



# Finance (No. 2) Act 1997

## 1997 CHAPTER 58

### PART III

#### INCOME TAX AND CORPORATION TAX

#### *Capital allowances and finance leases*

**F1**44 .....

#### Textual Amendments

**F1** S. 44 repealed (22.3.2001 with effect as mentioned in [s. 579\(1\)](#) of the amending Act) by 2001 c. 2, s. 580, [Sch. 4](#)

**F2**45 .....

#### Textual Amendments

**F2** S. 45 repealed (22.3.2001 with effect as mentioned in [s. 579\(1\)](#) of the amending Act) by 2001 c. 2, s. 580, [Sch. 4](#)

**F3**46 .....

#### Textual Amendments

**F3** S. 46 repealed (22.3.2001 with effect as mentioned in [s. 579\(1\)](#) of the amending Act) by 2001 c. 2, s. 580, [Sch. 4](#)

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*Changes to legislation:* There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Cross Heading: Capital allowances and finance leases. (See end of Document for details)

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F4 47 .....

**Textual Amendments**

**F4** S. 47 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the amending Act) by 2001 c. 2, s. 580, **Sch. 4**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Cross  
Heading: Capital allowances and finance leases.