
Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 254. (See end of Document for details)

SCHEDULES

SCHEDULE 8

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 9

SALE AND LEASE-BACK ETC

Income Tax (Trading and Other Income) Act 2005 (c. 5)

254 (1) Amend section 49 (car or motor cycle hire: supplementary) as follows.

(2) In subsection (2)(a) omit “(see subsection (3))”.

(3) For subsections (3) to (5) substitute—

“(3) For this purpose “hire-purchase agreement” has the meaning given by section 998A of ITA 2007.”

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 254.