
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1997, Paragraph 14. (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

New schemes where this Part begins to apply after Part II has applied

F1F2¹⁴

Textual Amendments

- F1** Sch. 12 para. 14 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 296(2), **Sch. 3 Pt. 2** (with Sch. 1 para. 296(5), Sch. 2)
- F2** Sch. 12 paras. 9-17 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8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:

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