



Finance (No. 2) Act 1997

1997 CHAPTER 58

PART III

INCOME TAX AND CORPORATION TAX

Distributions, tax credits etc: avoidance

^{F1}29 **Unauthorised unit trusts.**

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Textual Amendments

F1 S. 29 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 378, [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Section 29.