



Finance Act 1990

1990 CHAPTER 29

PART IV

MISCELLANEOUS AND GENERAL

Miscellaneous

F1 123

Textual Amendments

F1 S. 123 repealed (31.7.1998 - this repeal does not have effect in relation to gas levy for the year 1997/1998 or any previous year) by 1998 c. 36, s. 165, **Sch. 27 Pt. V(3)** Note 1

F2 124 **Inheritance tax: restriction on power to require information.**

Textual Amendments

F2 S. 124 omitted (1.4.2010) by virtue of The Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009 (S.I. 2009/3054), art. 1, **Sch. para. 16(a)**

125 Information for tax authorities in other member States.

F3(1)

F4(2)

F5(3)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, Cross Heading: Miscellaneous. (See end of Document for details)

- F⁵(4)
- F⁶(5)
- F⁷(6)

Textual Amendments

F3 S. 125(1) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 83(a)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2

F4 S. 125(2) omitted (1.4.2009) by virtue of Finance Act 2008 (c. 9), s. 113(2), **Sch. 36 para. 83(a)** (with Sch. 36 para. 38); S.I. 2009/404, art. 2

F5 S. 125(3)(4) omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 26**

F6 S. 125(5) repealed (10.7.2003) by Finance Act 2003 (c. 14), **Sch. 43 Pt. 5(1)**

F7 S. 125(6) omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 26**

F⁸126 Pools payments for football ground improvements.

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Textual Amendments

F8 S. 126 repealed (with effect in accordance with Sch. 39 para. 19(3) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 39 para. 19(1)**

127 Definition of “local authority” for certain tax purposes.

- F⁹(1)
- F¹⁰(2)

- (3) Schedule 18 to this Act (consequential amendments) shall have effect.
- (4) This section shall be deemed to have come into force on 1st April 1990.

Textual Amendments

F9 S. 127(1) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

F10 S. 127(2) repealed (6.3.1992 with effect as mentioned in s. 289 (1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch. 12** (with ss.60, 101(1), 201(3), Sch. 11 paras. 20, 22, 26(2), 27).

128 Repayment of fees and charges.

- (1) This section applies where at the beginning of the day on which this Act is passed—
 - (a) an enactment confers power to make provision for payment of a fee or charge (however described), and

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- (b) sums paid in pursuance of provision made in exercise of the power are payable into the Consolidated Fund.
- (2) Subject to subsection (3) below, the enactment shall be treated as also conferring power to make provision about repayment of sums paid, or purported to be paid, in pursuance of provision made in exercise of the power.
- (3) Subsection (2) above shall not apply if the fee or charge is one—
- (a) repayment of which is prohibited or regulated by an enactment, or
 - (b) power to make provision about repayment of which is expressly conferred, or expressly negated, to any extent.
- (4) Without prejudice to the generality of the power conferred by virtue of subsection (2) above, the provision which may be made by virtue of that subsection includes provision—
- (a) that repayment shall be made only if a specified person is satisfied that specified conditions are met or in other specified circumstances;
 - (b) that repayment shall be made in part only;
 - (c) that, in the case of partial repayment, the amount repaid shall be a specified sum or determined in a specified manner; and
 - (d) for repayment of different amounts in different circumstances.
- (5) In subsection (4) above “specified” means specified in the instrument exercising the power.
- (6) In determining for the purposes of this section whether sums are payable into the Consolidated Fund, section 3 of the ^{M1}Government Trading Funds Act 1973 (payments into a trading fund) shall be disregarded.
- (7) In this section “enactment” includes Northern Ireland legislation as defined in section 24(5) of the ^{M2}Interpretation Act 1978.
- (8) An Order in Council under paragraph 1(1)(b) of Schedule 1 to the ^{M3}Northern Ireland Act 1974 (legislation for Northern Ireland in the interim period) which states that it is made only for purposes corresponding to those of this section—
- (a) shall not be subject to sub-paragraphs (4) and (5) of paragraph 1 of that Schedule (affirmative resolution of both Houses of Parliament); but
 - (b) shall be subject to annulment in pursuance of a resolution of either House.

Modifications etc. (not altering text)

- C1** S. 128 extended (16.7.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 13\(3\)](#)
S. 128 extended (3.5.1994) by [1994 c. 9, s. 5, Sch. 2 para. 28](#)
S. 128 amended (1.9.1994) by [1994 c. 22, ss. 58\(2\), 66\(1\)](#) (with s. 57(4))
- C2** S. 128 applied (8.2.2007) by [Wireless Telegraphy Act 2006 \(c. 36\), ss. 70\(3\), 126\(2\)](#)

Marginal Citations

- M1** 1973 c. 63.
M2 1978 c. 30.
M3 1974 c. 28.

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129 Settlement of stock disputes by deputy registrars.

In section 5 of the ^{M4}National Debt Act 1972 (settlement by Chief Registrar of friendly societies of disputes as to holdings on National Savings Stock Register)—

- (a) in subsection (1), after the words “Chief Registrar of friendly societies” there shall be inserted the words “ or a deputy appointed by him ”,
- (b) in subsection (2), after the words “Chief Registrar” there shall be inserted the words “ or deputy ”,
- (c) in subsection (3)(a), after the words “Chief Registrar of friendly societies” there shall be inserted the words “ or a deputy appointed by him ”, and
- (d) subsection (3)(b) shall cease to have effect.

Marginal Citations

M4 1972 c. 65.

130 Limit for local loans.

In section 4(1) of the ^{M5}National Loans Act 1968 (which provides that the aggregate of any commitments of the Public Works Loan Commissioners in respect of undertakings to grant local loans and any amount outstanding in respect of the principal of such loans shall not exceed £42,000 million or such other sum not exceeding £50,000 million as the Treasury may specify by order) for the words “£42,000 million” and “£50,000 million” there shall be substituted respectively “ £55,000 million ” and “ £70,000 million ”.

Marginal Citations

M5 1968 c. 13.

Changes to legislation:

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