



# Finance Act 1996

## 1996 CHAPTER 8

### PART IV

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

### CHAPTER II

#### LOAN RELATIONSHIPS

##### *Miscellaneous other provisions*

#### <sup>F1</sup>**100 Money debts etc not arising from the lending of money**

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##### **Textual Amendments**

**F1** S. 100 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 435, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

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

**C1** Pt. 4 Ch. 2 modified (20.7.2005) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), **Sch. 7 para. 14(5)-(7)**

#### <sup>F2</sup>**101 Financial instruments.**

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##### **Textual Amendments**

**F2** S. 101 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 436, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

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**Status:** Point in time view as at 01/04/2009.

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Miscellaneous other provisions. (See end of Document for details)

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**F<sup>3</sup>102 Discounted securities: income tax provisions.**

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**Textual Amendments**

- F3** S. 102 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 487, Sch. 3](#) (with Sch. 2)

**Status:**

Point in time view as at 01/04/2009.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Cross Heading:  
Miscellaneous other provisions.