



# Finance Act 1997

## 1997 CHAPTER 16

### PART V

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

##### *Leasing and loan arrangements*

#### **83 Loan relationships: transitions.**

- F1(1) .....
- F1(2) .....
- F1(3) .....
- F1(4) .....
- F1(5) .....

(6) Schedule 13 to this Act (which contains amendments of the transitional provisions in Schedule 15 to the Finance Act 1996) shall have effect.

#### **Textual Amendments**

**F1** S. 83(1)-(5) repealed (with effect in accordance with s. 52(3) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(6\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Section 83.