



Finance Act 1999

1999 CHAPTER 16

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Advance pricing agreements and CFCs

^{F1}85 Advance pricing agreements etc.

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Textual Amendments

- F1** S. 85 repealed (1.4.2010 with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 116, Sch. 10 Pt. 2](#) (with Sch. 9 paras. 1-9, 22)

^{F2}86 Provisions supplementary to s. 85.

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Textual Amendments

- F2** S. 86(1)-(10) repealed (1.4.2010 with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 117, Sch. 10 Pt. 2](#) (with Sch. 9 paras. 1-9, 22)

^{F3}87 Effect of section 85 agreements on non-parties.

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Changes to legislation: Finance Act 1999, Cross Heading: Advance pricing agreements and CFCs is up to date with all changes known to be in force on or before 25 January 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) View outstanding changes

Textual Amendments

- F3** S. 87 repealed (1.4.2010 with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 8 para. 118](#), **Sch. 10 Pt. 2** (with [Sch. 9 paras. 1-9, 22](#))

^{F4}**88 Controlled foreign companies.**

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Textual Amendments

- F4** S. 88 omitted (with effect in accordance with [Sch. 16 para. 6](#) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 16 para. 5(e)** (with [Sch. 16 paras. 78](#))

Changes to legislation:

Finance Act 1999, Cross Heading: Advance pricing agreements and CFCs is up to date with all changes known to be in force on or before 25 January 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.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by [1999 c. 16 s. 123\(3\)s. 123\(4\)139Sch. 20 Pt. 5\(6\)](#) Note