
Status: Point in time view as at 01/04/2009.

Changes to legislation: Finance Act 2007, Section 26 is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Finance Act 2007

2007 CHAPTER 11

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Anti-avoidance

26 Restrictions on trade loss relief for partners

Schedule 4 contains provision restricting reliefs for losses made by individuals carrying on trades in partnership.

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