



# Finance Act 2004

## 2004 CHAPTER 12

### PART 3

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

### CHAPTER 2

#### CORPORATION TAX: GENERAL

#### *Transfer pricing*

#### **<sup>F1</sup>30 Provision not at arm's length: transactions between UK taxpayers etc**

.....

#### **Textual Amendments**

- F1** Ss. 30-32 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 10 Pt. 2](#) (with Sch. 9 paras. 1-9, 22)

#### **<sup>F1</sup>31 Exemptions for dormant companies and small and medium-sized enterprises**

.....

#### **Textual Amendments**

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*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## **F132 Special applications of paragraph 6 of Schedule 28AA to the Taxes Act 1988**

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### **Textual Amendments**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)