



# Finance Act 1997

## 1997 CHAPTER 16

### PART V

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

##### *Schedule E*

#### <sup>F1</sup>61 Phasing out of relief for profit-related pay.

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##### Textual Amendments

**F1** S. 61 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1

#### <sup>F2</sup>62 Travelling expenses etc.

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##### Textual Amendments

**F2** S. 62 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

#### <sup>F3</sup>63 Work-related training.

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

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### Textual Amendments

- F3** S. 63 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

**Changes to legislation:**

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