
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Paragraph 18. (See end of Document for details)*

SCHEDULES

SCHEDULE 6

AVOIDANCE INVOLVING FINANCIAL ARRANGEMENTS

Loan relationships: meaning of “fair value” in Chapter 2 of Part 4 of FA 1996

^{F1}18

Textual Amendments

F1 Sch. 6 paras. 11-19 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 18.