



Finance Act 2005

2005 CHAPTER 7

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 7

^{F1}AVOIDANCE INVOLVING PARTNERSHIP

Partners: restrictions on relief

^{F1}72 **Removal of restrictions on interest relief**

.....

Textual Amendments

F1 Pt. 2 Ch. 7 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

^{F1}73 **Meaning of “contribution to the trade”**

.....

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Cross Heading:
Partners: restrictions on relief.