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STATUTORY INSTRUMENTS

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**1972 No. 374**

**INCOME TAX**

**The Post-War Credit (Income Tax) Regulations 1972**

*Laid before House of Commons in draft*

*Made - - - - 10th March 1972*

*Coming into Operation 1st April 1972*

Whereas a draft of the following Regulations was laid before the Commons House of Parliament and approved by resolution:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, in exercise of the powers conferred upon them by sections 1, 3 and 5 of the Income Tax (Repayment of Post-War Credits) Act 1959, and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Post-War Credit (Income Tax) Regulations 1972, and shall come into force on 1st April 1972.

2.—(1) The Interpretation Act 1889 applies to these Regulations as it applies for the interpretation of an Act of Parliament.

(2) References in these Regulations to any enactment, regulations, scheme or other instrument shall include references to any such enactment, regulations, scheme or instrument as amended by any subsequent enactment, regulations, scheme or instrument.

(3) In these Regulations,

“post-war credit certificate” means a certificate or amended certificate issued by the Inspector of Taxes under the Post-War Credit (Income Tax) Regulations 1942(1); and

“the 1959 Act” means the Income Tax (Repayment of Post-War Credits) Act 1959.

3. Without prejudice to any other Regulations(2) already made under the 1959 Act, a person entitled to a post-war credit shall, for the purposes of section 1(2) of the 1959 Act, be qualified to receive payment on the date specified in Regulation 4 on making to the Commissioners of Inland Revenue a proper application under the said section 1 and producing a post-war credit certificate relevant to his entitlement.

4. The date on which a person within Regulation 3 shall be qualified to receive payment shall depend on the first letter of the surname appearing on the post-war credit certificate which he

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(1) (Rev. X, p. 325; 1942 I, p. 450).

(2) See S.I. 1959/876, 1960/769, 1962/2455 (1959 I, p. 1453; 1960 II, p. 1703; 1962 III, p. 3321).

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produces (or if he produces more than one, on any one of them) and shall be the date in 1972 specified in column 2 below corresponding to the position of the said first letter in column 1:—

Column 1	Column 2
A—C	April 1
D—G	May 1
H—L	June 1
M—O	July 1
P—S	August 1
T—Z	September 1

**5.** Where a written application has been made to the Commissioners of Inland Revenue satisfying them that the applicant is such a society as is mentioned in section 3(1) of the 1959 Act, or is the successor or assignee of such a society within the meaning of sub-section (2) or (3) of the said section, the Commissioners shall as soon as may be after the first day of June 1972, pay to the applicant the balance of the amount payable to such applicant under sub-section (1) of the said section.

**6.** An applicant for payment of a post-war credit shall verify his application by producing such evidence as the Commissioners of Inland Revenue may require.

10th March 1972

*P. L. Hawkins, Tim Fortescue*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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## EXPLANATORY NOTE

Under Regulations made between 1959 and 1962, a person is entitled to receive payment of his or her post-war credits on age grounds (60 for men, 55 for women) or if certain other conditions are satisfied (e.g. 26 weeks continuous registered unemployment, 12 weeks' continuous receipt of supplementary benefit, etc.).

The present Regulations provide for the payment of post-war credits to persons who do not satisfy the existing Regulations and who can produce one or more of their post-war credit certificates. Payment will be made on an alphabetic basis, on the dates prescribed in Regulation 4. A properly completed application form will be required.

Regulation 5 provides for the payment to building societies of the balance of the amounts akin to post-war credits which were credited to them during the war years. Three-fifths of the amount due was repayable under Regulations made in 1962.

Regulation 6 lays down requirements for verifying applications for credits.