.

Provided that—

(i) nothing in those rules shall be construed as restricting, save as therein expressly provided, the discretion of the appropriate authority under the Poor Law Acts, 1930 to 1938, or the Blind Persons Acts, 1920 and 1938, to determine any question arising under those Acts, or as affecting the procedure for determining any such question;

(ii) any question to be determined for the purposes of those rules by any prescribed person or authority shall, instead of being so determined, be determined by the appropriate authority aforesaid; and

(iii) the rules contained in paragraph 2 and in sub-paragraph (*a*) of paragraph 3 of the said Schedule shall not apply in any case of financial assistance under the Blind Persons Acts, 1920 and 1938, unless the appropriate authority so determine.

(2) If and so long as any two persons, of whom one (hereafter referred to as the "poor person") has attained the age of sixteen and the other is not the wife or husband of the poor person, are treated for the purposes of subsection (1) of this section as being members of the same household in determining the resources or needs of the poor person for any purpose connected with the granting of outdoor relief to him under the Poor Law Acts, 1930 to 1938, no order for the maintenance of the poor person under subsection (2) of section nineteen of the Poor Law Act, 1930, shall be made or enforced against that other person.

20 & 21 Geo. 5. c. 17.

(3) The provisions of this section shall come into operation on the appointed day.

Supplementary pensions (widows with children and date of commencement).

4.—(1) A widow (not being a blind person) who is entitled to receive weekly payments on account of a widow's pension, and to whom an additional allowance in respect of a child is payable as part of that pension, shall be eligible for a supplementary pension under Part II of the Old Age and Widows' Pensions Act, 1940; and the provisions of the said Part II shall apply accordingly:

Provided that in the application of the provisions of the said Part II to a widow who is eligible for a supplementary pension by virtue of this subsection—

(*a*) for any reference to the third day of August, nineteen hundred and forty (being the first day after which supplementary pensions became payable thereunder) there shall be substituted a reference to the appointed day; and

(*b*) for any reference to the second day of August, nineteen hundred and forty, there shall be substituted a reference to the day before the appointed day.

(2) Where, at the time when an additional allowance in respect of a child ceases to be payable to a widow as part of her widow's pension, a determination is in force granting her a supplementary pension by virtue of the foregoing subsection, she shall continue to be eligible for a supplementary pension unless and until either—

(*a*) she ceases to be entitled to receive weekly payments on account of the widow's pension; or

(*b*) that or some other determination granting her a supplementary pension ceases to be in force without having been replaced by a new determination granting her a supplementary pension.

(3) The provisions of the Eighth Schedule to the Unemployment Act, 1934, as set out with modifications in the Second Schedule to the Old Age and Widows' Pensions Act, 1940 (which deal with the inter-relation of poor relief and supplementary pensions), shall have effect subject to the amendments set out in the First Schedule to this Act, being amendments consequential on the foregoing provisions of this section.

(4) Where a supplementary pension is granted to any person on an application made before the expiration of one month from the date on which that person becomes eligible therefor, there may be made, in respect of any period after the date when an old age pension or widow's pension began to accrue to that person and before the date when the person became entitled to receive weekly payments on account thereof, such addition to the supplementary pension as appears reasonable, but not exceeding the amount of any supplementary pension which would have been granted in respect of that period :

Provided that, in the case of a widow, no such addition shall be made in respect of any period during which she has not attained the age of sixty and in respect of which no additional allowance in respect of a child is paid to her as part of her pension.

(5) This section shall be construed as one with Part II of the Old Age and Widows' Pensions Act, 1940.

Non-contributory old age pensions (blind persons and Isle of Man).
26 Geo. 5. & 1 Edw. 8. c. 31.

5.—(1) In calculating under the First Schedule to the Old Age Pensions Act, 1936, the means of a person who is a blind person, or who is the husband or wife of a blind person, no account shall be taken of any financial assistance provided by or by arrangement with a local authority under section two of the Blind Persons Act, 1920, as amended by section two of the Blind Persons Act, 1938.

