



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

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Textual Amendments

F1 S. 54A repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 475(1), **Sch. 3 Pt. 2**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, Section 54A.