



# Administration of Justice Act 1982

## 1982 CHAPTER 53

### PART IX

#### GENERAL AND SUPPLEMENTARY

#### **74 Interest on damages-disregard for income tax purposes**

In section 375A of the Income and Corporation Taxes Act 1970 (interest on damages for personal injuries or death not income for income tax purposes)—

- (a) in paragraph (a) of subsection (1), for the words from " an order " to " 1937 " there shall be substituted the words " a provision to which this paragraph applies "; and
- (b) the following subsection shall be inserted after subsection (1A) of that section—

“(1B) The provisions to which subsection (1)(a) of this section applies are—

- (a) section 3 of the Law Reform (Miscellaneous Provisions) Act 1934 ;
- (b) section 17 of the Law Reform (Miscellaneous Provisions) Act (Northern Ireland) 1937;
- (c) section 35A of the Supreme Court Act 1981 ;
- (d) section 97A of the County Courts Act 1959 ;
- (e) section 33A of the Judicature (Northern Ireland) Act 1978 ; and
- (f) Article 45A of the County Courts (Northern Ireland) Order 1980.”.