



# Finance Act 1997

## 1997 CHAPTER 16

### PART V

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

##### *Capital allowances*

**F1** **84** .....

#### Textual Amendments

**F1** [S. 84](#) repealed (22.3.2001 with effect as mentioned in [s. 579\(1\)](#) of the amending Act) by 2001 c. 2, s. 580, [Sch. 4](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Section 84.