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

SCHEDULES

SCHEDULE 15

CAPITAL ALLOWANCES: SCHEDULE A CASES ETC

Commencement

- 9 (1) Subject to sub-paragraph (2) below, this Schedule has effect—
- (a) for the purposes of income tax, in relation to the year 1997-98 and subsequent years of assessment; and
 - (b) for the purposes of corporation tax, in relation to accounting periods ending on or after 1st April 1997.

^{F1}(2)

Textual Amendments

- F1** Sch. 15 para. 9(2): By 2001 c. 2, s. 580, Sch. 4 it is provided (22.3.2001 with effect as mentioned in s. 579(1) of the amending Act) that Sch. 15 para. “(9)(2)” is repealed

Changes to legislation:

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