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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2006, Cross Heading:  
Derivative contracts: meaning of “fair value” in Schedule 26 to FA 2002. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 6

#### AVOIDANCE INVOLVING FINANCIAL ARRANGEMENTS

*Derivative contracts: meaning of “fair value” in Schedule 26 to FA 2002*

<sup>F1</sup>24 .....

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**Textual Amendments**

**F1** Sch. 6 paras. 21-24 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

**Changes to legislation:**

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Derivative contracts: meaning of "fair value" in Schedule 26 to FA 2002.