



Finance Act 1996

1996 CHAPTER 8

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER VI

MISCELLANEOUS PROVISIONS

Reliefs

147 Withdrawal of relief for Class 4 contributions.

^{F1}(1)

- (2) In consequence of the provision made by subsection (1) above, in paragraph 3(2) of Schedule 2 to—
 - (a) the ^{M1}Social Security Contributions and Benefits Act 1992, and
 - (b) the ^{M2}Social Security Contributions and Benefits (Northern Ireland) Act 1992, the words “ (e) section 617(5) (relief for Class 4 contributions); ” shall be omitted.
- (3) This section shall have effect in relation to the year 1996-97 and subsequent years of assessment.

Textual Amendments

F1 S. 147(1) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1,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](#))

Marginal Citations

M1 1992 c. 4.

M2 1992 c. 7.

Status:

Point in time view as at 01/04/2009.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 147.