



# Finance Act 1996

## 1996 CHAPTER 8

### PART IV

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

### CHAPTER VI

#### MISCELLANEOUS PROVISIONS

#### *Personal pension schemes*

#### <sup>F1</sup>172 Return of contributions on or after death of member.

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#### **Textual Amendments**

**F1** S. 172 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 172.