

# Finance Act 1996

### **1996 CHAPTER 8**

### PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### **CHAPTER II**

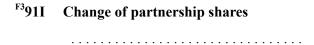
LOAN RELATIONSHIPS

[F1Partnerships]

### **Textual Amendments**

F1 Ss. 91H, 91I and cross-heading inserted (with effect in accordance with Sch. 22 para. 17(3) of the amending Act) by Finance Act 2008 (c. 9), Sch. 22 para. 17(1)

# Textual Amendments F2 S. 91H repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 424, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)



Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Partnerships. (See end of Document for details)

### **Textual Amendments**

F3 S. 91I repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 425, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Partnerships.