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**Finance Act, 2008**

**Section 105 - Abandonment expenditure: former participator reimbursed by defaulter**

1) Section 108 of FA 1991 (reimbursement by defaulter in respect of certain abandonment expenditure) is amended as follows. (2) In subsection (1)(a), omit "(as set out in section 107 above)". (3) For subsection (1)(b) substitute- "(b) an amount is attributed to a contributing participator under paragraph 2A(2) of Schedule 5 to the principal Act; and". (4) In subsection (1)(c), for "qualifying participator" substitute "contributing participator". (5) In subsection (4), for "qualifying participator" (in each place) substitute "contributing participator". (6) In subsection (5), for "qualifying participator" substitute "contributing participator". (7) In subsection (7), for "qualifying participator" substitute "contributing participator". (8) The amendments made by this section have effect in relation to expenditure incurred after 30 June 2008.