



Finance Act 2005

2005 CHAPTER 7

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 9

INTERNATIONAL MATTERS

Controlled foreign companies

^{F1}89 ADP dividends and double taxation relief

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Textual Amendments

- F1** S. 89 omitted (with effect in accordance with Sch. 16 para. 6 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 16 para. 5(h)** (with Sch. 16 para. 78)

^{F2}90 Foreign taxation of group as single entity: exclusion of ADP CFCs

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Textual Amendments

- F2** S. 90 omitted (with effect in accordance with Sch. 16 para. 6 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 16 para. 5(h)** (with Sch. 16 para. 78)

Changes to legislation:

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