



# Finance Act 1990

## 1990 CHAPTER 29

### PART IV

#### MISCELLANEOUS AND GENERAL

##### *Miscellaneous*

#### **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
  - (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 negatived, 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.

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, Section 128. (See end of Document for details)*

---

- (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 <sup>M1</sup>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 <sup>M2</sup>Interpretation Act 1978.
- (8) An Order in Council under paragraph 1(1)(b) of Schedule 1 to the <sup>M3</sup>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.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1990, Section 128.