



Finance (No. 2) Act 2005

2005 CHAPTER 22

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 4

AVOIDANCE INVOLVING TAX ARBITRAGE

^{F1}24 Deduction cases

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Textual Amendments

- F1** Ss. 24-28 repealed (1.4.2010, with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 152, Sch. 10 Pt. 3](#) (with Sch. 9 paras. 1-9, 22)

^{F1}25 Rules relating to deductions

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Textual Amendments

- F1** Ss. 24-28 repealed (1.4.2010, with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 152, Sch. 10 Pt. 3](#) (with Sch. 9 paras. 1-9, 22)

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Chapter 4. (See end of Document for details)

F126 Receipts cases

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Textual Amendments
F1 Ss. 24-28 repealed (1.4.2010, with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 152, Sch. 10 Pt. 3](#) (with Sch. 9 paras. 1-9, 22)

F127 Rule as to qualifying payment

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Textual Amendments
F1 Ss. 24-28 repealed (1.4.2010, with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 152, Sch. 10 Pt. 3](#) (with Sch. 9 paras. 1-9, 22)

F128 Notices under sections 24 and 26

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Textual Amendments
F1 Ss. 24-28 repealed (1.4.2010, with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 152, Sch. 10 Pt. 3](#) (with Sch. 9 paras. 1-9, 22)

F229 Amendments relating to company tax returns

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Textual Amendments
F2 S. 29 repealed (1.4.2010, with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 10 Pt. 3](#) (with Sch. 9 paras. 1-9, 22)

F330 Interpretation

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Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Chapter 4. (See end of Document for details)

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Textual Amendments

- F3** S. 30 repealed (1.4.2010, with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8 para. 153, **Sch. 10 Pt. 3** (with Sch. 9 paras. 1-9, 22)

F⁴31 Commencement

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Textual Amendments

- F4** S. 31 repealed (1.4.2010, with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8 para. 154, **Sch. 10 Pt. 3** (with Sch. 9 paras. 1-9, 22)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Chapter 4.