
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: The Finance Act 1991. (See end of Document for details)

SCHEDULES

SCHEDULE 18

OVERDUE TAX AND EXCESSIVE PAYMENTS BY THE BOARD

The Finance Act 1991

[^{F1}14 (1) Section 33 of the ^{M1}Finance Act 1991 (vocational training) shall be amended in accordance with the following provisions of this paragraph.

(2) In subsection (3) (which applies specified provisions of the Taxes Management Act 1970 to the payment of an amount claimed under section 32(5)(b))—

(a) for paragraph (a) (which applies section 29(3)(c) of the Taxes Management Act 1970) there shall be substituted—

“(a) section 29(1)(c) (excessive relief) as it has effect apart from section 29(2) to (10) of that Act;”;

(b) in paragraph (b) (which applies section 30 of the ^{M2}Taxes Management Act 1970) after the words in parentheses there shall be inserted “ apart from subsection (1B) ”;

(c) in paragraph (c) (which applies section 88 of the Taxes Management Act 1970) for “section 88” there shall be substituted “ section 86 ”; and

(d) for the words following paragraph (d) there shall be substituted—

“shall apply in relation to an amount which is paid to any person by the Board as an amount recoverable by virtue of section 32(5)(b) above but to which that person is not entitled as if it were income tax which ought not to have been repaid and, where that amount was claimed by that person, as if it had been repaid as respects a chargeable period as a relief which was not due.”

(3) After subsection (3) there shall be inserted—

“(3A) In the application of section 86 of the Taxes Management Act 1970 by virtue of subsection (3) above in relation to sums due and payable by virtue of an assessment made under section 29(1)(c) or 30 of that Act, as applied by that subsection, the relevant date—

(a) in a case where the person falling within section 32(5) above has made any interim claim, within the meaning of regulations made under subsection (1) above, as respects some part of the year of assessment for which the assessment is made, is 1st January in that year of assessment; and

(b) in any other case, is the later of the following dates, that is to say—

(i) 1st January in the year of assessment for which the assessment is made; or

(ii) the date of the making of the payment by the Board which gives rise to the assessment.”]

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Textual Amendments

- F1** [Sch. 18 para. 14](#) 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\(15\)](#)
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Marginal Citations

- M1** [1991 c. 31](#).
- M2** [1970 c. 9](#).

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