



# Finance Act 2005

## 2005 CHAPTER 7

### PART 2

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

### CHAPTER 6

#### FILM RELIEF

##### *Companies benefited by film relief: exit charges*

#### <sup>F1</sup>66 When a chargeable event occurs

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##### Textual Amendments

- F1** Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

#### <sup>F1</sup>67 Consequences of a chargeable event: exit event X or Y

.....

##### Textual Amendments

- F1** Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

*Status: Point in time view as at 26/03/2015.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005,  
Cross Heading: Companies benefited by film relief: exit charges. (See end of Document for details)*

**F1 68 Exit event Z: a relevant disposal at an undervalue**

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**Textual Amendments**

- F1** Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

**F1 69 Consequences of a chargeable event: exit event Z**

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**Textual Amendments**

- F1** Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

**F1 70 Valuation of the “rights to guaranteed income” and “disposed rights”**

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**Textual Amendments**

- F1** Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

**F1 71 Meaning of “company” and related terms**

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**Textual Amendments**

- F1** Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

**Status:**

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**Changes to legislation:**

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Companies benefited by film relief: exit charges.