



Finance (No. 2) Act 1997

1997 CHAPTER 58

PART III

INCOME TAX AND CORPORATION TAX

Distributions, tax credits etc: avoidance

^{F1}26 Purchase and sale of securities.

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Textual Amendments

F1 S. 26 omitted (21.7.2008) (with effect in accordance with s. 66(8) of the amending Act) by virtue of Finance Act 2008 (c. 9), s. 66(4)(i)(i)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Section 26.