



# Finance Act 2005

## 2005 CHAPTER 7

### PART 2

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 7

#### <sup>F1</sup>AVOIDANCE INVOLVING PARTNERSHIP

##### *Partners: restrictions on relief*

#### <sup>F1</sup>73 Meaning of “contribution to the trade”

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**F1** Pt. 2 Ch. 7 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Section 73.