



Finance Act 1995

1995 CHAPTER 4

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Benefits in kind

^{F1}45 Beneficial loan arrangements: replacement loans.

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Textual Amendments

- F1** Ss. 43-45 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Section 45.