

# Finance Act 1996

# **1996 CHAPTER 8**

#### PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### **CHAPTER II**

LOAN RELATIONSHIPS

Computational provisions etc.

84	Debits and credits brought into account.
Text	ual Amendments
F1	iai Amenuments
1.1	S. 84 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act

# F284A Exchange gains and losses from loan relationships

### **Textual Amendments**

F2 S. 84A repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 408, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

Status: Point in time view as at 01/04/2009.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Computational provisions etc.. (See end of Document for details)

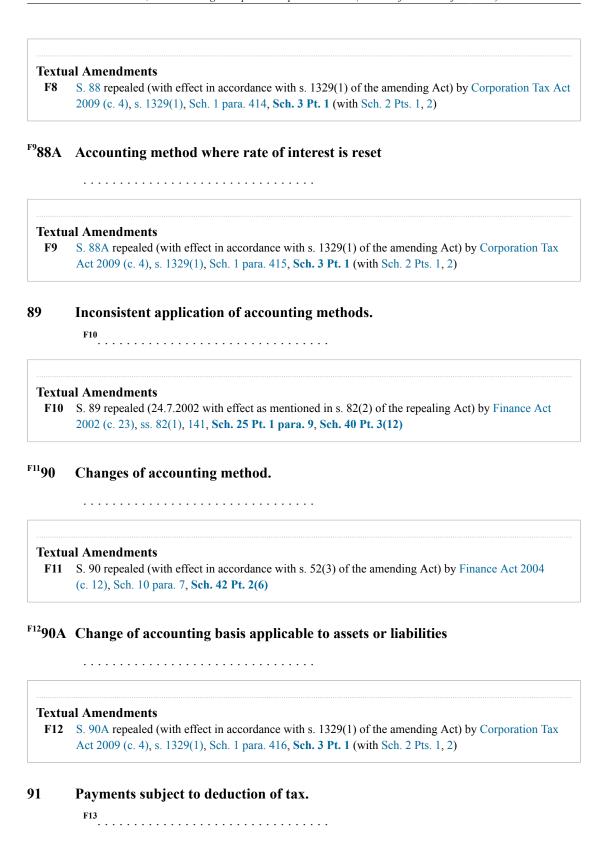
<sup>F3</sup> 85A	Computation in accordance with generally accepted accounting practice
F3	S. 85A repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 409, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)
<sup>F4</sup> 85B	Amounts recognised in determining company's profit or loss
Textu	al Amendments
F4	S. 85B repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 410, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)
<sup>F5</sup> 85C	Amounts not fully recognised for accounting purposes
Textu	al Amendments
F5	S. 85C repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 411, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)
<sup>F6</sup> 87	Accounting method where parties have a connection.
Textu	al Amendments
F6	S. 87 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 412, <b>Sch. 3 Pt. 1</b> (with Sch. 2 Pts. 1, 2)
<sup>F7</sup> 87A	Meaning of "control" in section 87
Textu	al Amendments
F7	S. 87A repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 413, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)
<sup>F8</sup> 88	Exemption from section 87 in certain cases.

Part IV – Income Tax, Corporation Tax and Capital Gains Tax

Chapter II – Loan relationships Document Generated: 2024-04-10

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# **Textual Amendments**

F13 S. 91 repealed (24.7.2002 with effect as mentioned in s. 82(2) of the repealing Act) by Finance Act 2002 (c. 23), ss. 82(1), 141, Sch. 25 Pt. 1 para. 11, Sch. 40 Pt. 3(12)

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### **Changes to legislation:**

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