STATUTORY INSTRUMENTS

1978 No. 662

INCOME TAX

The Post-War Credit (Income Tax) Order 1978

Made - - - -	*4th May* 1978
Laid before Parliament	*19th May* 1978
Coming into Operation	*1st July* 1978

The Treasury, in exercise of the powers conferred on them by section 131(3) of the Finance Act 1972(**a**), as amended by section 59 of the Finance Act 1976(**b**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Post-War Credit (Income Tax) Order 1978 and shall come into force on 1st July 1978.

2. The Interpretation Act 1889(**c**) applies to this Order as it applies for the interpretation of an Act of Parliament.

3.—(1) Except in the case of a person qualified to receive payment of a post-war credit under the Post-War Credit (Income Tax) Regulations 1972(**d**), no repayment of any post-war credit shall be made unless a written application therefor has been made to the Commissioners of Inland Revenue in the form required by them on or before 31st December 1978.

(2) No amount shall be ascertained, recorded or notified under section 7 of the Finance Act 1941(**e**) after 31st December 1978.

J. Dormand,
T. E. Graham,
Two of the Lords Commissioners
of Her Majesty's Treasury.

4th May 1978.

(**a**) 1972 c. 41. (**b**) 1976 c. 40. (**c**) 1889 c. 63.
(**d**) S.I. 1972/374. (**e**) 1941 c. 30.

EXPLANATORY NOTE

(This Note is not part of the Order.)

Under Regulations made in March 1972 a person who can produce a post-war credit certificate can claim repayment of his or her post-war credits regardless of other circumstances. Other Regulations provide for repayment of post-war credits in various circumstances where the claimant cannot, or may not be able to, produce a post-war credit certificate. The present Order extinguishes the right to repayment of post-war credit where an application has not been made by 31st December 1978 unless the applicant can produce a post-war credit certificate. The Order also provides that no one shall be entitled after 31st December 1978 to require that a post-war credit certificate be issued to him.

SI 1978/662
ISBN 0-11-083662-6

