



Finance Act 2005

2005 CHAPTER 7

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 7

^{F1}AVOIDANCE INVOLVING PARTNERSHIP

Partners: recovery of excess relief

^{F1}74 Recovery of excess relief given under section 380 or 381 of ICTA

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Textual Amendments

F1 Ss. 74-78 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 600, [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

^{F1}75 Computing the chargeable amount

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Textual Amendments

F1 Ss. 74-78 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 600, [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Partners: recovery of excess relief. (See end of Document for details)

F176 Meaning of “relevant loss”

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Textual Amendments

- F1** Ss. 74-78 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 600, [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

F177 Transitional provision for years of assessment before the year 2005-06

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Textual Amendments

- F1** Ss. 74-78 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 600, [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

F178 Consequential amendments

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