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*Status: Point in time view as at 01/08/2023.*

*Changes to legislation: Finance Act 2007, Cross Heading: Loan relationships: amounts not fully recognised for accounting purposes is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 5

#### AVOIDANCE INVOLVING FINANCIAL ARRANGEMENTS

*Loan relationships: amounts not fully recognised for accounting purposes*

<sup>F1</sup>11 .....

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**Textual Amendments**

**F1** Sch. 5 paras. 11-16 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

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