



# Finance Act 1998

## 1998 CHAPTER 36

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### INCOME TAX AND CORPORATION TAX

#### *Double taxation relief*

#### **<sup>F1</sup>103 Restriction of relief on certain interest and dividends.**

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#### **Textual Amendments**

**F1** Ss. 103-105 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10 Group 1

#### **<sup>F1</sup>104 Adjustments of interest and dividends for spared tax etc.**

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#### **Textual Amendments**

**F1** Ss. 103-105 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10 Group 1

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Double taxation relief. (See end of Document for details)*

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**F<sup>1</sup>105 Meaning of “financial expenditure”.**

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**Textual Amendments**  
**F1** Ss. 103-105 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10**  
Group 1

**F<sup>2</sup>106 Underlying tax reflecting interest or dividends.**

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**Textual Amendments**  
**F2** Ss. 106, 107 repealed (1.4.2010) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 10 Pt. 1** (with Sch. 9 paras. 1-9, 22)

**F<sup>2</sup>107 Notification of foreign tax adjustment.**

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**Textual Amendments**  
**F2** Ss. 106, 107 repealed (1.4.2010) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 10 Pt. 1** (with Sch. 9 paras. 1-9, 22)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading:  
Double taxation relief.