

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)
Amendment of section 95 of the Taxes Act 1988	
8	<div><div>F1(1) . . . . .</div><div>(2) In that Act—<div><div>F2(a) . . . . .</div><div>(b) in section 234(1) (information relating to distributions), for “95(1)(c)” there shall be substituted “ 95(1A)(c) ”.</div></div></div></div>
	(3) This paragraph has effect in relation to distributions made on or after 26th November 1996.
Textual Amendments	
F1	Sch. 7 para. 8(1) repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)
F2	Sch. 7 para. 8(2)(a) repealed (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 3 (with Sch. 2)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, Paragraph 8.