
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1997, Paragraph 12. (See end of Document for details)*

SCHEDULES

SCHEDULE 12

LEASING ARRANGEMENTS: FINANCE LEASES AND LOANS

PART I

LEASING ARRANGEMENTS WHERE ANY OF THE RETURN ON INVESTMENT IS IN CAPITAL FORM

Chargeable gains

^{F1}12

Textual Amendments

- F1** Sch. 12 paras. 9-17 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 232\(3\), Sch. 10 Pt. 8](#) (with Sch. 9 paras. 1-9, 22)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Paragraph 12.