



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]

^{F1}**91F** Power to add, vary or remove Conditions for section 91B(6)(b)

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Textual Amendments

F1 S. 91F repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009](#) (c. 4), s. 1329(1), Sch. 1 para. 422, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Status:

Point in time view as at 01/04/2022.

Changes to legislation:

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