



Finance Act 2005

2005 CHAPTER 7

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 9

INTERNATIONAL MATTERS

Annual payments and double taxation relief

91 Tax avoidance involving annual payments and double taxation relief

- (1) ICTA is amended as follows.
- ^{F1}(2)
- ^{F1}(3)
- (4) Section 801 (dividends paid between related companies: relief for UK and third country taxes) is amended as follows.
- ^{F2}(5)
- (6) Subsections (4A) to (4D) (which relate to cases where the amount given by the formula in section 799(1) exceeds U in that formula) shall cease to have effect.
- ^{F3}(7)
- (8) The amendments made by subsections (4) to (6) have effect in relation to dividends paid on or after 2nd December 2004.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005,
Cross Heading: Annual payments and double taxation relief. (See end of Document for details)

Textual Amendments

- F1** S. 91(2)(3) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))
- F2** S. 91(5) repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10 Pt. 1** (with [Sch. 9 paras. 1-9, 22](#))
- F3** S. 91(7) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Cross Heading:
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