

STATUTORY INSTRUMENTS

1986 No. 2191**INCOME TAX****The Income Tax (Interest Relief)
(Qualifying Lenders) (No. 3) Order 1986***Made - - - 10th December 1986*

The Treasury, in exercise of the powers conferred on them by paragraph 14(2) of Schedule 7 to the Finance Act 1982(a), hereby make the following Order:—

1. This Order may be cited as the Income Tax (Interest Relief) (Qualifying Lenders) (No. 3) Order 1986.
2. The bodies named in Article 3 below are prescribed for the purposes of Part IV of Schedule 7 to the Finance Act 1982 and shall become qualifying lenders with effect from the dates and in respect of the loans specified in the following paragraphs —
 - (a) with effect from the thirtieth day after the making of this Order, in relation to new loans (that is loans which are made on or after that day);
 - (b) with effect from the making of this Order, in relation to transferred loans (that is loans transferred from another qualifying lender on or after the making of this Order the interest on which is at the time of transfer relevant loan interest payable by a qualifying borrower);
 - (c) with effect from the 6th April 1987, in relation to other loans made by the body concerned before the thirtieth day after the making of this Order.
3. The following are the bodies referred to in Article 2 above:—
 - Ageforward Limited
 - Agefuture Limited
 - Automobile Association Financial Services Limited
 - Bank of Montreal
 - Brentstile Limited
 - Brown, Shipley and Company Limited
 - Byggeriets Realkreditfond
 - Charterhouse Bank Limited
 - Deedinner Limited
 - Earlydual Limited
 - Featurechase Limited
 - Ferryman Limited
 - Finance for Home Loans (2) Limited
 - Finance for Home Loans (3) Limited
 - Finance for Home Loans (4) Limited
 - Finance for Home Loans (5) Limited
 - Finance for Home Loans (6) Limited

(a) 1982 c.39; paragraph 14 of Schedule 7 was amended by section 17(3) and (4) of the Finance Act 1983 (c.28) and by section 37(4) of the Finance Act 1985 (c.54).

Finance for Home Loans (7) Limited
Finance for Home Loans (8) Limited
Finance for Home Loans (9) Limited
Finance for Home Loans (10) Limited
Finance for Home Loans (11) Limited
First Cheshire Finance Limited
Fitbridge Limited
Groovechange Limited
Household Mortgage p.l.c.
Household Mortgage Bridging Limited
HMC Mortgage Notes 1 p.l.c.
HMC Mortgage Notes 2 p.l.c.
HMC Mortgage Notes 3 p.l.c.
HMC Mortgage Notes 4 p.l.c.
HMC Mortgage Notes 5 p.l.c.
HMC Mortgage Notes 6 p.l.c.
HMC Mortgage Notes 7 p.l.c.
HMC Mortgage Notes 8 p.l.c.
HMC Mortgage Notes 11 p.l.c.
HMC Mortgage Notes 12 p.l.c.
HMC Mortgage Notes 13 p.l.c.
HMC Mortgage Notes 14 p.l.c.
HMC Mortgage Notes 15 p.l.c.
I.C.B. Mortgages Limited
Kreditforeningen Danmark
Leeds Permanent Financial Services Limited
Matheson Trust Company Limited
NHL Second Funding Limited
NHL Third Funding Limited
NHL Fourth Funding Limited
NHL Fifth Funding Limited
NHL Sixth Funding Limited
Nomura International Finance p.l.c.
North West Securities Limited
Owen Owen Finance Limited
Patchstamp Limited
RLJ Finance Limited
RG Home Loans Limited
Searchturn Limited
Société Générale
Thronedraw Limited
Trushelfco (No. 992) Limited
Trushelfco (No. 993) Limited
Trushelfco (No. 1003) Limited
Weakspark Limited

10th December 1986.

Mark Lennox-Boyd,
Michael Neubert,
Two of The Lords Commissioners of
Her Majesty's Treasury.

EXPLANATORY NOTE

(This Note is not part of the Order.)

By this Order, 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 from the dates specified in the Order.

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