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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2006, Paragraph 12. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### AVOIDANCE INVOLVING FINANCIAL ARRANGEMENTS

*Loan relationships: amounts not fully recognised for accounting purposes*

<sup>F1</sup>12 .....

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**Textual Amendments**

**F1** Sch. 6 paras. 11-19 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 12.