



Finance Act 1996

1996 CHAPTER 8

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

LOAN RELATIONSHIPS

Taxation of profits and gains and relief for deficits

^{F1}82 Method of bringing amounts into account.

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Textual Amendments

F1 S. 82 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 405, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

^{F2}83 Non-trading deficit on loan relationships.

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Textual Amendments

F2 S. 83 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 406, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Cross Heading:
Taxation of profits and gains and relief for deficits.