1960 No. 769

The Post-War Credit (Income Tax) Amendment Regulations, 1960

Laid before the House of Commons in draft

Made - - - - *27th April,* 1960

Coming into Operation 16*th May,* 1960

Whereas a draft of the following Regulations was laid before the Commons House of Parliament and approved by resolution:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, in exercise of the powers conferred on them by Sections 1 and 5 of the Income Tax (Repayment of Post-War Credits) Act, 1959(a), and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations, which may be cited as the Post-War Credit (Income Tax) Amendment Regulations, 1960, shall be read as one with the Post-War Credit (Income Tax) Regulations, 1959(b), (hereinafter referred to as " the principal Regulations ") and shall come into force on the sixteenth day of May, 1960, but no payment shall be made by virtue of these Regulations before the thirteenth day of June, 1960.

2. In paragraph (3) of Regulation 2 of the principal Regulations (which paragraph contains definitions) there shall be added—

(i) in head (*c*) of the definition of " responsible authority " after the words " under paragraph (5) " the words " (6), (9) or (10) "; and

(ii) after the said head (*c*) the following heads:—

" (*d*) in relation to claims under paragraph (11) of Regulation 3 of these Regulations, the Minister of Labour or the Ministry of Labour and National Insurance for Northern Ireland, as the case may be;

(*e*) in relation to claims under paragraph (8) of Regulation 3 of these Regulations, the person or body having control and management of the hospital or nursing home; " and

(iii) after the definition of " 1914-1918 War Injuries Scheme " the following definitions:—

" ' hospital ' means (except in paragraph (5) of Regulation 3 of these Regulations) a hospital as defined in subsection (1) of Section 79

(a) 7 & 8 Eliz. 2. c. 28. (b) S.I. 1959/876 (1959 I, p. 1453).

of the National Health Service Act, 1946(a), whether vested in the Minister of Health or otherwise, or in subsection (1) of Section 80 of the National Health Service (Scotland) Act, 1947(b), whether vested in the Secretary of State for Scotland or otherwise, or in subsection (1) of Section 86 of the Health Services Act (Northern Ireland), 1948(c), whether vested in the Northern Ireland Hospitals Authority or otherwise, and includes any accommodation provided by a local authority and used for hospital and specialist services under Part II of the National Health Service Act, 1946, or under Part II of the National Health Service (Scotland) Act, 1947;

'nursing home' means a nursing home as defined in Section 199 of the Public Health Act, 1936(d), or in Section 10 of the Nursing Homes Registration (Scotland) Act, 1938(e), or in Section 304 of the Public Health (London) Act, 1936(f), or in subsection (1) of Section 13 of the Midwives and Nursing Homes Act (Northern Ireland), 1929(g), or a mental nursing home as defined in Section 14 (2) of the Mental Health Act, 1959(h)."

3.—(1) Regulation 3 of the principal Regulations (which relates to the qualifications for repayment of Post-War Credits) shall be amended in accordance with the following provisions of this Regulation, and accordingly shall have effect as set out in the Schedule hereto.

(2) After paragraph (5) of the said Regulation 3 there shall be added the word "or" and the following paragraphs:—

"(6) if he is certified by the responsible authority as having been in receipt of sickness benefit under the National Insurance Act, 1946(i), or under the National Insurance Act (Northern Ireland), 1946(j), or industrial injury benefit under the National Insurance (Industrial Injuries) Act, 1946(k), or under the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946(l), for any continuous period (Sunday, or one day of the week other than Sunday, being disregarded) of twenty-six weeks ending after the fourth day of April, 1960; or

(7) if he is certified by his employer as a person who has given an undertaking in writing to his employer not to claim any such sickness benefit or industrial injury benefit and who, by reason of disease or bodily or mental disablement of which medical evidence has been furnished, has not done any work in his employment for any continuous period of twenty-six weeks ending after the fourth day of April, 1960; or

(8) if he is certified by the responsible authority as being a person who has been receiving treatment as an in-patient in a hospital or nursing home for a continuous period of twenty-six weeks ending after the fourth day of April, 1960; or

(9) if he is certified by the responsible authority as having been in receipt after the fourth day of April, 1960, of retired pay, pension or pensions under a Service Pensions Instrument, Personal Injuries Scheme, 1914-1918 War Injuries Scheme, the National Insurance (Industrial Injuries)

(a) 9 & 10 Geo. 6. c. 81.
(b) 10 & 11 Geo. 6. c. 27.
(c) 1948, c. 3 (N.I.).
(d) 26 Geo. 5 & 1 Edw. 8. c. 49.
(e) 1 & 2 Geo. 6. c. 73.
(f) 26 Geo. 5 & 1 Edw. 8. c. 50.
(g) 19 Geo. 5. c. 6 (N.I.).
(h) 7 & 8 Eliz. 2. c. 72.
(i) 9 & 10 Geo. 6. c. 67.
(j) 1946, c. 23 (N.I.).
(k) 9 & 10 Geo. 6. c. 62.
(l) 1946, c. 21 (N.I.).