In this subsection the expression " blind person " has the same meaning as it has for the purposes of the Old Age Pensions Act, 1936, and the expression " financial assistance " does not include earnings.

(2) For the purpose of giving effect to any arrangements made between the Treasury and the appropriate authority in the Isle of Man for securing between Great Britain and the Isle of Man reciprocity in relation to non-contributory old age pensions similar to that which exists between Great Britain and Northern Ireland, the Treasury may by order direct that, as from such date as may be specified in the order, the provisions of the Old Age Pensions Act, 1936, specified in the first column of the Second Schedule to this Act shall have effect subject to the amendments specified in the second column of that Schedule.

Expenditure out of moneys provided by Parliament.

6. There shall be defrayed out of moneys provided by Parliament any increase in the sums payable out of such moneys under or by virtue of Part II of the Unemployment Act, 1934, (as amended by the Determination of Needs Act, 1941), the Old Age Pensions Act, 1936, or Part II of the Old Age and Widows' Pensions Act, 1940, which is attributable to the passing of the provisions of this Act relating to—

(*a*) the manner in which money and investments treated as capital assets are to be treated under sub-paragraph (ii) of paragraph (*d*) of subsection (3) of section thirty-eight of the Unemployment Act, 1934, or under that sub-paragraph as applied by section ten of the Old Age and Widows' Pensions Act, 1940;

(*b*) the manner in which superannuation payments are to be treated under paragraph (*f*) of the said subsection (3) as applied by the said section ten;

(*c*) the payment of supplementary pensions to widows to whom an additional allowance in respect of a child is payable as part of a widow's pension, and the continuance of such supplementary pensions after the said allowance ceases to be so payable;

(*d*) additions to a person's supplementary pension in respect of periods after an old age or widow's pension began to accrue to that person but before the person becomes entitled to receive weekly payments on account thereof;

(*e*) the calculation of the means of a blind person, or the husband or wife of a blind person, under the Old Age Pensions Act, 1936; or

(*f*) the amendment of the last-mentioned Act in connection with the making of reciprocal arrangements thereunder with the Isle of Man.

Definition of "appointed day".

7. For the purpose of any provision of this Act, the expression "the appointed day" has the following meaning:—

(*a*) if and in so far as the provision relates to allowances under Part II of the Unemployment Act, 1934, it means the date on which regulations made under section fifty-two of that Act for the purpose of complying with the requirements of subsection (1) of section one of this Act take effect in accordance with the provisions of subsection (4) of the said section fifty-two;

(*b*) if and in so far as the provision relates to supplementary pensions under Part II of the Old Age and Widows' Pensions Act, 1940, it means the date on which regulations made under the said section fifty-two as applied by subsection (3) of section ten of that Act for the

purpose of complying with the requirements of subsections (1) and (2) of section one of this Act take effect under subsection (4) of the said section fifty-two as so applied;

(*c*) if and in so far as the provision relates to financial assistance under section two of the Blind Persons Act, 1920, as amended by section two of the Blind Persons Act, 1938, it means such date as may be appointed by order of the Minister of Health;

(*d*) if and in so far as the provision relates to outdoor relief or maintenance under the Poor Law Acts, 1930 to 1938, it means such date as may be appointed by order of the Minister of Health.

Application to Scotland.

8. This Act shall in its application to Scotland have effect subject to the following modifications—

(*a*) for any reference to the Minister of Health there shall be substituted a reference to the Secretary of State;

(*b*) for any reference to the Poor Law Acts, 1930 to 1938, there shall be substituted a reference to the enactments relating to the relief of the poor in Scotland;

(*c*) nothing in proviso (ii) to subsection (1) of section three shall be construed as precluding the determination of a poor law authority upon any such question as is therein referred to from being reviewed in any proceedings taken by a poor person under section seventy-three or section seventy-four of the Poor Law (Scotland) Act, 1845; and

8 & 9 Vict. c. 83.

