

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Paragraph 18. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 7

#### AVOIDANCE INVOLVING FINANCIAL ARRANGEMENTS

*Transferee leaving group after replacing transferor as party to loan relationship*

<sup>F1</sup>18 .....

---

**Textual Amendments**

- F1** Sch. 7 paras. 15-18 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)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, Paragraph 18.