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STATUTORY INSTRUMENTS

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**2011 No. 1037**

**The Enactment of Extra-Statutory Concessions Order 2011**

**Life assurance premium relief: repayment supplements**

7.—(1) Section 824 of the Income and Corporation Taxes Act 1988(1) (repayment supplements: individuals and others) is amended as follows.

(2) After subsection (2C)(2) insert—

“(2D) Subsection (1) shall apply—

- (a) to a repayment made as mentioned in section 270(4) (repayment of excess of life assurance premium relief clawed back over amount of liability)(3) as if the repayment were a repayment of income tax paid for the tax year in which the event concerned happened; and
- (b) to a payment made under paragraph 6(1) of Schedule 14 (payment where entitlement to life assurance premium relief has not been given by deduction) as if the payment were a repayment of income tax paid for the tax year in which the entitlement to relief arose.”.

(3) In subsection (3), after paragraph (ac)(4) insert—

“(ad) if the repayment is a payment falling within subsection (2D)(b), the relevant time is 31 January next following the end of the tax year in which the entitlement to relief arose;”.

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- (1) Subsection (1) was substituted by section 196 of, and paragraph 41(1) of Schedule 19 to, the Finance Act 1994, in relation to partnerships whose trades, professions or businesses are set up and commenced before 6th April 1994, with effect for the year 1997-98 and subsequent years of assessment, and otherwise with effect for the year 1996-97 and subsequent years of assessment. Subsections (2C) and (3)(ab) were inserted by section 90 (1) to (3) of the Finance Act 2001, in relation to repayments made on or after 11th May 2001.
  - (2) Subsection (2C) was inserted by section 90 of the Finance Act 2001, in relation to repayments made after 11th May 2001.
  - (3) Subsection (4) was amended by paragraphs 16 and 21 of Schedule 39 to the Finance Act 2008. This amendment comes into force on 1st April 2010, or on 1st April 2012 in certain circumstances.
  - (4) Subsection (3)(ac) was inserted by article 4(1)(a) of [S.I. 2010/157](#), with effect for the tax year 2010/11 and subsequent tax years.