Act, 1946, or the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946, in respect of an assessment of, or assessments whose sum total is, one hundred per cent., or as a person who would have been in receipt of such retired pay, pension or pensions but for his being in receipt of a treatment allowance under any such Instrument or Scheme ; or

(10) if he is certified by the responsible authority as being in receipt after the fourth day of April, 1960, of an allowance under the Workmen's Compensation and Benefit (Supplementation) Act, 1956(a), or the Workmen's Compensation (Supplementation) Act (Northern Ireland), 1956(b) ; or

(11) if he is certified by the responsible authority as having made in a register kept at a local office of the Ministry of Labour or the Ministry of Labour and National Insurance for Northern Ireland declarations of unemployment in respect of any continuous period (Sunday, or one day of the week other than Sunday, being disregarded) of not less than twenty-six weeks ending after the fourth day of April, 1960 ; or

(12) if—

(i) in relation to the applicant, there has been given a certificate which, or there have been given two or more certificates each of which, would be a certificate falling within paragraph (3), (6), (7), (8) or (11) of this Regulation but for any requirement of that paragraph as to the duration or termination of a continuous period ; and

(ii) the continuous period or the continuous periods specified therein falls or fall within any continuous period of twenty-six weeks ending after the fourth day of April, 1960, and extends or extend to the whole of the last-mentioned period except for any interval or intervals not exceeding in total six days, or would so extend if any Sunday falling between any two continuous periods so specified were disregarded ; or

(13) if, at any time after the fourth day of April, 1960, she is a widow."

Dated this twenty-seventh day of April, 1960.

R. Brooman-White,
Graeme Bell Finlay,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 4 & 5 Eliz. 2. c. 51.

(b) 1956, c. 9 (N.I.).

SCHEDULE

Regulation 3

Regulation 3 of the principal Regulations as amended by these Regulations

3. For the purposes of subsection (2) of Section 1 of the Income Tax (Repayment of Post-War Credits) Act, 1959, a person entitled to a Post-War Credit shall be qualified to receive repayment in any of the following circumstances:—

(1) if he has attained the age of 63 years if a man, or 58 years if a woman; or

(2) if he is entitled to the Credit as the personal representative or beneficiary of a deceased person, or if he is a person whose title to the Credit depends on an assignment or charge; provided that a person shall not be qualified to receive repayment of a Credit if his title depends solely on an assignment or charge made after 6th April, 1954, which would have been void under the provisions of subsection (2) of Section 15 of the Finance Act, 1954(a), if it had been made on or after 30th July, 1954; or

(3) if (i) he is certified by the responsible authority as being a person in whose case a decision that he shall be given assistance under Part II of the National Assistance Act, 1948(b), or under the National Assistance Act (Northern Ireland), 1948(c), has been in force for any continuous period of twelve weeks ending after the seventh day of April, 1959; and

(ii) an application for repayment has been made not later than six months after the end of such period or within such longer time as the Commissioners of Inland Revenue may allow; or

(4) if he is certified by the responsible authority as being, after the seventh day of April, 1959, a person named in a register of blind persons compiled under Section 29 of the National Assistance Act, 1948, or under Section 14 of the Welfare Services Act (Northern Ireland), 1949(d); or

(5) if he is certified by the responsible authority as having been in receipt in respect of any period after the seventh day of April, 1959, of—

(*a*) unemployability supplement under Section 13, or constant attendance allowance under Section 15, of the National Insurance (Industrial Injuries) Act, 1946, or of the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946; or

(*b*) unemployability supplement or constant attendance allowance by virtue of regulations made under Section 82 of the National Insurance (Industrial Injuries) Act, 1946, as extended by Section 6 of the National Insurance (Industrial Injuries) Act, 1953(e), or under Section 81 of the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946, as extended by Section 5 of the National Insurance (Industrial Injuries) Act (Northern Ireland), 1953(f), or by virtue of any Scheme made under the Industrial Diseases (Benefit) Acts, 1951 and 1954(g); or

(*c*) unemployability supplement or constant attendance allowance under a Service Pensions Instrument, Personal Injuries Scheme or 1914-1918 War Injuries Scheme—

or as being a person who would be, or would have been, in receipt in respect of any such period of—

(i) unemployability supplement but for the operation in his case of subsection (3) of Section 14 of the National Insurance (Industrial Injuries) Act, 1946, or of the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946, or but for the fact that, being in receipt

