



Finance (No. 2) Act 1997

1997 CHAPTER 58

PART III

INCOME TAX AND CORPORATION TAX

Capital allowances for small and medium-sized businesses

F142

Textual Amendments

F1 S. 42 repealed (22.3.2001 with effect as mentioned in [s. 579\(1\)](#) of the amending Act) by 2001 c. 2, s. 580, [Sch. 4](#)

F243

Textual Amendments

F2 S. 43 repealed (22.3.2001 with effect as mentioned in [s. 579\(1\)](#) of the amending Act) by 2001 c. 2, s. 580, [Sch. 4](#)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 for small and medium-sized businesses.