



# Finance Act 1996

## 1996 CHAPTER 8

### PART IV

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

### CHAPTER VI

#### MISCELLANEOUS PROVISIONS

#### *Reliefs*

#### **147 Withdrawal of relief for Class 4 contributions.**

<sup>F1</sup>(1) .....

- (2) In consequence of the provision made by subsection (1) above, in paragraph 3(2) of Schedule 2 to—
- (a) the <sup>M1</sup>Social Security Contributions and Benefits Act 1992, and
  - (b) the <sup>M2</sup>Social Security Contributions and Benefits (Northern Ireland) Act 1992, the words “ (e) section 617(5) (relief for Class 4 contributions); ” shall be omitted.
- (3) This section shall have effect in relation to the year 1996-97 and subsequent years of assessment.

#### **Textual Amendments**

**F1** S. 147(1) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

#### **Marginal Citations**

**M1** 1992 c. 4.

**M2** 1992 c. 7.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Section 147.