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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1997, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 18

#### REPEALS

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**Modifications etc. (not altering text)**

- C1** S. 76(7) amendment to earlier affecting provision S.I. 1992/1655, reg. 4 (19.3.1997) by [The Friendly Societies \(Modification of the Corporation Tax Acts\) \(Amendment\) Regulations 1997 \(S.I. 1997/471\)](#), [reg. 4](#)

#### PART VI

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

- 2 The repeal in section 54(1) of the Capital Allowances Act 1990 does not apply where the purchaser acquired the relevant interest before that date.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Paragraph 2.