



# 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*

#### <sup>F1</sup>68 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**F1** Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Section 68.