



# 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.
  - <sup>F1</sup>(2) .....
  - <sup>F1</sup>(3) .....
  - (4) Section 801 (dividends paid between related companies: relief for UK and third country taxes) is amended as follows.
    - <sup>F2</sup>(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.
      - <sup>F3</sup>(7) .....
  - (8) The amendments made by subsections (4) to (6) have effect in relation to dividends paid on or after 2nd December 2004.

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**Changes to legislation:** *There are currently no known outstanding effects for the Finance Act 2005, Section 91. (See end of Document for details)*

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- F1** S. 91(2)(3) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1,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- F2** S. 91(5) repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10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- F3** S. 91(7) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1,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