



Finance Act 2005

2005 CHAPTER 7

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 5

ALTERNATIVE FINANCE ARRANGEMENTS

Arrangements giving rise to alternative finance return

^{F1}47 **Alternative finance arrangements: purchase and re-sale**

.....

Textual Amendments

- F1** Ss. 46-47A repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 214, Sch. 10 Pt. 7](#) (with Sch. 9 paras. 1-9, 22)

^{F1}47A **Alternative finance arrangements: diminishing shared ownership**

.....

Textual Amendments

- F1** Ss. 46-47A repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 214, Sch. 10 Pt. 7](#) (with Sch. 9 paras. 1-9, 22)

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Cross
Heading: Arrangements giving rise to alternative finance return . (See end of Document for details)*

F²48 Arrangements within section 47: foreign currency and non-residents

.....

Textual Amendments

F2 S. 48(1)(3) repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 214, Sch. 10 Pts. 7, 11](#) (with [Sch. 9 paras. 1-9, 22](#)); s. 48(2) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))

F³48A Alternative finance arrangements: alternative finance investment bond: introduction

.....

Textual Amendments

F3 S. 48A repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 214, Sch. 10 Pt. 7](#) (with [Sch. 9 paras. 1-9, 22](#))

F⁴48B Alternative finance arrangements: alternative finance investment bond: effects

.....

Textual Amendments

F4 S. 48B repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 paras. 214, 304, Sch. 10 Pts. 7, 13](#) (with [Sch. 9 paras. 1-9, 22](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Cross Heading:
Arrangements giving rise to alternative finance return .