
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006,
Cross Heading: General exclusions applying to certain sections. (See end of Document for details)

SCHEDULES

SCHEDULE 8

LONG FUNDING LEASES OF PLANT OR MACHINERY

PART 1

CAPITAL ALLOWANCES

General exclusions applying to certain sections

- 4 (1) Section 46 is amended as follows.
- (2) In subsection (2) (the general exclusions) in general exclusion 8—
- (a) for “Either” substitute “Any “, and
 - (b) after the entry relating to section 13 insert— “ section 13A (use for other purposes of plant or machinery provided for long funding leasing); ”.

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General exclusions applying to certain sections.