

# Finance Act 2005

## **2005 CHAPTER 7**

#### PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

## CHAPTER 1

INCOME TAX AND CORPORATION TAX CHARGE AND RATE BANDS

Trusts

<sup>F1</sup>14 Special trust rates not to apply to first slice of trust income

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**Textual Amendments** 

F1 S. 14 repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 3 Pt. 1 (with Sch. 2)

## Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Trusts.