

*Status: Point in time view as at 22/03/2006. This version of this provision is not valid for this point in time.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Section 76. (See end of Document for details)*



# Finance Act 2006

## 2006 CHAPTER 25

### PART 3 **U.K.**

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 8 **U.K.**

AVOIDANCE: MISCELLANEOUS

*Financial instruments*

VALID FROM 19/07/2006

#### **76** Avoidance involving financial arrangements **U.K.**

Schedule 6 (which makes provision in relation to tax avoidance involving financial arrangements) has effect.

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