

*Status: Point in time view as at 13/08/2009.*

**Changes to legislation:** Finance Act 2008, Cross Heading: Non-qualifying shares is up to date with all changes known to be in force on or before 26 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)

## SCHEDULES

### SCHEDULE 22 **U.K.**

#### AVOIDANCE INVOLVING FINANCIAL ARRANGEMENTS

##### *Non-qualifying shares*

<sup>F1</sup>13 .....

#### **Textual Amendments**

**F1** Sch. 22 paras. 3-16 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

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