



Finance Act 2005

2005 CHAPTER 7

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 5

ALTERNATIVE FINANCE ARRANGEMENTS

Treatment of alternative finance arrangements

^{F1}50 Treatment of alternative finance arrangements: companies

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Textual Amendments

- F1** Ss. 49-57 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para.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}51 Treatment of alternative finance arrangements: persons other than companies

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Textual Amendments

- F1** Ss. 49-57 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para.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: Treatment of alternative finance arrangements. (See end of Document for details)

F1 51A Discount

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Textual Amendments
F1 Ss. 49-57 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8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 52 Provision not at arm's length

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Textual Amendments
F1 Ss. 49-57 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8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 53 Treatment of section 47 , 47A or 48A arrangements: sale and purchase of asset

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Textual Amendments
F1 Ss. 49-57 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8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 54 Return not to be treated as distribution

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Textual Amendments
F1 Ss. 49-57 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8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)

F2 54A. Treatment of section 47, 49 and 49A arrangements as loans: Community Investment Tax Relief

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

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Textual Amendments

- F2** S. 54A repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 475(1), **Sch. 3 Pt. 2** (with Sch. 1 para. 475(2), Sch. 2)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Cross Heading:
Treatment of alternative finance arrangements.