



Finance Act 1996

1996 CHAPTER 8

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

LOAN RELATIONSHIPS

[^{F1}Partnerships]

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\(1\)](#)

^{F2}**91H** Payments in return for capital contribution

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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- F2** [S. 91H](#) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 1 para. 424](#), [Sch. 3 Pt. 1](#)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](#))

^{F3}**91I** Change of partnership shares

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

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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- F3** S. 91I repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 425, **Sch. 3 Pt. 1** (with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.