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**STATUTORY INSTRUMENTS**

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**1984 No. 1945****INCOME TAX****The Income Tax (Interest Relief) (Qualifying Lenders) Order 1984**

*Made - - - - 13th December 1984*

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 1984.

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

Banco Urquijo Hispano Americano Limited  
Bestlane Limited  
Bretton Financial Services Limited  
Business Mortgages Trust p.l.c.  
Canada Permanent Trust Company (U.K.) Limited  
Canadian Imperial Bank of Commerce  
Central Bank of India  
Cheshire Commercial Finance Limited  
Confederation Mortgage Services Limited  
E.T. Trust Limited  
Guinness Mahon & Co. Limited  
Guinness Mahon Financial Services Limited  
Kleinwort, Benson Limited  
Komburg Investment Company Limited,  
Lombard Home Loans Limited  
London and Manchester (Home Loans) Limited  
Morgan Grenfell (Housing Finance) Limited  
National Mutual Home Loans Limited  
N.M. Rothschild & Sons Limited  
Premium Life Finance Limited  
South Notts Finance Limited  
Sterling Trust Limited  
Thames Trust Limited  
Wafthurst Credit Limited

*John Major,  
Donald Thompson,*  
Two of the Lords Commissioners  
of Her Majesty's Treasury

13th December 1984.

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(a) 1982 c. 39.

(b) 1983 c. 28.

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.

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