



Finance Act 1997

1997 CHAPTER 16

PART V

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Leasing and loan arrangements

82 Finance leases and loans.

Schedule 12 to this Act (which makes provision about arrangements such as are treated for certain accounting purposes as finance leases or loans) shall have effect.

83 Loan relationships: transitions.

^{F1}(1)

^{F1}(2)

^{F1}(3)

^{F1}(4)

^{F1}(5)

(6) Schedule 13 to this Act (which contains amendments of the transitional provisions in Schedule 15 to the Finance Act 1996) shall have effect.

Textual Amendments

F1 S. 83(1)-(5) repealed (with effect in accordance with s. 52(3) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(6\)](#)

Status:

Point in time view as at 22/07/2004.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Leasing and loan arrangements.