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

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## SCHEDULES

### <sup>F1</sup>SCHEDULE 8

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#### Textual Amendments

**F1** Sch. 8 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 2](#) (with Sch. 2)

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