



# Finance Act 1997

## 1997 CHAPTER 16

### PART V

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

##### *Schedule E*

#### <sup>F1</sup>62 Travelling expenses etc.

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#### **Textual Amendments**

- F1** S. 62 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#) (with Sch. 7)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Section 62.