



Finance Act 1997

1997 CHAPTER 16

PART V

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Investments etc.

F174 Enterprise investment scheme.

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Textual Amendments

F1 S. 74 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with Sch. 2)

F275 Venture capital trusts.

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Textual Amendments

F2 S. 75 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)

76 Stock lending and manufactured payments.

Schedule 10 to this Act (which makes provision for the treatment for the purposes of income tax, corporation tax and capital gains tax of stock lending arrangements and manufactured payments) shall have effect.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Investments etc.. (See end of Document for details)

F³77 Bond washing and repos.

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Textual Amendments
F3 S. 77 omitted (with effect in accordance with s. 66(8) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), s. 66\(4\)\(h\)](#)

F⁴78 National Savings Bank interest.

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Textual Amendments
F4 S. 78 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))

F⁵79 Payments under certain life insurance policies.

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Textual Amendments
F5 S. 79 omitted (with effect in accordance with Sch. 14 para. 18 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), Sch. 14 para. 17\(f\)](#)

80 Futures and options: transactions with guaranteed returns.

- F⁶(1)
- F⁶(2)
- F⁶(3)
- F⁶(4)
- F⁷(5)
- F⁷(6)
- F⁸(7)

Textual Amendments
F6 S. 80(1)-(4) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 3](#) (with [Sch. 2](#))
F7 S. 80(5)(6) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))
F8 S. 80(7) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 3](#) (with [Sch. 2](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading:
Investments etc..