

Finance Act 2006

2006 CHAPTER 25

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 8

AVOIDANCE: MISCELLANEOUS

Financial instruments

Avoidance involving financial arrangements

Schedule 6 (which makes provision in relation to tax avoidance involving financial arrangements) has effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Financial instruments.