



# Finance Act 1997

## 1997 CHAPTER 16

### PART V

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

##### *Double taxation relief*

#### **<sup>F1</sup>90 Restriction of relief for underlying tax.**

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##### **Textual Amendments**

- F1** S. 91 repealed (1.4.2010) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 10 Pt. 1](#) (with [Sch. 9 paras. 1-9, 22](#))

#### **<sup>F1</sup>91 Disposals of loan relationships with or without interest.**

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading:  
Double taxation relief.