



Finance Act 1997

1997 CHAPTER 16

PART V

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Distributions etc.

69 Special treatment for certain distributions.

Schedule 7 to this Act (which makes provision for the treatment of distributions arising on the purchase etc. by a company of its own shares and for cases where a distribution has a connection with a transaction in securities) shall have effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Section 69.