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*Status: Point in time view as at 14/08/2007.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 178. (See end of Document for details)*

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# Finance Act 1996

## 1996 CHAPTER 8

### PART IV

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

### CHAPTER VI

#### MISCELLANEOUS PROVISIONS

#### *Special cases*

#### <sup>F1</sup>178 Sub-contractors in the construction industry.

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#### **Textual Amendments**

**F1** S. 178 repealed (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004](#) (c. 12), [Sch. 42 Pt. 2\(7\)](#)

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**Changes to legislation:**

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