
 STATUTORY INSTRUMENTS

1979 No. 1576

NORTHERN IRELAND

**The Tax, Consumer Credit and Judicature (Northern Ireland
Consequential Amendments) Order 1979**
Laid before Parliament in draft

Made - - - - 3rd December 1979

Coming into operation in accordance with Article 1(2) and (3)

At the Court at Buckingham Palace, the 3rd day of December 1979

Present,

The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order has been approved by a resolution of each House of Parliament:

Now, therefore, Her Majesty, in exercise of the powers conferred by section 38(2) of the Northern Ireland Constitution Act 1973(a) as extended by paragraph 1(7) of Schedule 1 to the Northern Ireland Act 1974(b), and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

Title, commencement and extent

1.—(1) This Order may be cited as the Tax, Consumer Credit and Judicature (Northern Ireland Consequential Amendments) Order 1979.

(2) The provisions of this Order, except Articles 2(3)(a) and 4, shall come into operation on the expiration of one month from the day on which it is made.

(3) Article 2(3)(a) and Article 4 shall come into operation on the days respectively appointed under Article 1(2) of the Administration of Estates (Northern Ireland) Order 1979(c) for the coming into operation of Article 9 and the definition of “non-contentious probate business” in Article 2(2) of that Order.

(4) This Order extends to the whole of the United Kingdom.

Amendments of the Tax Acts

2.—(1) In the Income and Corporation Taxes Act 1970(d)—

(a) in section 334(2)(c) for “the Industrial Assurance and Friendly Societies Act (Northern Ireland) 1929” there shall be substituted “Article 35 of and Schedule 7 to the Industrial Assurance (Northern Ireland) Order 1979”;

(a) 1973 c. 36.

(b) 1974 c. 28.

(c) S.I. 1979/1575 (N.I. 14).

(d) 1970 c. 10.

- (b) in section 337(5)(a) for “section 1(2) and section 24 respectively of the Industrial Assurance Act (Northern Ireland) 1924” there shall be substituted “Article 3(1) and Article 30 respectively of the Industrial Assurance (Northern Ireland) Order 1979”.
- (2) In the Finance Act 1975(a)—
- (a) in section 8(5) for “of the Industrial Assurance Act (Northern Ireland) 1924” there shall be substituted “Article 3(1) of the Industrial Assurance (Northern Ireland) Order 1979”;
- (b) in paragraphs 4(4) and 7(1) of Schedule 2, in each case, for “of the Industrial Assurance Act (Northern Ireland) 1924” there shall be substituted “Article 3(1) of the Industrial Assurance (Northern Ireland) Order 1979”.
- (3) In the Finance Act 1976(b)—
- (a) in section 84(10) for “the Probates and Letters of Administration Act (Northern Ireland) 1933” there shall be substituted “Article 9 of the Administration of Estates (Northern Ireland) Order 1979”;
- (b) in paragraph 11(1)(a) of Schedule 4 for “the Industrial Assurance Act (Northern Ireland) 1924” there shall be substituted “Article 3(1) of the Industrial Assurance (Northern Ireland) Order 1979”.

Amendment of regulations

3. In regulation 2(1) of the Income Tax (Life Assurance Premium Relief) Regulations 1978(c), in the definition of “industrial branch business” for “the Industrial Assurance Act (Northern Ireland) 1924” there shall be substituted “Article 3(1) of the Industrial Assurance (Northern Ireland) Order 1979”.

Amendment of the Consumer Credit Act 1974

4. In section 146(4) of the Consumer Credit Act 1974(d) for “contained in section 2 of the Probates and Letters of Administration Act (Ireland) 1857” there shall be substituted “which falls within the definition of non-contentious probate business contained in Article 2(2) of the Administration of Estates (Northern Ireland) Order 1979”.

Amendment of the Judicature (Northern Ireland) Act 1978

5. In section 84(3) of the Judicature (Northern Ireland) Act 1978(e) for paragraph (b) there shall be substituted—

“(b) Article 7 of the Industrial Assurance (Northern Ireland) Order 1979;”.

N. E. Leigh,

Clerk of the Privy Council.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order makes amendments in the Income and Corporation Taxes Act 1970, the Finance Act 1975, the Finance Act 1976 and regulations made under the last-mentioned Act, and in the Judicature (Northern Ireland) Act 1978, which are consequential on the consolidation by the Industrial Assurance (Northern Ireland) Order 1979 (S.I. 1979/1574 (N.I. 13)) of enactments relating to industrial assurance in Northern Ireland or, in the case of the Finance Act 1976, on the re-enactment with modifications in Article 9 of the Administration of Estates (Northern Ireland) Order 1979 of provisions of the Probates and Letters of Administration Act (Northern Ireland) 1933 (c. 16) (which contain a definition of "trust corporation").

The Order also makes an amendment to section 146(4) of the Consumer Credit Act 1974, which relates to the definition of "an ancillary credit business", which is consequential on the Administration of Estates (Northern Ireland) Order 1979.

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