

1987 No. 419

SOCIAL SECURITY

**The Workmen's Compensation (Supplementation)
Amendment Scheme 1987**

<i>Made - - - -</i>	<i>13th March 1987</i>
<i>Laid before Parliament</i>	<i>16th March 1987</i>
<i>Coming into force</i>	<i>6th April 1987</i>

The Secretary of State for Social Services, with the consent of the Treasury, in exercise of the powers conferred upon him by sections 2 and 4 of the Industrial Injuries and Diseases (Old Cases) Act 1975 (a) and of all other powers enabling him in that behalf by this instrument, which is made for the purpose only of making provision consequential on the making of an Order or Regulations under the Social Security Acts 1975 to 1986, makes the following Scheme:

Citation, interpretation and commencement

1. This Scheme, which may be cited as the Workmen's Compensation (Supplementation) Amendment Scheme 1987, shall be read as one with the Workmen's Compensation (Supplementation) Scheme 1982 (b) (hereinafter referred to as "the principal Scheme") and shall come into force on 6th April 1987.

Amendment of the principal Scheme

2.—(1) Subject to the provision of paragraph (2) below, the principal Scheme shall be amended

- (a) in article 4(2), by deleting the words following "pension rate";
- (b) in article 6 paragraphs (1), (3), (4) and (5) by deleting the references to article 4; and
- (c) in article 34, by inserting after the words "Scheme shall apply subject", the words ", where appropriate,".

(2) The amendments made by paragraph (1) of this article to the principal Scheme shall not apply in relation to any person who before 6th April 1987 has retired, or is treated as having retired, from regular employment, for the purposes of the Social Security Act 1975 (c), for so long as he continues to be so treated as retired for those purposes.

(a) 1975 c.16. Section 2(6)(b) has been amended by the Social Security Act 1986 (c.50), section 86 and Schedule 10 paragraph 67.

(b) S.I. 1982/1489.

(c) 1975 c.14.

Signed by authority of the Secretary of State for Social Services.

12th March 1987 *John Major*
Minister of State, Department of Health and Social Security

We consent,

13th March 1987 *Tim Sainsbury*
Peter Lloyd
Two of the Lord Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Scheme)

This Scheme which comes into force on 6th April 1987 amends the Workmen's Compensation (Supplementation) Scheme 1982 in consequence of the making of the Social Security Act 1986 (Commencement No. 5) Order 1987 (S.I. 1987/354).

That Commencement Order appoints 6th April 1987 as the day for coming into force of section 86 of and Schedule 10 to the Social Security Act 1986 (c.50) which amend section 4(8)(a) of the Industrial Injuries and Diseases (Old Cases) Act 1975. As a result of that amendment this Scheme is exempt from the provision that a Scheme shall not be made unless a draft of the Scheme has been approved by resolution of each House of Parliament.

Article 2 provides for a major incapacity allowance to be payable at the same rate as disablement pension without further deduction, except for those who have retired. It also makes certain consequential amendments.

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1987 No. 404

INCOME TAX

**The Income Tax (Interest Relief) (Housing Associations)
(No. 3) Regulations 1987**

<i>Made</i>	- - - - -	<i>12th March 1987</i>
<i>Laid before the House of Commons</i>		<i>13th March 1987</i>
<i>Coming into force</i>	- - - - -	<i>6th April 1987</i>

The Treasury, in exercise of the powers conferred on them by section 29 of the Finance Act 1982(a), hereby make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Income Tax (Interest Relief) (Housing Associations) (No. 3) Regulations 1987 and shall come into force on 6th April 1987.

(2) In these Regulations “the Housing Associations Regulations” means the Income Tax (Interest Relief) (Housing Associations) Regulations 1983(b).

Amendments to the Housing Associations Regulations

2. In paragraph (b) of regulation 5 of the Housing Associations Regulations (which provides, in the case of housing associations paying mortgage interest on limited loans, for a substituted paragraph 5 in Schedule 7 to the Finance Act 1982)—

- (a) there shall be added at the end of sub-paragraph (2) of that substituted paragraph and in sub-paragraph (4) of the same paragraph after the words “sub-paragraph (2) above” the words “or the loan is a limited loan made on or after 6th April 1987”; and

- (b) there shall be inserted in that substituted paragraph after sub-paragraph (3)—

“(3A) The reference in sub-paragraph (1) above to a loan only part of the interest on which would (apart from the principal section) be eligible for relief under section 75 of the Finance Act 1972 includes a reference to each of two or more loans if, by virtue of sub-paragraph (4)(b) of paragraph 5 of the 1974 Schedule, the interest on the loans falls to be treated for the purposes of that paragraph as payable on one loan; but, notwithstanding that each of those loans is accordingly a limited loan for the purposes of this paragraph, none of the interest on any of them is relevant loan interest unless each of the loans was made by the same qualifying lender.”.

(a) 1982 c.39; section 29(1)(b) was amended by section 56(2) of the Finance Act 1984 (c.43) and by section 4 of, and Schedule 2 paragraph 54(2) to, the Housing (Consequential Provisions) Act 1985 (c.71); sections 26 and 28 and Schedule 7 were applied to housing associations with modifications by S.I. 1983/368 regulations 3, 4 and 5; and Schedule 7 was amended by section 17(1), (2), (3) and (4) of the Finance Act 1983 (c.28) and section 37(2), (3) and (4) of the Finance Act 1985 (c.54).
(b) S.I. 1983/368 was amended by S.I. 1984/1653.

12th March 1987

Mark Lennox-Boyd
Michael Neubert
Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Income Tax (Interest Relief) (Housing Associations) Regulations 1983 (the 1983 Regulations) applied (with modifications) the relevant provisions of the Finance Act 1982 (the tax deduction scheme for giving mortgage interest relief at source) for housing associations.

These Regulations amend the 1983 Regulations as a consequence of amendments made to the Finance Act 1982 by section 17 of the Finance Act 1983 and section 37 of the Finance Act 1985.

The amendments provide, in relation to housing associations, for the bringing into the tax deduction scheme of all "limited" loans (loans over the qualifying maximum for tax relief) made on or after 6th April 1987 (paragraph (a) of regulation 2) and that where two or more loans are made simultaneously to a borrower by different lenders and the total of them exceeds the qualifying maximum for tax relief the loans are to remain outside the scheme (paragraph (b) of regulation 2).

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