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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Cross Heading: Shares treated as loan relationships. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 7

#### AVOIDANCE INVOLVING FINANCIAL ARRANGEMENTS

##### *Shares treated as loan relationships*

<sup>F1</sup>10 .....

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**Textual Amendments**

- F1** Sch. 7 para. 10 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)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 (No. 2) Act 2005, Cross  
Heading: Shares treated as loan relationships.