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STATUTORY INSTRUMENTS

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**1992 No. 13**

**INCOME TAX**

**The Income Tax (Deposit-takers) (Interest Payments) (Amendment) Regulations 1992**

<i>Made</i>	- - - -	<i>8th January 1992</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th January 1992</i>
<i>Coming into force</i>	- -	<i>30th January 1992</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by sections 480B and 482(11)(aa) of the Income and Corporation Taxes Act 1988<sup>(1)</sup>, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Income Tax (Deposit-takers) (Interest Payments) (Amendment) Regulations 1992 and shall come into force on 30th January 1992.

**Interpretation**

2. In these Regulations “the principal Regulations” means the Income Tax (Deposit-takers) (Interest Payments) Regulations 1990<sup>(2)</sup> and “regulation” means a regulation of those Regulations.

**Amendments to the principal Regulations**

3. In regulation 2—

(a) after the definition of “depositor” there shall be inserted—

““mental disorder” has the meaning given by section 1(2) of the Mental Health Act 1983<sup>(3)</sup> or, in Scotland, section 1(2) of the Mental Health (Scotland) Act 1984<sup>(4)</sup> or, in Northern Ireland, Article 3 of the Mental Health (Northern Ireland) Order 1986<sup>(5)</sup>;

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(1) 1988 c. 1; section 480B was inserted by paragraph 7, and section 482(11)(aa) by paragraph 9(4), of Schedule 5 to the Finance Act 1990 (c. 29).  
(2) S.I. 1990/2232.  
(3) 1983 c. 20.  
(4) 1984 c. 36.  
(5) S.I. 1986/595 (N.I.4).

- (b) after the definition of “section 480A (1)” there shall be inserted—
- ““son or daughter” means a son or daughter aged 16 or over, and includes a stepson or stepdaughter, and an adopted or illegitimate son or daughter;”
4. In regulation 5—
- (a) after sub-paragraph (iv) of paragraph (b) there shall be added the words
- “or
- (v) a parent, guardian, spouse or son or daughter of a person suffering from mental disorder; or
- (vi) a receiver or other person appointed by any court in the United Kingdom to act in relation to the property and affairs of a person incapable, by reason of mental disorder, of managing and administering his property and affairs;”;
- (b) in sub-paragraph (ii) of paragraph (c) for the words “the certificate, if given, would relate” there shall be substituted the words “the certificate relates”.
5. At the end of regulation 6(3) (d) (ii) there shall be added the words “or, if earlier, after it has become reasonably practicable so to deduct tax;”.
6. In regulation 7 sub-paragraph (c) of paragraph (1) shall be omitted.
7. In regulation 11(3) after the word “being” there shall be inserted the words “books, documents or”.
8. In regulation 12(1) after the words “all such” there shall be inserted the words “copies of”.

*A.M.W. Battishill*  
*L.J.H. Beighton*

8th January 1992

Two of the Commissioners of Inland Revenue

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which are made under sections 480B and 482(11) (aa) of the Income and Corporation Taxes Act 1988 and come into force on 30th January 1992, amend the Income Tax (Deposit-takers) (Interest Payments) Regulations 1990 (S.I.1990/2232). In addition to making changes of a drafting nature, the amendments extend the categories of persons who can sign certificates of non-liability to tax to specified persons who may sign on behalf of persons suffering from mental disorder.