STATUTORY INSTRUMENTS

1972 No. 1840

INCOME TAX

The Post-War Credit (Income Tax) (No. 2) Regulations 1972

Laid before House of Commons in draft

Made - - - 30*th November* 1972

Coming into Operation 1*st January* 1973

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 upon 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 may be cited as the Post-War Credit (Income Tax) (No. 2) Regulations 1972, and shall come into force on 1st January 1973.

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

3. For the purposes of section 1(2) of the Income Tax (Repayment of Post-War Credits) Act 1959, a person entitled to a post-war credit who, apart from these Regulations, is not qualified to receive payment thereof, shall be so qualified on the date specified in Regulation 4.

4. The date on which a person within Regulation 3 shall be qualified to receive payment of the credit shall depend on the first letter of his surname on 1st January 1973 and shall be the date in 1973 specified in column 2 below corresponding to the position of the said first letter in column 1:—

Column 1	*Column* 2
A—C	January 1
D—G	March 1
H—L	May 1
M—O	July 1
P—S	September 1
T—Z	November 1

(**a**) 1959 c. 28. (**b**) 1889 c. 63.

5. No payment shall be made by virtue of these Regulations unless a written application therefor has been made to the Commissioners of Inland Revenue in the form required by them.

6. An applicant for payment of a post-war credit shall produce to the Commissioners of Inland Revenue such information as they may require in order to verify his entitlement to a post-war credit.

Hugh Rossi,
Oscar Murton,
Two of the Lords Commissioners of Her Majesty's Treasury.

30th November 1972.

EXPLANATORY NOTE

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

Under Regulations made between 1959 and 1962, a person is entitled to receive payment of his or her post-war credits on age grounds (60 for men, 55 for women) or if certain other conditions are satisfied (e.g. 26 weeks' continuous registered unemployment, 12 weeks' continuous receipt of supplementary benefit, etc.). Moreover, under Regulations made in March 1972, a person who could produce a post-war credit certificate could claim repayment of his post-war credits. (As to previous Regulations, see S.I. 1959/876, 1960/769, 1962/2455, 1972/374.)

The present Regulations provide for the payment of post-war credits to persons who do not satisfy any of the existing Regulations and, in particular, to people who cannot produce a post-war credit certificate. These credit holders will qualify on an alphabetic basis, on the dates prescribed in Regulation 4.

Under Regulation 5 a properly completed application form will be required.

Regulation 6 lays down requirements for verifying applications for credits (for example, giving particulars of wartime employments).

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