

Status: Point in time view as at 21/07/2008.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Insurance company as lessor is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XII **U.K.**

SPECIAL CLASSES OF COMPANIES AND BUSINESSES

[^{F1}CHAPTER 5A **U.K.**

SPECIAL RULES FOR LONG FUNDING LEASES OF PLANT OR MACHINERY: CORPORATION TAX

[^{F1}Insurance company as lessor

Textual Amendments

- F1** Pt. 12 Ch. 5A (ss. 502A-502L) inserted (with effect in accordance with Sch. 8 para. 15 of the amending Act) by Finance Act 2006 (c. 25), Sch. 8 para. 11

502H Insurance company as lessor **U.K.**

^{F2}

Textual Amendments

- F2** S. 502H omitted (with effect in accordance with Sch. 17 para. 17(12) of the repealing Act) by virtue of Finance Act 2008 (c. 9), Sch. 17 para. 17(10)(11)(b)

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