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STATUTORY INSTRUMENTS

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**1992 No. 734**

**The Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) Regulations 1992**

**Adaptation of section 30 of the Taxes Management Act 1970**

6.—(1) In order to secure the performance of the obligation imposed by regulation 5, section 30 of the Taxes Management Act 1970(1) shall be adapted so that it applies to the tax for which the training provider is to account to the Board in accordance with that regulation as it applies to tax which has been repaid to a person which ought not to have been repaid to him.

(2) For the purposes of the adaptation required by paragraph (1), any reference in the said section 30 to the repayment of an amount of tax to any person which ought not to have been repaid to him shall be construed as including a reference to tax for which the training provider is to account to the Board in accordance with regulation 5.

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(1) 1970 c. 9; section 30 was substituted by section 149 of the Finance Act 1982 (c. 39) and the section as substituted was amended by paragraph 32 of Schedule 29 to the Income and Corporation Taxes Act 1988 (c. 1), section 105 of the Finance Act 1990 (c. 29) and (prospectively) by section 88(1) of the Finance (No. 2) Act 1987 (c. 51) and paragraph 10(3) of Schedule 29 to the Income and Corporation Taxes Act 1988.