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**Changes to legislation:** Finance Act 2004, Cross Heading: Section 228E is up to date with all changes known to be in force on or before 05 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 23

#### FINANCE LEASEBACKS: TRANSITIONAL PROVISION

##### *Section 228E*

- 9 Section 228E shall not apply where the existing leaseback terminates before 17 March 2004.

**Changes to legislation:**

Finance Act 2004, Cross Heading: Section 228E is up to date with all changes known to be in force on or before 05 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)