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*Status: Point in time view as at 01/04/2015.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 85C. (See end of Document for details)*

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# Finance Act 1996

## 1996 CHAPTER 8

### PART IV

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

### CHAPTER II

#### LOAN RELATIONSHIPS

*Computational provisions etc.*

#### <sup>F1</sup> 85C Amounts not fully recognised for accounting purposes

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#### Textual Amendments

**F1** S. 85C repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 411, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

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