(6) This agreement shall take effect as from the 2nd day of April, 1928.

Signed by the Minister of Finance on behalf of the Ministry of Finance for Northern Ireland.

(Signed) *H. M. Pollock.*

Signed by the Minister of Home Affairs for Northern Ireland.

(Signed) *R. Dawson Bates.*

EXCHEQUER.

Residuary Share of Reserved Taxes.

MADE BY THE MINISTRY OF FINANCE UNDER SECTION 1 OF THE EXCHEQUER AND FINANCIAL PROVISIONS ACT (NORTHERN IRELAND), 1927.

1928. No. 23.

In pursuance of the powers conferred on the Ministry by Section 1 of the Exchequer and Financial Provisions Act (N.I.), 1927, the Ministry of Finance hereby makes the following Regulations:—

Interpretation.

1.—(i) These Regulations may be cited as "The Residuary Share Suspense Account Regulations, 1927."

(ii) In these Regulations—

(*a*) "The Ministry" means the Ministry of Finance;
(*b*) "The Act of 1923" means The Exchequer and Financial Provisions Act (N.I.), 1923;
(*c*) "The Reserve Fund" means the Reserve Fund established under Section 2 (2) of the Act of 1923;
(*d*) "The Residuary Share" means "the Northern Ireland residuary share of reserved taxes."
(*e*) "The annual surplus" means the annual surplus as defined by Section 2 (1) of the Act of 1923.

(iii) The Interpretation Act, 1889, applies to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

Banking Account.

2. There shall be kept in the books of the Ministry a Residuary Share Suspense Account, hereinafter referred to as the Suspense Account and in respect thereof the Ministry shall open a separate Banking Account with the Exchequer Bank, which shall be operated on by the officers authorised to operate on the Vote Accounts of the Ministry and in the same manner.

Prior Year Receipts.

3. All sums paid to the Exchequer of Northern Ireland in any financial year, in respect of adjustments of the residuary share for any previous financial year, shall be issued from the said Exchequer to the Suspense Account in the financial year in which such sums are received, and the said account shall distinguish the year to which each such payment relates.

Prior Year Deductions.

4.—(*a*) Any sums deducted from the residuary share for any financial year, by way of adjusting over-payments of the residuary share for a previous financial year, shall be made good to the said Exchequer in the financial year in which such sums are deducted by the payment of an equivalent amount from the related portion of the Suspense Account or, if and to such extent as the moneys in such related portion of the account are insufficient for that purpose, from the Reserve Fund :

Provided, however, that the total amount of any sums so transferred from the Reserve Fund shall not exceed the amount of the annual surplus for the said previous financial year issued to the Reserve Fund under Section 2 (2) of the Act of 1923 :

(*b*) The "related portion of the account" means the several items in the account which, in accordance with Article 3 of these Regulations, are distinguished as belonging to the year in respect of which the adjustments under this Regulation are being made.

Final adjustments.

5. When the residuary share for any financial year has been finally determined by the Joint Exchequer Board, and all adjustments between the said Exchequer, the Suspense Account and the Reserve Fund under the foregoing Regulations in respect of that year have been effected, any sum remaining in the related portion of the Suspense Account shall be transferred to the Reserve Fund, and the sum so transferred, together with any portion of the annual surplus for that year remaining in the Fund, shall be termed "the adjusted annual surplus."

6. If, by reason of the proviso to Article 4 of these Regulations there has been a deficiency in making good to the Exchequer the sums referred to in that Article, then in such a case there shall be transferred to the said Exchequer or to the related portion of the Suspense Account from the adjusted annual surplus the amount of the deficiency in so far as it can be met from such adjusted surplus.

Temporary Investment of Suspense Account Moneys.

7. The Ministry may invest any moneys standing to the credit of the Suspense Account and vary such investments and the income derived from any such investments, and any bank interest, shall be credited to the Suspense Account and shall be transferred therefrom to the Exchequer at such times and in such manner as the Ministry may determine.

Application of Regulations.

8. These Regulations shall not apply where any sums are paid to the said Exchequer or deducted from the residuary share in

the month of April in any year in respect of the financial year immediately preceding.

Audit of Account.

9. An annual account of the Suspense Account shall be submitted by the Ministry to the Comptroller and Auditor-General for Northern Ireland to be audited by him in conjunction with the accounts relating to the annual surplus.

The Official Seal of the Ministry of Finance was affixed hereto this 20th day of March, 1928, in the presence of—

H. M. Pollock,
Minister of Finance.

(O.S.)

FACTORY AND WORKSHOP.

Dangerous and Unhealthy Industries, *p.* 64.
First-Aid, *p.* 68.
Lead Paint (*Protection against Poisoning*), *p.* 68.
Welfare, *p.* 69.

Dangerous and Unhealthy Industries.

THE VEHICLE PAINTING REGULATIONS (NORTHERN IRELAND), 1928, DATED MARCH 15TH, 1928, MADE BY THE MINISTRY OF LABOUR FOR NORTHERN IRELAND UNDER SECTION 79 OF THE FACTORY AND WORKSHOP ACT, 1901 (1 EDW. 7, C. 22), IN RESPECT OF THE PAINTING OF VEHICLES.

1928. No. 19.

In pursuance of section 79 of the Factory and Workshop Act, 1901, the Ministry of Labour for Northern Ireland (hereinafter referred to as "the Ministry") hereby makes the following Regulations in respect of the *painting of vehicles*, and directs that they shall apply to all factories and workshops or parts thereof in which any such painting is carried on.

Provided that these Regulations shall not apply to (*a*) a factory or workshop in which not more than two persons are employed in *painting* or (*b*) the occasional *painting* of a *vehicle* used solely in the business of the factory or workshop.

These Regulations may be cited as the Vehicle Painting Regulations (Northern Ireland), 1928, and shall come into force on 1st May, 1928.

DUTIES.

It shall be the duty of the occupier to observe Part I of these Regulations.