



# Finance Act 1990

## 1990 CHAPTER 29

### PART II

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

### CHAPTER II

#### MANAGEMENT

#### *Miscellaneous*

#### **105 Recovery of excessive repayments of tax**

- (1) In section 30 of the Taxes Management Act 1970 (recovery of excessive repayments of tax) the following subsection shall be inserted after subsection (1)—

“(1A) Subsection (1) above shall not apply where the amount of tax which has been repaid is assessable under section 29 of this Act.”

- (2) This section applies in relation to amounts of tax repaid on or after the day on which this Act is passed.