
Status: Point in time view as at 03/04/2006.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Section 92A. (See end of Document for details)



Finance Act 1996

1996 CHAPTER 8

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

LOAN RELATIONSHIPS

Special cases

^{F1}92A Convertible securities etc: debtor relationships

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Textual Amendments

F1 S. 92A repealed (with effect in accordance with s. 52(3) of the amending Act) by [Finance Act 2004](#) (c. 12), Sch. 10 para. 10, [Sch. 42 Pt. 2\(6\)](#)

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