



Finance Act 2004

2004 CHAPTER 12

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 6

EXEMPTION FROM INCOME TAX FOR CERTAIN INTEREST AND ROYALTY PAYMENTS

Special relationships and anti-avoidance

^{F1}103 Special relationships

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Textual Amendments

F1 S. 103 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), Sch. 1 para. 637, [Sch. 3](#) (with Sch. 2)

^{F2}104 Anti-avoidance

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Textual Amendments

F2 S. 104 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), Sch. 1 para. 638, [Sch. 3](#) (with Sch. 2)

Status:

Point in time view as at 06/04/2005.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2004, Cross Heading: Special relationships and anti-avoidance.