



Finance Act 2005

2005 CHAPTER 7

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 7

^{F1}AVOIDANCE INVOLVING PARTNERSHIP

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^{F1} Pt. 2 Ch. 7 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Partners: restrictions on relief

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

.....

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

.....

Partners: recovery of excess relief

^{F2}**74** **Recovery of excess relief given under section 380 or 381 of ICTA**

.....

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Chapter 7. (See end of Document for details)

.....
Textual Amendments
F2 Ss. 74-78 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 600, **Sch. 3 Pt. 1** (with [Sch. 2](#))

F275 Computing the chargeable amount

.....

.....
Textual Amendments
F2 Ss. 74-78 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 600, **Sch. 3 Pt. 1** (with [Sch. 2](#))

F276 Meaning of “relevant loss”

.....

.....
Textual Amendments
F2 Ss. 74-78 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 600, **Sch. 3 Pt. 1** (with [Sch. 2](#))

F277 Transitional provision for years of assessment before the year 2005-06

.....

.....
Textual Amendments
F2 Ss. 74-78 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 600, **Sch. 3 Pt. 1** (with [Sch. 2](#))

F278 Consequential amendments

.....

.....
Textual Amendments
F2 Ss. 74-78 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 600, **Sch. 3 Pt. 1** (with [Sch. 2](#))

Partners benefited by film relief

F179 Meaning of “capital contribution to the trade”

.....

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Chapter 7.