
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

A draft of this instrument has been laid before the House of Commons in accordance with section 118ZN(5) of the Income and Corporation Taxes Act 1988⁽¹⁾ and section 122A(5) of the Finance Act 2004⁽²⁾ and approved by a resolution of the House of Commons.

Accordingly, the Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 118ZN(2) to (4) of the Income and Corporation Taxes Act 1988 and section 122A(2) to (4) of the Finance Act 2004⁽³⁾, make the following Regulations:

(1) 1988 c. 1; section 118ZN was inserted by section 73(1) of the Finance Act 2005 (c. 7).
(2) 2004 c. 12; section 122A was inserted by section 79(1) of the Finance Act 2005.
(3) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11).