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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1996, Paragraph 24. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 14

#### LOAN RELATIONSHIPS: MINOR AND CONSEQUENTIAL AMENDMENTS

##### *The Taxes Act 1988*

- 24 Where this Chapter has effect in relation to any accounting period in relation to which section 434B of that Act (treatment of interest and annuities in the case of insurance companies) has effect without the amendments made by section 165 of this Act, that section of that Act shall have effect in relation to that period as if the words “interest or”, in each place where they occur, were omitted.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 24.