



Corporation Tax Act 2010

2010 CHAPTER 4

PART 21

LEASING ARRANGEMENTS: FINANCE LEASES AND LOANS

CHAPTER 2

FINANCE LEASES WITH RETURN IN CAPITAL FORM

Capital allowances: clawback of major lump sum

917 Effect of capital allowances: introduction

- (1) This section and sections 918 to 922 apply if an occasion occurs on which a major lump sum falls to be paid in relation to the lease of the asset.
- (2) In those sections the occasion is called “the relevant occasion”.

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 917.