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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Cross Heading: Section 238. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 4

#### TAX CREDITS, TAXATION OF DISTRIBUTIONS ETC

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**Modifications etc. (not altering text)**

**C1** [Sch. 4](#) applied (with modifications) ( temp. from 6.4.1999 to 6.4.2004) by [S.I. 1998/1871](#), [reg. 4](#)

#### PART I

#### GENERAL

### THE TAXES ACT 1988

#### *Section 238<sup>F1F1</sup>*

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**Textual Amendments**

**F1** [Sch. 4 para. 8](#) repealed (31.7.1998 with effect as mentioned in Sch. 27 Pt. III(2) Note of the amending Act) by 1998 c. 36, ss. 31, 165, Sch. 3 para. 45, [Sch. 27 Pt. III\(2\)](#) Note

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