



# Finance Act 2006

## 2006 CHAPTER 25

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 8

#### AVOIDANCE: MISCELLANEOUS

#### *Intangible fixed assets*

#### <sup>F1</sup>77 Treating assets as “existing assets” etc

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#### Textual Amendments

- F1** S. 77 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009](#) (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1,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:**

There are currently no known outstanding effects for the Finance Act 2006, Section 77.