



Income Tax Act 2007

2007 CHAPTER 3

PART 4

LOSS RELIEF

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RESTRICTIONS ON TRADE LOSS RELIEF FOR CERTAIN PARTNERS

Limited partners

^{F1}106 Meaning of “limited partner”

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Textual Amendments

F1 S. 106 repealed (retrospective to 6.4.2007) by [Finance Act 2007 \(c. 11\)](#), Sch. 4 paras. 12, 21, [Sch. 27 Pt. 2\(1\)](#)

Status:

Point in time view as at 06/04/2007.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 106.