Status:	This is the	original ve	ersion (as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

STATUTORY INSTRUMENTS

2002 No. 1967

The Corporation Tax (Finance Leasing of Intangible Assets) Regulations 2002

Application of Schedule 29

3. Schedule 29 shall apply in relation to a company that is the finance lessor of an intangible asset that is the subject of a finance lease as if, notwithstanding that the asset is accounted for by the finance lessor as a financial asset, it were an intangible fixed asset of the lessor and not a financial asset.