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**Status:** Point in time view as at 22/03/2006. This version of this cross heading contains provisions that are not valid for this point in time.

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Loan relationships: amounts not fully recognised for accounting purposes. (See end of Document for details)

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## SCHEDULES

VALID FROM 19/07/2006

### SCHEDULE 6

#### AVOIDANCE INVOLVING FINANCIAL ARRANGEMENTS

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