



Finance Act 1960

1960 CHAPTER 44

PART II

INCOME TAX

41 Retirement annuities: relief for premiums

Subsection (3) of section twenty-three of the Finance Act, 1956 (which enables a premium for a retirement annuity paid after the end of a year of assessment but within the period beginning with the giving of notice of assessment for that year and ending six months after the assessment to qualify, in certain cases, for relief for that year) shall have effect, and be deemed always to have had effect, as if for the words from " beginning " to " ending " there were substituted the words " beginning with the end of that year and ending " ; and an election for the purposes of the said subsection (3) relating to a premium paid after the end of a year of assessment and before the date of the notice of assessment for that year shall in no case be out of time if made before the end of February, nineteen hundred and sixty-one.