
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997,
Cross Heading: Information to be provided about deemed FID. (See end of Document for details)

SCHEDULES

SCHEDULE 7

SPECIAL TREATMENT FOR CERTAIN DISTRIBUTIONS

Modifications etc. (not altering text)

C1 Sch. 7 excluded (28.4.1997) by S.I. 1997/1154, reg. 25(10)

Information to be provided about deemed FID

- [^{F19} (1) In section 246G(1)(d) of that Act (information to be provided about a foreign income dividend), after “carries no entitlement to a tax credit” there shall be inserted “ and, in the case of a qualifying distribution to which Schedule 7 to the Finance Act 1997 applies, that it is a foreign income dividend by virtue of paragraph 2(1) of that Schedule ”.
- (2) This paragraph has effect in relation to distributions made on or after 26th November 1996.]

Textual Amendments

F1 Sch. 7 para. 9 repealed (31.7.1997 with effect in accordance with s. 36 and Sch. 6 of the amending Act) by 1997 c. 58, s. 52, Sch. 8 Pt. II(11) Note (with s. 3(3))

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