



Finance Act 1996

1996 CHAPTER 8

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

LOAN RELATIONSHIPS

[^{F1}Shares treated as loan relationships]

^{F2}[^{F1}91A]Shares subject to outstanding third party obligations

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Textual Amendments

- F1** S. 91A and cross-heading inserted (with effect in accordance with Sch. 7 para. 10(7) of the amending Act) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), [Sch. 7 para. 10\(1\)\(2\)](#)
- F2** S. 91A repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 1 para. 417](#), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

Modifications etc. (not altering text)

- C1** Pt. 4 Ch. 2 modified by 1988 c. 1, s. 774B(5)(a) (as inserted (with effect in accordance with Sch. 6 para. 6(2)-(7) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 6 para. 6\(1\)](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 91A.