



# Finance Act 2005

## 2005 CHAPTER 7

### PART 2

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

### CHAPTER 5

#### ALTERNATIVE FINANCE ARRANGEMENTS

##### *Arrangements giving rise to alternative finance return*

#### <sup>F1</sup>47 **Alternative finance arrangements: purchase and re-sale**

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##### **Textual Amendments**

- F1** Ss. 46-47A repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 214, Sch. 10 Pt. 7](#) (with Sch. 9 paras. 1-9, 22)

#### <sup>F1</sup>47A **Alternative finance arrangements: diminishing shared ownership**

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##### **Textual Amendments**

- F1** Ss. 46-47A repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 214, Sch. 10 Pt. 7](#) (with Sch. 9 paras. 1-9, 22)

*Status: Point in time view as at 26/03/2015.*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: Arrangements giving rise to alternative finance return . (See end of Document for details)*

**F<sup>2</sup>48 Arrangements within section 47: foreign currency and non-residents**

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**Textual Amendments**

**F2** S. 48(1)(3) repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 214, Sch. 10 Pts. 7, 11](#) (with [Sch. 9 paras. 1-9, 22](#)); s. 48(2) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))

**F<sup>3</sup>48A Alternative finance arrangements: alternative finance investment bond: introduction**

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**Textual Amendments**

**F3** S. 48A repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 214, Sch. 10 Pt. 7](#) (with [Sch. 9 paras. 1-9, 22](#))

**F<sup>4</sup>48B Alternative finance arrangements: alternative finance investment bond: effects**

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**Textual Amendments**

**F4** S. 48B repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 paras. 214, 304, Sch. 10 Pts. 7, 13](#) (with [Sch. 9 paras. 1-9, 22](#))

**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:  
Arrangements giving rise to alternative finance return .