



# Finance Act 1999

## 1999 CHAPTER 16

### PART III U.K.

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

##### *Education and training*

#### <sup>F1</sup>58 Employees seconded to educational establishments. U.K.

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#### Textual Amendments

**F1** S. 58 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

#### 59 Phasing out of vocational training relief. U.K.

(1) For subsection (2) of section 32 of the <sup>M1</sup>Finance Act 1991 (vocational training relief) there shall be substituted—

“(2) The individual shall be entitled to relief under this subsection in respect of the payment for the year of assessment in which it is made; but relief under this subsection shall be given only on a claim made for the purpose, except where subsections (3) to (5) below apply.

(2A) Where an individual is entitled to relief under subsection (2) above in respect of any payment made in a year of assessment, the amount of his liability for that year to income tax on his total income shall be the amount to which he would be liable apart from this section less whichever is the smaller of—

- (a) the amount which is equal to such percentage of the amount of the payment as is the basic rate for the year; and
- (b) the amount which reduces his liability to nil.

**Changes to legislation:** Finance Act 1999, Cross Heading: Education and training is up to date with all changes known to be in force on or before 10 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (2B) In determining for the purposes of subsection (2A) above the amount of income tax to which a person would be liable apart from this section, no account shall be taken of—
- (a) any income tax reduction under Chapter I of Part VII of the Taxes Act 1988 or under section 347B of that Act;
  - (b) any income tax reduction under section 353(1A) of the Taxes Act 1988;
  - (c) any relief by way of a reduction of liability to tax which is given in accordance with any arrangements having effect by virtue of section 788 of the Taxes Act 1988 or by way of a credit under section 790(1) of that Act;
  - (d) any tax at the basic rate on so much of that person's income as is income the income tax on which he is entitled to charge against any other person or to deduct, retain or satisfy out of any payment."
- (2) That section and section 33 of that Act (provisions supplementary to section 32) shall cease to have effect.
- (3) In this section—
- (a) subsection (1) has effect in relation to payments made on or after 6th April 1999; and
  - (b) subsection (2) shall have effect in relation to payments made on or after such date after 6th April 2000 as the Treasury may by order appoint.

**Subordinate Legislation Made**

P1 S. 59(3)(b) power fully exercised: 1.9.2000 appointed by [S.I. 2000/2004](#), [art. 2](#)

**Marginal Citations**

M1 [1991 c.31](#)

<sup>F2</sup>**60 Student loans: certain interest to be disregarded. U.K.**

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**Textual Amendments**

F2 S. 60 repealed (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s. 123(4)139Sch. 20 Pt. 5(6) Note