STATUTORY INSTRUMENTS

# 1978 No. 1161

## INDUSTRIAL ASSURANCE

## The Industrial Assurance (Life Assurance Premium Relief) (Amendment) Regulations 1978

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| *Made - - - -* | *4th August* 1978 |
| *Laid before Parliament* | *14th August* 1978 |
| *Coming into Operation* | *4th September* 1978 |

The Industrial Assurance Commissioner pursuant to the powers conferred upon him by paragraph 13 of Schedule 4 to the Finance Act 1976(**a**) and to all other powers enabling him in that behalf hereby makes the following Regulations:—

**1.**—(1) These Regulations may be cited as the Industrial Assurance (Life Assurance Premium Relief) (Amendment) Regulations 1978 and shall come into operation on 4th September 1978.

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

**2.** The Industrial Assurance (Life Assurance Premium Relief) Regulations 1977(**c**) shall be amended by substituting in paragraph 2 of Schedule 1 thereto for the words "paid after 6th April 1979" the words "due and payable after 5th April 1979."

*K. Brading,*

Industrial Assurance Commissioner.

Date: 4th August 1978.

### EXPLANATORY NOTE

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

These Regulations amend the Industrial Assurance (Life Assurance Premium Relief) Regulations 1977 so that where an industrial assurance company or collecting society adopts the Prescribed Scheme, under which tax relief to policyholders is effected by deduction from premiums, the Scheme will apply only to premium payments due and payable after 5th April 1979.

(**a**) 1976 c. 40. (**b**) 1889 c. 63. (**c**) S.I. 1977/1144.

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