
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 18

REPEALS

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

- 3 Subject to Note 6 below, the repeals of the following provisions, that is to say—
- (a) sections 387(3)(f), 737, 737C(5), (6) and (11B) and 738(3) and (4) of the Taxes Act 1988,
 - (b) paragraphs 5 and 7(2) of Schedule 23A to that Act, and
 - (c) section 97(5) of the Finance Act 1996,
- together with the repeals listed in Note 4 below, have effect in relation to payments made on or after such day as may be appointed by order under paragraph 16(1) of Schedule 10 to this Act.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Paragraph 3.