



Finance Act 2005

2005 CHAPTER 7

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 7

^{F1}AVOIDANCE INVOLVING PARTNERSHIP

Partners benefited by film relief

^{F1}79 **Meaning of “capital contribution to the trade”**

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Textual Amendments

F1 Pt. 2 Ch. 7 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Section 79.