(*d*) for subsection (2) of section three there shall be substituted the following subsection—

"(2) Nothing in section seventy-one of the Poor Law (Scotland) Act, 1845 (which relates to the recovery by a poor law authority of monies expended in behalf of a poor person from persons legally bound to maintain him) shall entitle a poor law authority to recover monies expended in behalf of a poor person by way of outdoor relief from any person who was treated for the purposes of subsection (1) of this section as being a member of the same household as the poor person in determining the needs and resources of the poor person for any purpose connected with the granting of the relief."

8 & 9 Vict. c. 83.

Short title and extent.

9.—(1) This Act may be cited as the Pensions and Determination of Needs Act, 1943.

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

SCHEDULES.

Section 4.

FIRST SCHEDULE.

CONSEQUENTIAL AMENDMENTS OF THE EIGHTH SCHEDULE TO THE UNEMPLOYMENT ACT, 1934, AS SET OUT WITH MODIFICATIONS IN THE SECOND SCHEDULE TO THE OLD AGE AND WIDOWS' PENSIONS ACT, 1940.

1. At the end of Part I (which deals with the commencement of the Schedule) there shall be added the words "or, in the case of pensioners being widows who have not attained the age of sixty, the first date on which supplementary pensions became payable to such pensioners."

2. In Part II and in Part III, for sub-paragraph (*a*) of paragraph 1 (which prohibits the giving of outdoor relief to persons eligible for supplementary pensions) there shall be substituted the following sub-paragraph:—

"(*a*) to any person during any period in respect of which an old age or widow's pension is payable to that person except—

(i) during any period after the date when the pension began to accrue to that person but before the date on which the person becomes entitled to receive weekly payments on account thereof; or

(ii) in the case of a widow's pension, during any other period during which she is not eligible for a supplementary pension."

3. In Part II and in Part III, for sub-paragraph (*a*) of paragraph 2 (which provides for the payment by the Assistance Board of the cost of certain relief) there shall be substituted the following sub-paragraph:—

"(*a*) the cost of any outdoor relief (not being relief in respect of medical needs) lawfully given after the commencement of this Schedule to any person during any such period as is mentioned in sub-paragraph (*a*) (i) of the foregoing paragraph, other than relief given to a widow during a period during which she has not attained the age of sixty and in respect of which no additional allowance in respect of a child is paid to her as part of her pension."

SECOND SCHEDULE.

Section 5.

AMENDMENTS OF OLD AGE PENSIONS ACT, 1936, IN RELATION TO ISLE OF MAN.

Provision amended	Amendments
Subsection (2) of section two.	In paragraph (*b*) the words " or the Isle of Man " shall be omitted; and at the end of the subsection there shall be added the following sentence:— " For the purposes of this section the Isle of Man shall be treated as if it were part of the United Kingdom ".
Subsection (2) of section four.	After the words " Northern Ireland " there shall be inserted the words " or in the Isle of Man ".
Subsection (2) of section five.	After the words " Northern Ireland " there shall be inserted:— (*a*) where they first occur, the words " or in the Isle of Man "; (*b*) where they secondly occur, the words " or the appropriate authority in the Isle of Man, as the case may be ".

CHAPTER 28.

Finance Act, 1943.

ARRANGEMENT OF SECTIONS.

PART I.

CUSTOMS, EXCISE AND PURCHASE TAX.

Section.
1. Beer.
2. Spirits.
3. Wines.
4. Sweets.
5. Tobacco.
6. Entertainments.
7. Relief from duty for vehicles used for clearing snow.
8. Reduction of duty on certain mechanically propelled vehicles used for agricultural purposes.
9. Relief from duty for agricultural vehicles.
10. Relief from duty for vehicles fitted with towing contrivances.
11. Higher rate of purchase tax to be one hundred per cent.
12. Increased penalties for offences in relation to customs, excise and purchase tax.