



# Finance (No. 2) Act 1997

## 1997 CHAPTER 58

### PART III

#### INCOME TAX AND CORPORATION TAX

#### *Relief for losses etc*

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**F1** S. 39 repealed (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Section 39.