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*Status: Point in time view as at 31/07/1998.*

*Changes to legislation: Finance Act 1994, Section 197 is up to date with all changes known to be in force on or before 30 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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# Finance Act 1994

## 1994 CHAPTER 9

### PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER III

MANAGEMENT: SELF-ASSESSMENT ETC.

*Miscellaneous and supplemental*

<sup>F1</sup>197 .....

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#### **Textual Amendments**

**F1** S. 197 repealed (31.7.1998 with effect as mentioned in the Note to Sch. 27 Pt. III(28) of the repealing Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(28)**

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**Changes to legislation:**

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