



Finance Act 1996

1996 CHAPTER 8

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER V

SELF ASSESSMENT, GENERAL MANAGEMENT ETC.

General

129 Claims for medical insurance and vocational training relief.

- (1) Nothing in section 42 of the ^{M1}Taxes Management Act 1970 (procedure for making claims etc.), or Schedule 1A to that Act (claims etc. not included in returns), shall apply in relation to—
- [^{F1}(a) any claim under subsection (6)(b) of section 54 (medical insurance relief) of the ^{M2}Finance Act 1989 (“the 1989 Act”); or]
 - [^{F2}(b) any claim under subsection (5)(b) of section 32 (vocational training relief) of the ^{M3}Finance Act 1991 (“the 1991 Act”).]
- (2) In [^{F3}section 54(6)(b) of the 1989 Act and][^{F4}section 32(5)(b) of the 1991 Act], after the words “on making a claim” there shall be inserted the words “ in accordance with regulations ”.
- [^{F5}(3) In section 57(1) of the 1989 Act (medical insurance relief: supplementary), after paragraph (a) there shall be inserted the following paragraph—]
- “(aa) make provision for and with respect to appeals against a decision of an officer of the Board or the Board with respect to a claim under section 54(6)(b) above.”.
- [^{F6}(4) In section 33(1) of the 1991 Act (vocational training relief: supplementary), after paragraph (a) there shall be inserted the following paragraph—]

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 129. (See end of Document for details)

“(aa) make provision for and with respect to appeals against a decision of an officer of the Board or the Board with respect to a claim under section 32(5)(b) above;”.]

[^{F5}(5) Subsection (1)(a) above shall not apply in relation to claims made before the coming into force of regulations made by virtue of section 57(1)(aa) of the 1989 Act.]

[^{F6}(6) Subsection (1)(b) above shall not apply in relation to claims made before the coming into force of regulations made by virtue of section 33(1)(aa) of the 1991 Act.]

Textual Amendments

- F1** S. 129(1)(a) repealed (31.7.1997 with effect as mentioned in Sch. 8 Pt. II(2), Note of the amending Act) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(2)**
- F2** S. 129(1)(b) repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(15), Note of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(15)**
- F3** Words in s. 129(2) repealed (31.7.1997 with effect as mentioned in Sch. 8 Pt. II(2), Note of the amending Act) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(2)**
- F4** Words in s. 129(2) repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(15), Note of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(15)**
- F5** S. 129(3)(5) repealed (31.7.1997 with effect as mentioned in Sch. 8 Pt. II(2), Note of the amending Act) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(2)**
- F6** S. 129(4)(6) repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(15), Note of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(15)**

Marginal Citations

- M1** 1970 c. 9.
- M2** 1989 c. 26.
- M3** 1991 c. 31.

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 129.