Finance Act 2004

2004 CHAPTER 12

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 6

EXEMPTION FROM INCOME TAX FOR CERTAIN INTEREST AND ROYALTY PAYMENTS

Special relationships and anti-avoidance

[F1]104 Anti-avoidance

. . . . . .

Textual Amendments

F1 S. 104 repealed (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 638, **Sch. 3** (with Sch. 2)

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2004, Section 104.