
Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 296. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Finance Act 1997 (c. 16)

- 296 (1) Schedule 12 to the Finance Act 1997 (leasing arrangements: finance leases and loans) is amended as follows.
- (2) Omit paragraphs 1 to 7, 9 to 11, 13 and 14 (leasing arrangements where any of the return on investment is in capital form).
- (3) Omit paragraphs 15 to 17 (other finance leases).
- (4) Omit paragraphs 20 to 30 (supplementary provisions).
- (5) This paragraph has effect for corporation tax purposes only.

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