



# Finance Act 2005

## 2005 CHAPTER 7

### PART 2

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 9

#### INTERNATIONAL MATTERS

#### *Double taxation relief: general*

#### **<sup>F1</sup>85 Dividends by reference to which a deduction is allowed: no underlying tax**

.....

#### **Textual Amendments**

- F1** S. 85 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 10 Pt.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)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Cross Heading:  
Double taxation relief: general.