
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Cross Heading: Section 231. (See end of Document for details)

SCHEDULES

SCHEDULE 4

TAX CREDITS, TAXATION OF DISTRIBUTIONS ETC

Modifications etc. (not altering text)

C1 [Sch. 4](#) applied (with modifications) (temp. from 6.4.1999 to 6.4.2004) by [S.I. 1998/1871](#), [reg. 4](#)

PART I

GENERAL

THE TAXES ACT 1988

Section 231

F14

Textual Amendments

F1 [Sch. 4 para. 4](#) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

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