

Status: Point in time view as at 31/01/2013.

Changes to legislation: Finance Act 1998, Cross Heading: Double taxation relief is up to date with all changes known to be in force on or before 04 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)



Finance Act 1998

1998 CHAPTER 36

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

INCOME TAX AND CORPORATION TAX

Double taxation relief

^{F1}103 Restriction of relief on certain interest and dividends.

.....

Textual Amendments

F1 Ss. 103-105 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10 Group 1

^{F1}104 Adjustments of interest and dividends for spared tax etc.

.....

Textual Amendments

F1 Ss. 103-105 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10 Group 1

Status: Point in time view as at 31/01/2013.

Changes to legislation: Finance Act 1998, Cross Heading: Double taxation relief is up to date with all changes known to be in force on or before 04 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)

F¹105 Meaning of “financial expenditure”.

.....

Textual Amendments

F1 Ss. 103-105 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10**
 Group 1

F²106 Underlying tax reflecting interest or dividends.

.....

Textual Amendments

F2 Ss. 106, 107 repealed (1.4.2010) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 10 Pt. 1** (with Sch. 9 paras. 1-9, 22)

F²107 Notification of foreign tax adjustment.

.....

Textual Amendments

F2 Ss. 106, 107 repealed (1.4.2010) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 10 Pt. 1** (with Sch. 9 paras. 1-9, 22)

Status:

Point in time view as at 31/01/2013.

Changes to legislation:

Finance Act 1998, Cross Heading: Double taxation relief is up to date with all changes known to be in force on or before 04 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.