



Finance (No. 2) Act 2005

2005 CHAPTER 22

PART 4

EUROPEAN COMPANY STATUTE

65 Restrictions on set-off of pre-entry losses

(1) Schedule 7A to TCGA 1992 (restrictions on set-off of pre-entry losses) shall be amended as follows.

^{F1}(2)

^{F1}(3)

(4) In paragraph 1(6)(a) after “subsection (10)” insert “ or (10A) ”.

^{F2}(5)

(6) This section shall have effect in relation to the formation of an SE which occurs on or after 1st April 2005.

Textual Amendments

F1 S. 65(2)(3) repealed (with effect in accordance with Sch. 11 paras. 11, 12 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 11 para. 10\(d\)](#)

F2 S. 65(5) repealed (with effect in accordance with Sch. 11 paras. 11, 12 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 11 para. 10\(d\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Section 65.