
STATUTORY INSTRUMENTS

2005 No. 2017

INCOME TAX

**The Partnerships (Restrictions on
Contributions to a Trade) Regulations 2005**

Made - - - - 20th July 2005

Coming into force 22nd July 2005

**THE PARTNERSHIPS (RESTRICTIONS ON
CONTRIBUTIONS TO A TRADE) REGULATIONS 2005**

1. Citation, commencement and effect
2. Interpretation
3. Scope of these Regulations
4. Restrictions on computing the amount of an individual's contribution to a trade - Loans
5. Restrictions on computing the amount of an individual's contribution to a trade – reimbursements
6. No amount shall be excluded from the computations more than...
Signature
Explanatory Note