



# Finance Act 1996

## 1996 CHAPTER 8

### PART IV

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

### CHAPTER VI

#### MISCELLANEOUS PROVISIONS

#### *Reliefs*

#### [<sup>F1</sup>144 Vocational training.

- (1) Section 32 of the <sup>M1</sup>Finance Act 1991 (vocational training relief) shall be amended in accordance with the following provisions of this section.
- (2) In subsection (1) (application of section) for paragraph (ca) (individual has attained school leaving age etc at time of paying for the course) there shall be substituted—
  - “(ca) at the time the payment is made, the individual—
    - (i) in a case where the qualifying course of vocational training is such a course by virtue only of paragraph (b) of subsection (10) below, has attained the age of thirty, or
    - (ii) in any other case, has attained school-leaving age and, if under the age of nineteen, is not a person who is being provided with full-time education at a school,”.
- (3) For subsection (10) (meaning of “qualifying course of vocational training”) there shall be substituted—
  - “(10) In this section “qualifying course of vocational training” means—
    - (a) any programme of activity capable of counting towards a qualification—

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 144. (See end of Document for details)*

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- (i) accredited as a National Vocational Qualification by the National Council for Vocational Qualifications; or
- (ii) accredited as a Scottish Vocational Qualification by the Scottish Vocational Education Council; or
- (b) any course of training which—
  - (i) satisfies the conditions set out in the paragraphs of section 589(1) of the Taxes Act 1988 (qualifying courses of training etc),
  - (ii) requires participation on a full-time or substantially full-time basis, and
  - (iii) extends for a period which consists of or includes four consecutive weeks,
 but treating any time devoted to study in connection with the course as time devoted to the practical application of skills or knowledge.”

(4) This section applies to payments made on or after 6th May 1996.]

**Textual Amendments**

**F1** S. 144 repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt.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** 1991 c. 31.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 144.