

# 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, Section 76.