

Status: Point in time view as at 19/03/1997.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 18

REPEALS

PART VI

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

- 6 The repeal of section 737(8) of the Taxes Act 1988 has effect subject to paragraph 16(3) of Schedule 10 to this Act; and the repeal of the entry relating to section 737(8) in the Table in section 98 of the Taxes Management Act 1970 has effect accordingly.

These repeals have effect in accordance with paragraph 9(1) of Schedule 15 to this Act.

(11) Capital allowances: Schedule A cases

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	Section 32. In section 379A(2)— (a) in paragraph (a), the word “relevant”; and (b) the words after paragraph (b).
1990 c. 1.	The Capital Allowances Act 1990.	In section 67(3), the words from “shall be made” to “corporation tax,”. Section 73(4). In section 141— (a) in subsection (2), the words “Subject to subsection (3) below,”; and (b) subsections (3), (4) and (6). In Schedule 1, paragraph 8(2).
1995 c. 4.	The Finance Act 1995.	In Schedule 6, paragraphs 8, 31 and 33.

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1996 c. 8.	The Finance Act 1996.	In Schedule 21, paragraph 34.
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(12) Capital allowances: fixtures

Chapter	Short title	Extent of repeal
1990 c. 1.	The Capital Allowances Act 1990.	In section 51(8), paragraph (b). In section 54(1), paragraph (c) and the word “and” immediately preceding it. In section 55(4), paragraph (b) and the word “or” immediately preceding it. In section 56, paragraph (c). Section 59(10).
1991 c. 31.	The Finance Act 1991.	In Schedule 14, paragraph 10.

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