



# Finance (No. 2) Act 2005

## 2005 CHAPTER 22

### PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 6

MISCELLANEOUS

*Financing of companies etc*

#### **40** **Transfer pricing and loan relationships**

Schedule 8 (which amends Schedule 28AA to ICTA and Schedule 9 to FA 1996) has effect.

**Changes to legislation:**

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