



# 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**F1** S. 74 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with Sch. 2)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**F2** S. 75 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)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**F4** S. 78 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))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- F6** S. 80(1)-(4) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 3](#) (with [Sch. 2](#))
- F7** S. 80(5)(6) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))
- F8** S. 80(7) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 3](#) (with [Sch. 2](#))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..