



# Finance Act 1997

## 1997 CHAPTER 16

### PART V

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

*Relieved expenditure, losses etc.*

**<sup>F1</sup>65 National Insurance contributions.**

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**Textual Amendments**

**F1** S. 65 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1,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](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Section 65.