
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross
Heading: Structured finance arrangements: factoring of income receipts etc. (See end of Document for details)

SCHEDULES

SCHEDULE 6

AVOIDANCE INVOLVING FINANCIAL ARRANGEMENTS

Structured finance arrangements: factoring of income receipts etc

^{F1}6

Textual Amendments

- F1** Sch. 6 para. 6 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 3 Pt. 2](#) (with [Sch. 2](#)) and repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 10 Pt. 10](#) (with [Sch. 9 paras. 1-9, 22](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading:
Structured finance arrangements: factoring of income receipts etc.