INCOME TAX

1959 No. 876

The Post-War Credit (Income Tax) Regulations, 1959

Laid before the House of Commons in draft
Made - - - - 13*th May*, 1959
Coming into Operation 1*st June*, 1959

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 may be cited as the Post-War Credit (Income Tax) Regulations, 1959, and shall come into force on the first day of June, 1959.

2.—(1) The Interpretation Act, 1889(b), applies to these Regulations as it applies to an Act of Parliament.

(2) References in these Regulations to any enactment, regulations, scheme or other instrument shall include references to any such enactment, regulations, scheme or instrument as amended by any subsequent enactment, regulations, scheme or instrument.

(3) In these Regulations, unless the context otherwise requires—

"responsible authority" means—

(*a*) in relation to claims under paragraph (3) of Regulation 3 of these Regulations, the National Assistance Board or the National Assistance Board for Northern Ireland, as the case may be;

(*b*) in relation to claims under paragraph (4) of the said Regulation the appropriate local authority;

(*c*) in relation to claims under paragraph (5) of the said Regulation the Minister of Pensions and National Insurance or the Ministry of Labour and National Insurance for Northern Ireland, as the case may be;

"Service Pensions Instrument" means any Royal Warrant, Order in Council or other instrument (not being a 1914–1918 War Injuries Scheme) under which a disablement pension may be paid out of public funds in respect of any disablement, wound, injury or disease attributable to or aggravated by service in the naval, military or air forces of the Crown or in any nursing service or other auxiliary service of any of

(a) 7 & 8 Eliz. 2. c. 28. (b) 52 & 53 Vict. c. 63.

the said forces or in the Home Guard or in any other organisation established under the control of the Admiralty, the Army Council or the Air Council;

"Personal Injuries Scheme" means any scheme made under the Personal Injuries (Emergency Provisions) Act, 1939(a), or under the Pensions (Navy, Army, Air Force and Mercantile Marine) Act, 1939(b);

"1914–1918 War Injuries Scheme" means any scheme made under the Injuries in War (Compensation) Act, 1914(c), or under the Injuries in War Compensation Act, 1914 (Session 2)(d), or under the Injuries in War (Compensation) Act, 1915(e), or any Government scheme for compensation in respect of persons injured in any merchant ship or fishing vessel as the result of hostilities during the 1914–1918 War.

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(f), 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(g), or under the National Assistance Act (Northern Ireland), 1948(h), 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(i); 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(j), or of the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946(k); 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(l), or

(a) 2 & 3 Geo. 6. c. 82. (b) 2 & 3 Geo. 6. c. 83. (c) 4 & 5 Geo. 5. c. 30.
(d) 5 & 6 Geo. 5. c. 18. (e) 5 & 6 Geo. 5. c. 24. (f) 2 & 3 Eliz. 2. c. 44.
(g) 11 & 12 Geo. 6. c. 29. (h) 1948, c. 13 (N.I.). (i) 1949, c. 1 (N.I.).
(j) 9 & 10 Geo. 6. c. 62. (k) 1946, c. 21 (N.I.). (l) 1 & 2 Eliz. 2. c. 43.

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(a), or by virtue of any Scheme made under the Industrial Diseases (Benefit) Acts, 1951 and 1954(b); 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 of sickness benefit under the National Insurance Act, 1946, or the National Insurance Act (Northern Ireland), 1946(c), 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.

4.—(1) The responsible authority shall not issue a certificate for the purposes of paragraph (5) of Regulation 3 of these Regulations unless any question arising under that paragraph whether a person would be or would have been in receipt of unemployability supplement or constant attendance allowance has been determined, and any such question shall be determined in like manner as a question as to the right to that supplement or allowance.

(2) Notwithstanding a decision in relation to unemployability supplement of a local appeal tribunal constituted under the National Insurance (Industrial Injuries) Act, 1946, or under the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946, in favour of an applicant for the repayment of a Post-War Credit, the responsible authority may withhold the issue of a certificate for the purposes of the said paragraph until after the time limited for an appeal against the decision has expired or, where such an appeal is brought, until after the decision on that appeal has been given.

5. Where a man or woman, who has become bankrupt, dies or would, but for becoming bankrupt, be qualified on making the proper application under Section 1 of the Income Tax (Repayment of Post-War Credits) Act, 1959, to receive repayment of a Post-War Credit to which that Section applies then, subject to the provisions of these Regulations, the person for the time being having the title to the Credit shall be qualified to receive the repayment.

6. An applicant for repayment of a Post-War Credit shall verify his application by stating, if the Commissioners of Inland Revenue so require, the number of any insurance card issued to him under the National Insurance and Industrial Injuries (Collection of Contributions) Regulations, 1948(d),

(a) 1953, c. 30 (N.I.).
(b) 15 & 16 Geo. 6. & 1 Eliz. 2. c. 4 and 2 & 3 Eliz. 2. c. 16.
(c) 1946, c. 23 (N.I.).
(d) S.I. 1948/1274 (Rev. XVI, p. 148: 1948 I, p. 3037).

or under the National Insurance and Industrial Injuries (Collection of Contributions) Regulations (Northern Ireland), 1948(a), and by producing such other evidence as the Commissioners of Inland Revenue may require.

Dated this thirteenth day of May, 1959.

R. Brooman-White,
P. E. O. Bryan,
Two of the Lords Commissioners of Her Majesty's Treasury.

EXPLANATORY NOTE

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

These Regulations prescribe the qualifications to receive repayment of Post-War Credits.

The classes who qualify are set out in Regulation 3 and are :—

(1) *Age :* men aged 63 or over and women aged 58 or over ;

(2) *Death :* the personal representatives or beneficiaries of Credit holders who have died ;

(3) *Hardship :*

(*a*) persons who for a continuous period of 12 weeks ending after 7th April, 1959, have been receiving National Assistance ;

(*b*) persons who, after 7th April, 1959, are persons named in a register of blind persons required under statute to be kept by a local authority ;

(*c*) persons who, after 7th April, 1959, are receiving constant attendance allowance or unemployability supplement under the War Pensions Instruments, the Industrial Injuries Acts, or the Industrial Diseases (Benefit) Acts, or who would have been in receipt of unemployability supplement if they had not claimed an alternative benefit, or would have been in receipt of constant attendance allowance but for being a hospital in-patient.

In the hardship cases the responsible authority, as defined in Regulation 2 (3), will certify the facts on which the claim is based.

Regulation 5 provides that the trustee in bankruptcy may claim repayment of a Credit when the bankrupt would have been qualified to receive repayment had he not become bankrupt. This preserves the law which has been in force since 1954.

Regulation 6 lays down certain requirements for verifying applications for repayment of Credits.

(a) S.R. & O. (N.I.) 1948/258 (1948, p. 1024).