

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

SCHEDULES

SCHEDULE 4

TAX CREDITS, TAXATION OF DISTRIBUTIONS ETC

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 II

INSURANCE COMPANIES AND LLOYD’S UNDERWRITERS

THE TAXES ACT 1988

Section 231B

26 (1) In section 231B of the Taxes Act 1988, in subsection (4)(b), the words “or 441A(7)” shall be omitted.

(2) This paragraph has effect in relation to distributions made on or after 6th April 1999.

Section 434

^{F1}27

Textual Amendments

F1 [Sch. 4 para. 27](#) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

Section 441A

28 (1) In section 441A, subsections (2) to (8) (regulations about tax credits to which insurance companies are entitled) shall cease to have effect.

(2) This paragraph has effect in relation to distributions made on or after 6th April 1999.

Schedule 19AC

^{F2}29

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Textual Amendments

F2 Sch. 4 para. 29 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10
Group 1

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