
Changes to legislation: Finance Act 2008, Cross Heading: Partnerships is up to date with all changes known to be in force on or before 26 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 22

AVOIDANCE INVOLVING FINANCIAL ARRANGEMENTS

Partnerships

17 ^{F1}(1)

(2) In section 131 of FA 2004 (companies in partnership), insert at the end—

“(10) Subsection (4) does not apply if and to the extent that the chargeable amount is brought into account under section 91H or 91I of the Finance Act 1996.”

(3) The amendments made by this paragraph have effect in relation to returns arising on or after 12 March 2008.

Textual Amendments

F1 Sch. 22 para. 17(1) repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)