



# Finance Act 1997

## 1997 CHAPTER 16

### PART V

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

##### *Distributions etc.*

#### **69 Special treatment for certain distributions.**

Schedule 7 to this Act (which makes provision for the treatment of distributions arising on the purchase etc. by a company of its own shares and for cases where a distribution has a connection with a transaction in securities) shall have effect.

**Status:**

Point in time view as at 08/05/2012.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Section 69.