
STATUTORY INSTRUMENTS

1983 No. 1907**INCOME TAX****The Income Tax (Interest Relief) (Qualifying Lenders)
Order 1983***Made* - - - *19th December 1983*

The Treasury, in exercise of the powers conferred on them by paragraph 14(2) of Schedule 7 to the Finance Act 1982(a), as amended by section 17(3) and (4) of the Finance Act 1983(b), hereby make the following Order:—

1. This Order may be cited as the Income Tax (Interest Relief) (Qualifying Lenders) Order 1983.

2. The following bodies are prescribed for the purposes of Part IV of Schedule 7 to the Finance Act 1982:—

(a) Generally for those purposes —

Alliance Assurance Company Limited
Altajir Limited
Associates Capital Corporation Limited
Altas Assurance Company Limited
Avco Trust Limited
Bank of Credit and Commerce International S.A.
Bank of Cyprus (London) Limited
Bank of Scotland
Banque du Rhône et de la Tamise S.A.
Barclays Bank p.l.c.
Beneficial Trust Limited
BMI (Hampshire) Limited
Boston Trust & Savings Limited
Bradford Investments
British Credit Trust Limited
Capital Windows Limited
Car and General Insurance Corporation Limited
Chartered Trust p.l.c.
Charterhouse Japhet Credit Limited
Chemical Bank
C. Hoare & Co.
Citibank, N.A.
Citibank Trust Limited
Cleveland Guaranty Limited
Clydesdale Bank p.l.c.

(a) 1982 c.39.

(b) 1983 c.28.

Co-operative Bank p.l.c.
Coutts & Co.
Coutts Finance Co.
Credit & Guarantee Insurance Company Limited
Duncan Lawrie Limited
Edward Manson and Company Limited
Essex and Suffolk Insurance Company Limited
Euro-Latinamerican Bank Limited
Excess Insurance Company Limited
Fairmount Trust Limited
First Co-operative Finance Limited
First National Securities Limited
Forward Trust Limited
General Surety & Guarantee Co. Limited
Gray Dawes p.l.c.
Guardian Royal Exchange Assurance p.l.c.
Henry Ansbacher & Co. Limited
Heritable Capital Plan Limited
HFC Trust & Savings Limited
Holdenhurst Securities Limited
IBOS Finance Limited
Lloyds and Scottish Trust Limited
Lloyds Bank p.l.c.
Lloyds Bowmaker Limited
Lombard Acceptances Limited
Lombard & Ulster Limited
London and Manchester (Mortgages) Limited
L'Union des Assurances de Paris I.A.R.D.
Manson Mortgages Limited
Medens Limited
Medens Trust Limited
Mercantile Credit Company Limited
Merseyside Finance Limited
Midland Bank p.l.c.
Minster Insurance Company Limited
Minster Trust Limited
Moorgate Mercantile Holdings p.l.c.
Mynshul Trust Limited
National Guardian Finance Corporation Limited
National Westminster Bank p.l.c.
National Westminster Home Loans Limited
NWS Trust Limited
Prestwick Investment Trust p.l.c.
Royal Exchange Assurance
Royal Insurance p.l.c.
Royal Insurance (Int) Limited
Royal Insurance (UK) Limited
Royal Reinsurance Co. Limited
Security Pacific Trust Limited
Shanghai Commercial Bank Limited
Shawlands Securities Limited

Skandia Financial Services Limited
 Smith and Williamson Securities
 Spring Gardens Securities p.l.c.
 Standard Property Investment p.l.c.
 St Margaret's Trust Limited
 The British Linen Bank Limited
 The British Oak Insurance Company Limited
 The Cambrian Insurance Company Limited
 The Commercial Bank of the Near East p.l.c.
 The Cyprus Popular Bank Limited
 The Governor and Company, Bank of Ireland
 The Heritable and General Trust Limited
 The Heritable Securities and Mortgage Investment Association
 Limited
 The Local Government Guarantee Society Limited
 The London Assurance
 The Motor Union Insurance Company Limited
 The National Bank of New Zealand Limited
 The Reliance Marine Insurance Company Limited
 The Royal Bank of Scotland p.l.c.
 The Royal Trust Company of Canada
 The State Assurance Company Limited
 Trade Indemnity p.l.c.
 Treloan Limited
 T.S.B. Postal Finance Limited
 Tyndall & Co.
 Ulster Bank Trust Company
 Unione Italiana Anglo Saxon Reinsurance Company Limited
 Universal Credit Limited
 United British Insurance Company Limited
 United Dominions Trust Limited
 Wagon Finance Limited
 Western Trust & Savings Limited
 Whiteaway, Laidlaw & Co. Limited
 William & Glyn's Bank p.l.c.
 Wimbledon & South West Finance Co. Limited

(b) In relation to a specified description of loan —

Morgan Grenfell and Co. Limited in relation to loans made to self-build societies within the meaning of section 29(1)(b) of the said Act.

3. The Income Tax (Interest Relief) (Qualifying Lenders) (No. 1) Order 1982(a) and the Income Tax (Interest Relief) (Qualifying Lenders) (No. 2) Order 1982(b) are revoked.

T. Garel-Jones,
Alastair Goodlad,
 Two of the Lords Commissioners of
 Her Majesty's Treasury.

19th December 1983.

(a) S.I. 1982/1202.

(b) S.I. 1982/1807.

EXPLANATORY NOTE

(This Note is not part of the Order.)

By this Order, which supersedes previous Orders, the bodies listed are prescribed as qualifying lenders so that interest on qualifying loans made by them may be paid to them under deduction of tax under the tax deduction scheme introduced by the Finance Act 1982.

SI 1983/1907
ISBN 0-11-037907-1

