



# Finance Act 1996

## 1996 CHAPTER 8

### PART IV

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

### CHAPTER V

#### SELF ASSESSMENT, GENERAL MANAGEMENT ETC.

#### *General*

#### **129 Claims for medical insurance and vocational training relief.**

- (1) Nothing in section 42 of the <sup>M1</sup>Taxes Management Act 1970 (procedure for making claims etc.), or Schedule 1A to that Act (claims etc. not included in returns), shall apply in relation to—
- <sup>F1</sup>(a) any claim under subsection (6)(b) of section 54 (medical insurance relief) of the <sup>M2</sup>Finance Act 1989 (“the 1989 Act”); or
  - <sup>F2</sup>(b) any claim under subsection (5)(b) of section 32 (vocational training relief) of the <sup>M3</sup>Finance Act 1991 (“the 1991 Act”).]
- (2) In [<sup>F3</sup>section 54(6)(b) of the 1989 Act and][<sup>F4</sup>section 32(5)(b) of the 1991 Act], after the words “on making a claim” there shall be inserted the words “ in accordance with regulations ”.
- <sup>F5</sup>(3) In section 57(1) of the 1989 Act (medical insurance relief: supplementary), after paragraph (a) there shall be inserted the following paragraph—
- “(aa) make provision for and with respect to appeals against a decision of an officer of the Board or the Board with respect to a claim under section 54(6)(b) above;”.
- <sup>F6</sup>(4) In section 33(1) of the 1991 Act (vocational training relief: supplementary), after paragraph (a) there shall be inserted the following paragraph—

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**Changes to legislation:** *There are currently no known outstanding effects for the Finance Act 1996, Section 129. (See end of Document for details)*

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“(aa) make provision for and with respect to appeals against a decision of an officer of the Board or the Board with respect to a claim under section 32(5)(b) above;”.]

[<sup>F5</sup>(5) Subsection (1)(a) above shall not apply in relation to claims made before the coming into force of regulations made by virtue of section 57(1)(aa) of the 1989 Act.]

[<sup>F6</sup>(6) Subsection (1)(b) above shall not apply in relation to claims made before the coming into force of regulations made by virtue of section 33(1)(aa) of the 1991 Act.]

#### **Textual Amendments**

- F1** S. 129(1)(a) repealed (31.7.1997 with effect as mentioned in Sch. 8 Pt. II(2), Note of the amending Act) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(2)**
- F2** S. 129(1)(b) repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(15), Note of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(15)**
- F3** Words in s. 129(2) repealed (31.7.1997 with effect as mentioned in Sch. 8 Pt. II(2), Note of the amending Act) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(2)**
- F4** Words in s. 129(2) repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(15), Note of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(15)**
- F5** S. 129(3)(5) repealed (31.7.1997 with effect as mentioned in Sch. 8 Pt. II(2), Note of the amending Act) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(2)**
- F6** S. 129(4)(6) repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(15), Note of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(15)**

#### **Marginal Citations**

- M1** 1970 c. 9.  
**M2** 1989 c. 26.  
**M3** 1991 c. 31.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 129.