



Finance Act 1996

1996 CHAPTER 8

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

LOAN RELATIONSHIPS

Special cases

^{F1}97 **Manufactured interest.**

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Textual Amendments

- F1** S. 97 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 1 para. 432, Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#)) (as amended (with effect in accordance with [Sch. 30 para. 5\(3\)](#) of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 30 para. 5\(2\)](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 97.