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**1984 No. 2060**

**INCOME TAX**

**The Capital Allowances (Vehicles for the Disabled) (Similar Payments) Order 1984**

*Made - - - - - 19th December 1984*

*Coming into Operation 1st February 1985*

The Treasury, in exercise of the powers conferred on them by section 43(3) of the Finance Act 1971(a) and section 64(12) of the Finance Act 1980(b), both as amended by section 61(1) of the Finance Act 1984(c), hereby make the following Order:—

**1.** This Order may be cited as the Capital Allowances (Vehicles for the Disabled) (Similar Payments) Order 1984 and shall come into operation on 1st February 1985.

**2.** In this Order

“army inter-war pensioners” means former members of Her Majesty’s military forces in receipt of a disability pension paid by the Secretary of State for Defence on account of disability attributable to injury sustained after 30th September 1921 but before 3rd September 1939.

**3.** The following payments are hereby specified as appearing to be of a similar kind to payments within paragraphs (a), (b) and (c) of subsection 3 of the said section 43 and of subsection 12 of the said section 64 for the purposes of the making of first-year allowances in respect of capital expenditure on the provision of mechanically propelled road vehicles, that is to say—

- (1) mobility supplement paid under the Naval and Marine Pay and Pensions (Disablement Awards) Order 1984 or under the Naval and Marine Pay and Pensions (Disablement Awards) (No. 2) Order 1984;
- (2) mobility supplement paid under Queen’s Regulations for the Royal Air Force; and
- (3) supplementary allowance paid under Royal Warrant dated 30th December 1949 to army inter-war pensioners equivalent to the mobility supplement provided for by Article 26A of the Naval Military and Air Forces etc (Disablement and Death) Service Pensions Order 1983(d).

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(a) 1971 c. 68.

(b) 1980 c. 48.

(c) 1984 c. 43.

(d) S.I. 1983/883, as amended by S.I. 1983/1116, 1521, 1984/1154, 1687.

4. This Order has effect in relation to expenditure incurred on or after 21st November 1983.

*A. G. Hamilton,*  
*Donald Thompson,*  
Two of the Lords Commissioners of  
Her Majesty's Treasury.

19th December 1984.

#### EXPLANATORY NOTE

*(This Note is not part of the Order.)*

Section 43(3), Finance Act 1971, and section 64(12), Finance Act 1980, both as amended by section 61, Finance Act 1984, empower the Treasury to specify payments as being similar to certain mobility allowances payable under social security legislation and certain war pension mobility supplements, with the consequence that first-year capital allowances are available for expenditure incurred in providing mechanically propelled vehicles wholly or mainly for the use of persons in receipt of such payments.

This Order, which applies to expenditure incurred (that is to say when the sums in question become payable) on or after 21st November 1983, so prescribes mobility supplements payable to former members of the armed services on account of disability attributable to injury sustained after 30th September 1921 but before 3rd September 1939.

The Naval and Marine Pay and Pensions (Disablement Awards) Order 1984, its amending instrument the Naval and Marine Pay and Pensions (Disablement Awards) (Amendment) Order 1984 and the Naval and Marine Pay and Pensions (Disablement Awards) (No. 2) Order 1984 are Orders in Council made under Section 11 of the Naval and Marine Pay and Pensions Act 1865; they are not published. Queen's Regulations for the Royal Air Force 4th Edition 1971 is published by HMSO. The Royal Warrant dated 30th December 1949 (as amended) is not published.

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