



Finance Act 2005

2005 CHAPTER 7

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 6

FILM RELIEF

Companies benefited by film relief: exit charges

^{F1}66 When a chargeable event occurs

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Textual Amendments

- F1** Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

^{F1}67 Consequences of a chargeable event: exit event X or Y

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Textual Amendments

- F1** Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Companies benefited by film relief: exit charges. (See end of Document for details)

F168 Exit event Z: a relevant disposal at an undervalue

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Textual Amendments
F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

F169 Consequences of a chargeable event: exit event Z

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Textual Amendments
F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

F170 Valuation of the “rights to guaranteed income” and “disposed rights”

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Textual Amendments
F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

F171 Meaning of “company” and related terms

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Textual Amendments
F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Cross Heading:
Companies benefited by film relief: exit charges.