



Finance (No. 2) Act 2005

2005 CHAPTER 22

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 5

CHARGEABLE GAINS

Miscellaneous

35 Exercise of options etc

Schedule 5 (which makes provision, for the purposes of the taxation of chargeable gains, in relation to options) has effect.

^{F1}36 Notional transfers within a group

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Textual Amendments

- F1** S. 36 omitted (with effect in accordance with Sch. 12 para. 5 of the amending Act) by virtue of Finance Act 2009 (c. 10), [Sch. 12 para. 4\(d\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Cross
Heading: Miscellaneous.