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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Paragraph 20. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### FOREIGN INCOME DIVIDENDS

##### *Section 171 of the Finance Act 1993*

- 20 (1) Section 171 of the <sup>M1</sup>Finance Act 1993 (taxation of profits and allowance of losses of Lloyd's underwriters) shall be amended as follows.
- (2) Subsection (2A) (which makes provision in relation to foreign income dividends) shall cease to have effect.
- (3) This paragraph has effect in relation to distributions made on or after 6th April 1999.

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#### **Marginal Citations**

**M1** 1993 c. 34.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Paragraph 20.