

Finance Act 2004

2004 CHAPTER 12

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 9

AVOIDANCE INVOLVING LOSS RELIEF OR PARTNERSHIP

Individuals in partnership: exit charge

1126	Losses derived from exploiting licence: introductory
Textu	al Amendments
F1	Ss. 126-130 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax
	Act 2007 (c. 3) s 1034(1) Sch. 1 para 465 Sch. 3 Pt. 1 (with Sch. 2)

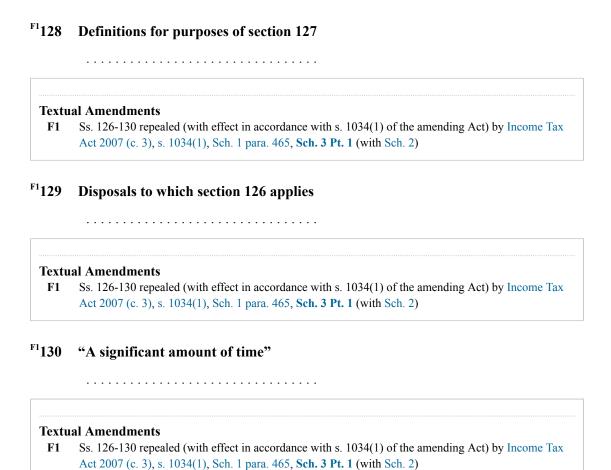
F1127 Charge to income tax

Textual Amendments

F1 Ss. 126-130 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 465, Sch. 3 Pt. 1 (with Sch. 2)

Part 3 – Income tax, corporation tax and capital gains tax Chapter 9 – Avoidance involving loss relief or partnership Document Generated: 2024-04-23

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View outstanding changes

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)