(a) 2 & 3 Eliz. 2. c. 44.
(b) 11 & 12 Geo. 6. c. 29.
(c) 1948, c. 13 (N.I.).
(d) 1949, c. 1 (N.I.).
(e) 1 & 2 Eliz. 2. c. 43.
(f) 1953, c. 30 (N.I.).
(g) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 4 and 2 & 3 Eliz. 2. c. 16.

of sickness benefit under the National Insurance Act, 1946, or the National Insurance Act (Northern Ireland), 1946, he has not made a claim for that supplement; or

(ii) constant attendance allowance but for the fact that he is or was undergoing treatment in a hospital or similar institution; or

(6) if he is certified by the responsible authority as having been in receipt of sickness benefit under the National Insurance Act, 1946, or under the National Insurance Act (Northern Ireland), 1946, or industrial injury benefit under the National Insurance (Industrial Injuries) Act, 1946, or under the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946, for any continuous period (Sunday, or one day of the week other than Sunday, being disregarded) of twenty-six weeks ending after the fourth day of April, 1960; or

(7) if he is certified by his employer as a person who has given an undertaking in writing to his employer not to claim any such sickness benefit or industrial injury benefit and who, by reason of disease or bodily or mental disablement of which medical evidence has been furnished, has not done any work in his employment for any continuous period of twenty-six weeks ending after the fourth day of April, 1960; or

(8) if he is certified by the responsible authority as being a person who has been receiving treatment as an in-patient in a hospital or nursing home for a continuous period of twenty-six weeks ending after the fourth day of April, 1960; or

(9) if he is certified by the responsible authority as having been in receipt after the fourth day of April, 1960, of retired pay, pension or pensions under a Service Pensions Instrument, Personal Injuries Scheme, 1914–1918 War Injuries Scheme, the National Insurance (Industrial Injuries) Act, 1946, or the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946, in respect of an assessment of, or assessments whose sum total is, one hundred per cent., or as a person who would have been in receipt of such retired pay, pension or pensions but for his being in receipt of a treatment allowance under any such Instrument or Scheme; or

(10) if he is certified by the responsible authority as being in receipt after the fourth day of April, 1960, of an allowance under the Workmen's Compensation and Benefit (Supplementation) Act, 1956, or the Workmen's Compensation (Supplementation) Act (Northern Ireland), 1956; or

(11) if he is certified by the responsible authority as having made in a register kept at a local office of the Ministry of Labour or the Ministry of Labour and National Insurance for Northern Ireland declarations of unemployment in respect of any continuous period (Sunday, or one day of the week other than Sunday, being disregarded) of not less than twenty-six weeks ending after the fourth day of April, 1960; or

(12) if—

(i) in relation to the applicant, there has been given a certificate which, or there have been given two or more certificates each of which, would be a certificate falling within paragraph (3), (6), (7), (8) or (11) of this Regulation but for any requirement of that paragraph as to the duration or termination of a continuous period; and

(ii) the continuous period or the continuous periods specified therein falls or fall within any continuous period of twenty-six weeks ending after the fourth day of April, 1960, and extends or extend to the whole of the last-mentioned period except for any interval or intervals not exceeding in total six days, or would so extend if any Sunday falling between any two continuous periods so specified were disregarded; or

(13) if, at any time after the fourth day of April, 1960, she is a widow.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations prescribe additional qualifications to receive repayment of post-war credits.

The new classes who qualify from 16th May, 1960, are set out in Regulation 3 and are :—

(1) *Sickness :* persons who for a continuous period of 26 weeks ending after 4th April, 1960, have been receiving sickness or industrial injury benefit, or who would have been receiving such benefit but for special arrangements made with their employers, or who have been in-patients in hospitals or nursing homes ;

(2) *Disability :* persons who after 4th April, 1960, are receiving war or industrial injuries disability pensions in respect of assessments of one hundred per cent., or an allowance under the Workmen's Compensation and Benefit (Supplementation) Act, 1956, or the Workmen's Compensation (Supplementation) Act (Northern Ireland), 1956 ;

(3) *Unemployment :* persons who for a continuous period of 26 weeks ending after 4th April, 1960, have been registered as unemployed ;

(4) *Widowhood :* a person who at any time after 4th April, 1960, is a widow.

In groups (1) to (3) the responsible authority, which is defined where necessary under Regulation 2, will certify the facts on which the claim is based.

The Regulations come into force on 16th May, 1960, but no payment of credits will be made by virtue of these Regulations before 13th June, 1960.

Provision is also made for disregarding intervals up to a total of six days (excluding Sundays) in certifying a continuous period of 26 weeks and for combining periods of sickness, unemployment and national assistance, so as to enable a person to qualify in respect of a total continuous period of 26 weeks.