



Finance (No. 2) Act 1997

1997 CHAPTER 58

PART III

INCOME TAX AND CORPORATION TAX

Relief for losses etc

^{F1}39 Carry-back of trading losses.

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Textual Amendments

- F1** S. 39 repealed (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

^{F2}40 Carry-back of loan relationship deficits.

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Textual Amendments

- F2** S. 40 repealed (1.4.2009) (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 450, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

^{F3}41 Restrictions on group relief.

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Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Cross Heading: Relief for losses etc. (See end of Document for details)

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Textual Amendments

- F3** S. 41 repealed (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Cross
Heading: Relief for losses etc.