



Finance Act 2005

2005 CHAPTER 7

PART 2 **U.K.**

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 6 **U.K.**

FILM RELIEF

Companies benefited by film relief: exit charges

^{F1}66 **When a chargeable event occurs** **U.K.**

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Textual Amendments

F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

^{F1}67 **Consequences of a chargeable event: exit event X or Y** **U.K.**

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Textual Amendments

F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 3(4)**

Status: Point in time view as at 26/03/2015.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: Companies benefited by film relief: exit charges. (See end of Document for details)*

F1 68 Exit event Z: a relevant disposal at an undervalue U.K.

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Textual Amendments
F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

F1 69 Consequences of a chargeable event: exit event Z U.K.

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Textual Amendments
F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

F1 70 Valuation of the “rights to guaranteed income” and “disposed rights” U.K.

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Textual Amendments
F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

F1 71 Meaning of “company” and related terms U.K.

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Textual Amendments
F1 Ss. 58-71 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

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Companies benefited by film relief: exit charges.