



Finance Act 1997

1997 CHAPTER 16

PART V

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Income tax charge, rates and reliefs

56 Blind person's allowance.

(1) In subsection (1) of section 265 of the Taxes Act 1988 (blind person's allowance), for "£1,250" there shall be substituted " £1,280 ".

^{F1}(2)

(3) Subsection (1) above shall apply for the year 1997-98 and, subject to subsection (2) above, for subsequent years of assessment.

Textual Amendments

F1 S. 56(2) omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of Finance Act 2009 (c. 10), Sch. 1 para. 6(h)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Section 56.