STATUTORY INSTRUMENTS

1982 No. 1807

INCOME TAX

The Income Tax (Interest Relief) (Qualifying Lenders) (No. 2) Order 1982

Made - - - - 13*th December* 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. 2) Order 1982.

2. The Income Tax (Interest Relief) (Qualifying Lenders) (No. 1) Order 1982 (**b**) shall be amended by omitting therefrom "National Westminster Bank Home Loans Limited".

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

(a) Generally for those purposes—

Alliance Assurance Company Limited
Atlas Assurance Company Limited
Avco Trust Limited
Bank of Credit and Commerce International S.A.
Bank Leumi (U.K.) p.l.c.
Beneficial Trust Limited
BMI (Hampshire) Limited
Boston Trust & Savings Limited
British Credit Trust Limited
Car and General Insurance Corporation Limited
Chartered Trust p.l.c.
Charterhouse Japhet Credit Limited
C. Hoare & Co.
Cleveland Guaranty Limited
Co-operative Bank p.l.c.
Credit & Guarantee Insurance Company Limited
Crédit Lyonnais
Edward Manson and Company Limited
Essex and Suffolk Insurance Company Limited
Euro-Latinamerican Bank Limited
Excess Insurance Company Limited
First Co-operative Finance Limited
Forward Trust Limited
General Surety & Guarantee Co. Limited
Guardian Royal Exchange Assurance p.l.c.
Heritable Capital Plan Limited
HFC Trust Limited
Lloyds and Scottish Trust Limited
Lordsvale Finance Limited
Manson Mortgages Limited
Medens Limited
Medens Trust Limited

(**a**) 1982 c.39. (**b**) S.I. 1982/1202.

Minster Trust Limited
M.M.H. Investments Limited
Moorgate Mercantile Holdings p.l.c.
National Westminster Bank p.l.c.
National Westminster Home Loans Limited
Prestwick Investment Trust p.l.c.
Royal Exchange Assurance
Royal Insurance p.l.c.
Royal Insurance (Int) Ltd
Royal Insurance (UK) Ltd
Royal Reinsurance Co. Ltd
Shawlands Securities Limited
Spring Gardens Securities p.l.c.
St Margaret's Trust Limited
The British Oak Insurance Company Limited
The Cambrian Insurance Company Limited
The Governor and Company, Bank of Ireland
The Heritable and General Trust Limited
The Heritable Securities and Mortgage Investment Association Limited
The Local Government Guarantee Society Limited
The London Assurance
The Motor Union Insurance Company Limited
The National Bank of New Zealand Limited
The Reliance Marine Insurance Company Limited
The Royal Trust Company of Canada
The State Assurance Company Limited
Tricity Acceptances Limited
TSB Postal Finance Limited
Tyndall & Co.
Unione Italiana Anglo Saxon Reinsurance Company Limited
United British Insurance Company Limited
United Dominions Trust Limited
Wagon Finance Limited
Western Trust & Savings Limited

(b) In relation to a specified description of loan—

Morgan Grenfell & Co. Limited in relation to loans made to self-build societies within the meaning of section 29(1)(*b*) of the said Act.

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

13th December 1982.

EXPLANATORY NOTE

(This Note is not part of the Order.)

By paragraph 2 of this Order an amendment is made to the previous Order and by paragraph 3 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.

SI 1982/1807
ISBN 0-11-027807-0

