



Finance Act 1997

1997 CHAPTER 16

PART V

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Distributions etc.

^{F1}73 Tax advantages to include tax credits.

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Textual Amendments

F1 S. 73 omitted (with effect in accordance with s. 66(5) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 66(3)(a)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Section 73.