



Finance Act 1997

1997 CHAPTER 16

PART V

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Relieved expenditure, losses etc.

^{F1}64 Postponed company donations to charity.

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Textual Amendments

- F1** S. 64 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))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}65 National Insurance contributions.

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Textual Amendments

- F2** S. 65 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

^{F3}66 Expenditure on production wells etc.

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

Textual Amendments

F3 S. 66 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

^{F4}67 Annuity business of insurance companies.

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Textual Amendments

F4 S. 67 omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 247\(h\)](#)

^{F5}68 Consortium claims for group relief.

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Textual Amendments

F5 S. 68 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))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 Act 1997, Cross Heading:
Relieved expenditure, losses etc..