STATUTORY INSTRUMENTS

1982 No. 1202

INCOME TAX

The Income Tax (Interest Relief) (Qualifying Lenders) (No. 1) Order 1982

Made - - - 19*th August* 1982

The Treasury, in exercise of the powers conferred on them by paragraph 14(2) of Schedule 7 to the Finance Act 1982(a), hereby make the following Order:—

1. This Order may be cited as the Income Tax (Interest Relief) (Qualifying Lenders) (No. 1) Order 1982.

2. The following bodies are prescribed for the purposes of Part IV of Schedule 7 to the Finance Act 1982:—

Associates Capital Corporation Limited.
Bank of Cyprus (London) Limited.
Bank of Scotland.
Banque du Rhône et de la Tamise S.A.
Barclays Bank PLC
Citibank, N.A.
Citibank Trust Ltd.
Clydesdale Bank Public Limited Company
Coutts & Co.
Coutts Finance Co.
First National Securities Limited.
IBOS Finance Limited.
Gray Dawes Bank plc.
Henry Ansbacher & Co. Limited.
Lloyds Bank Plc
Mercantile Credit Company Limited
Midland Bank plc
Mynshul Trust Limited
NWS Trust Limited.
National Guardian Finance Corporation Ltd.
National Westminster Bank Home Loans Limited.
Smith and Williamson Securities
Standard Property Investment P.L.C.
The British Linen Bank Limited.

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The Commercial Bank of the Near East PLC
The Royal Bank of Scotland plc
Trade Indemnity plc
Ulster Bank Trust Company
Williams & Glyn's Bank p.l.c.
Wimbledon & South West Finance Co. Ltd.

Alastair Goodlad,
John Selwyn Gummer,
Two of the Lords Commissioners
of Her Majesty's Treasury.

19th August 1982.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

By this Order the bodies listed are prescribed as qualifying lenders so that interest on qualifying loans made by them may be paid to them under deduction of tax under the tax deduction scheme introduced by the Finance Act 1982.

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