
Status: Point in time view as at 29/04/1996. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 74. (See end of Document for details)

SCHEDULES

SCHEDULE 14

LOAN RELATIONSHIPS: MINOR AND CONSEQUENTIAL AMENDMENTS

The Finance Act 1993 (c. 34)

- 74 In section 167 of that Act (orders and regulations relating to exchange gains and losses), after subsection (5) there shall be inserted the following subsections—
- “(5A) Without prejudice to the generality of any power of the Treasury to amend regulations made under this Chapter, every such power shall include power to make such modifications of any regulations so made as the Treasury consider appropriate in consequence of the provisions of Chapter II of Part IV of the Finance Act 1996 (loan relationships).
- (5B) The power to make any such modifications as are mentioned in subsection (5A) above shall be exercisable so as to apply those modifications in relation to any accounting period of a company ending on or after 1st April 1996.”

Status:

Point in time view as at 29/04/1996. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 74.