



# Finance (No. 2) Act 1997

## 1997 CHAPTER 58

### PART III

#### INCOME TAX AND CORPORATION TAX

##### *Distributions, tax credits etc: avoidance*

#### 25 Repeal of s.95(5) of the Taxes Act 1988: consequential amendments.

- F<sup>1</sup>(1) .....
- F<sup>2</sup>(2) .....
- F<sup>2</sup>(3) .....
- F<sup>2</sup>(4) .....
- F<sup>3</sup>(5) .....
- F<sup>3</sup>(6) .....
- F<sup>4</sup>(7) .....

(8) This section has effect on and after 2nd July 1997.

#### Textual Amendments

- F1 S. 25(1) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), [Sch. 1 Pt. 10](#) Group 1
- F2 S. 25(2)(3)(4) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))
- F3 S. 25(5)(6) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), [Sch. 1 Pt. 10](#) Group 1
- F4 S. 25(7) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), [Sch. 1 Pt. 10](#) Group 1

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Section 25.