



# Finance (No. 2) Act 2005

## 2005 CHAPTER 22

### PART 2

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 4

#### AVOIDANCE INVOLVING TAX ARBITRAGE

#### <sup>F1</sup>27 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- F1** Ss. 24-28 repealed (1.4.2010, with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\),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)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Section 27.