



Finance Act 2006

2006 CHAPTER 25

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 9

MISCELLANEOUS PROVISIONS

Alternative finance arrangements

^{F1}97 **Beneficial loans to employees**

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Textual Amendments

- F1** S. 97 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8 para. 217, **Sch. 10 Pt. 7** (with Sch. 9 paras. 1-9, 22)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Section 97.