



Finance Act 1996

1996 CHAPTER 8

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

LOAN RELATIONSHIPS

Special cases

^{F1}92 **Convertible securities etc: creditor relationships**

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Textual Amendments

F1 S. 92 repealed (with effect in accordance with s. 52(3) of the amending Act) by [Finance Act 2004](#) (c. 12), Sch. 10 para. 9, [Sch. 42 Pt. 2\(6\)](#)

Modifications etc. (not altering text)

C1 S. 92 modified (27.7.1999) by [1999 c. 16, s. 65\(9\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 92.