

# Finance (No. 2) Act 2005

## **2005 CHAPTER 22**

#### PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 6

**MISCELLANEOUS** 

Financial avoidance etc

## 39 Avoidance involving financial arrangements

Schedule 7 (which makes provision in relation to tax avoidance involving financial arrangements) has effect.