(Rule 44)

SECOND SCHEDULE

SCALES OF ANNUAL SALARY FOR WHOLE-TIME PROBATION OFFICERS WHO HAVE ATTAINED THE AGE OF THIRTY YEARS

MEN Length of Service	Rate of Salary	WOMEN Length of Service	Rate of Salary
	£		£
Up to 1 year's service ...	430	Up to 1 year's service ...	415
Over 1 and up to 2 years' service	445	Over 1 and up to 2 years' service	430
Over 2 and up to 3 years' service	460	Over 2 and up to 3 years' service	445
Over 3 and up to 4 years' service	475	Over 3 and up to 4 years' service	460
Over 4 and up to 5 years' service	490	Over 4 and up to 5 years' service	475
Over 5 and up to 6 years' service	510	Over 5 years' service ...	500
Over 6 and up to 7 years' service	530		
Over 7 and up to 8 years' service	550		
Over 8 and up to 9 years' service	570		
Over 9 and up to 10 years' service	590		
Over 10 years' service ...	610		

The Probation Grant (Deduction) (Scotland) Regulations, 1951

1951 No. 344 (S. 14)

Made - - - - 23*rd February*, 1951
Coming into Operation 23*rd February*, 1951

In exercise of the power conferred upon me by subsection (4) of section seventy-five of the Criminal Justice (Scotland) Act, 1949(a), and of all other powers enabling me in that behalf, I hereby, with the consent of the Treasury, make the following Regulations:—

1.—(1) In these Regulations the following expressions have the meanings hereby respectively assigned to them, that is to say:—

"the Act" means the Criminal Justice (Scotland) Act, 1949;

"constituent authorities" means, in the case of two or more probation areas which share the services of one or more probation officers, the local authorities within whose areas the probation areas are situated, and, in the case of a probation area situated within the areas of two or more local authorities, those local authorities;

(a) 12, 13 & 14 Geo. 6. c. 94.

"local authority" has the meaning assigned to that expression by paragraph eight of the Third Schedule to the Act;

"probation expenditure incurred by the Secretary of State" means expenditure incurred by him under paragraph (*a*) of subsection (1) of section seventy-five of the Act in the training of probation officers and under paragraph (*c*) of subsection (3) of section seventy-five of the Act in making payments towards the expenditure of any body approved by him in the training of probation officers;

"probation grant" means sums paid out of moneys provided by Parliament in pursuance of the said subsection (3) of section seventy-five of the Act towards the expenditure of local authorities under the Third Schedule to the Act (which contains administrative provisions as to probation);

"year" means the period beginning with the first day of April in each year and ending with the thirty-first day of March in the succeeding year.

(2) The Interpretation Act, 1889(**a**), shall apply to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

(3) These Regulations may be cited as the Probation Grant (Deduction) (Scotland) Regulations, 1951, and shall come into operation on the 23rd day of February, 1951.

2.—(1) Sums equal in the aggregate to the appropriate fraction of 50 per cent. of the probation expenditure incurred by the Secretary of State in respect of any year may be deducted from any sums which will otherwise be payable, whether in respect of the same or any other year, as probation grant to a local authority (in a case in which paragraph (2) of this Regulation applies) or to the constituent authorities (in a case in which Regulation 3 of these Regulations applies).

(2) Subject to the provisions of Regulation 3 of these Regulations, the appropriate fraction referred to in paragraph (1) of this Regulation shall be determined in relation to a local authority by dividing by the aggregate number of days spent by the probation officers from all probation areas in Scotland in undergoing training in the year in which the said expenditure was incurred the aggregate number of days so spent by the probation officer or officers from the probation area situated within the area of the local authority.

3.—(1) Where one or more probation officers whose services are shared by two or more probation areas have undergone training the appropriate fraction referred to in paragraph (1) of Regulation 2 of these Regulations shall be determined in relation to the constituent authorities in like manner as the appropriate fraction is determined under paragraph (2) of the said Regulation in relation to a local authority, and shall then be apportioned between the constituent authorities in like manner as the expenses mentioned in paragraph 6 (2) of the Third Schedule to the Act are apportioned.

(2) Where one or more probation officers who serve in a probation area situated within the area of two or more local authorities have undergone training, the appropriate fraction referred to in paragraph (1) of Regulation 2 of these Regulations shall be determined in relation to the constituent authorities in like manner as the appropriate fraction is determined under paragraph (2) of the said Regulation in relation to a local authority, and shall

(a) 52 & 53 Vict. c. 63.

then be apportioned between the constituent authorities in like manner as the expenses mentioned in paragraph 6 (3) of the Third Schedule to the Act are apportioned.

Hector McNeil,
One of His Majesty's Principal Secretaries of State.

20th February, 1951.

St. Andrew's House,
Edinburgh 1.

We consent.

H. W. Bowden,
Charles Royle,
Two of the Lords Commissioners of His Majesty's Treasury.

23rd February, 1951.

PROFITS TAX

The Profits Tax Regulations, 1951

1951 No. 1589

Made - - - - 28th August, 1951

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by Section 32 of the Finance Act, 1951(a), and Parts I and II of the Fifth Schedule to the Finance Act, 1937(b), hereby make the following Regulations:—

Citation

1. These Regulations may be cited as the Profits Tax Regulations, 1951.

Interpretation

2.—(1) In these Regulations—

"Direction" means a direction of the Commissioners of Inland Revenue against which an appeal lies to the Special Commissioners.

"The Principal Regulations" means the Regulations dated 5th August, 1937(c), made by the Commissioners of Inland Revenue under Parts I and II of the Fifth Schedule to the Finance Act, 1937.

(2) The Interpretation Act, 1889(d), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

Notice of direction

3. Notice of a direction shall be served on every person whom the direction renders chargeable to the Profits Tax, or chargeable in an amount greater than that in which, but for the direction, he would have been chargeable.

(a) 14 & 15 Geo. 6. c. 43.
(b) 1 Edw. 8 & 1 Geo. 6. c. 54.
(c) S.R. & O. 1937 (No. 731) p. 1724.
(d) 52 & 53 Vict. c. 63.