

Finance Act 2010

2010 CHAPTER 13

PART 2

ANTI-AVOIDANCE AND REVENUE PROTECTION

Loan relationships and derivative contracts

46 Risk transfer schemes

Schedule 16 contains provision about risk transfer schemes.

Status:

Point in time view as at 06/04/2012.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Section 46.