



Finance Act 2005

2005 CHAPTER 7

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 7

^{F1}AVOIDANCE INVOLVING PARTNERSHIP

Partners: recovery of excess relief

^{F1}**74 Recovery of excess relief given under section 380 or 381 of ICTA**

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Textual Amendments

F1 Ss. 74-78 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 600, [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Section 74.