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*Status: Point in time view as at 17/07/2012.*

**Changes to legislation:** Corporation Tax Act 2010, Cross Heading: Application of Chapter 2 of Part 16 (finance arrangements) to pre-6 June 2006 arrangements is up to date with all changes known to be in force on or before 23 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 2

#### TRANSITIONALS AND SAVINGS ETC

#### PART 16

#### FACTORING OF INCOME ETC

#### *Application of Chapter 2 of Part 16 (finance arrangements) to pre-6 June 2006 arrangements*

- 87 Chapter 2 of Part 16 has no effect in relation to an arrangement made before 6 June 2006 so far as section 43B or 43D of ICTA applies to the arrangement (sections 43B and 43D of ICTA contain provision about rent factoring: their repeal by paragraph 1 of Schedule 6 to FA 2006 does not apply in relation to pre-6 June 2006 transactions).

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