



# Finance (No. 2) Act 2005

## 2005 CHAPTER 22

### PART 2

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

### CHAPTER 4

#### AVOIDANCE INVOLVING TAX ARBITRAGE

#### **29 Amendments relating to company tax returns**

- (1) In Schedule 18 to FA 1998 (company tax returns, assessments, etc), in paragraph 25(1) (scope of enquiry) after “relief” insert “or a notice under section 24 or 26 of the Finance (No. 2) Act 2005 (avoidance involving tax arbitration)”.
- (2) In paragraph 42 of that Schedule (restrictions on power to make discovery assessment etc), in sub-paragraph (2A), after “1988” insert “or section 24 or 26 of the Finance (No. 2) Act 2005”.