

---

**STATUTORY INSTRUMENTS**

---

**1979 No. 346****INCOME TAX****The Income Tax (Life Assurance Premium Relief)****Regulations 1979***Made - - - - 22nd March 1979**Coming into Operation 6th April 1979*

The Commissioners of Inland Revenue in exercise of the powers conferred upon them by paragraph 16 of Schedule 4 to the Finance Act 1976<sup>(a)</sup> hereby make the following Regulations:—

1. These Regulations may be cited as the Income Tax (Life Assurance Premium Relief) Regulations 1979, and shall come into operation on 6th April 1979.

2. In Regulation 3(5)(a) of the Income Tax (Life Assurance Premium Relief) Regulations 1978<sup>(b)</sup> after the words “in the possession of the life office” there shall be inserted the words “or the Board have by notice in writing to the life office dispensed with the requirement of this sub-paragraph in relation to that insurance”.

By order of the Commissioners of Inland Revenue.

*J. D. Taylor Thompson,*  
Secretary.

22nd March 1979.

---

**EXPLANATORY NOTE**

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

These Regulations amend the Income Tax (Life Assurance Premium Relief) Regulations 1978 which deal with the procedure for allowing income tax relief for life assurance premiums by deduction from the premiums at the time of payment. Regulation 3(5)(a) of the 1978 Regulations requires a life office to obtain (unless it already possesses) certain information from the person paying premiums before it can accept payment of premiums under deduction. The present amendment enables the Board to dispense with this requirement in cases where it is unnecessary.

---

<sup>(a)</sup> 1976 c. 40; paragraph 16 of Schedule 4 was amended by paragraph 10 of Schedule 3 to the Finance Act 1978 (c. 42).

<sup>(b)</sup> S.I. 1978/1159.

SI 1979/346  
ISBN 0-11-093346-X

