

SCHEDULES

SCHEDULE 16

PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

PART 3

AMENDMENTS OF OTHER ACTS

Corporation Tax Act 2009

- 208 (1) Section 1251 (car hire) is amended as follows.
- (2) In subsection (3), after “subsection (2)” insert “(including as applied by section 82(4) of FA 2012)”.
- (3) In subsection (5)—
- (a) at the end of paragraph (a) insert “or”, and
 - (b) omit paragraph (c) (together with the “or” before that paragraph).