Document Generated: 2024-05-09

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Assessments and adjustments. (See end of Document for details)

## SCHEDULES

### SCHEDULE 12

LEASING ARRANGEMENTS: FINANCE LEASES AND LOANS

## PART IV

#### SUPPLEMENTARY PROVISIONS

Assessments and adjustments

## **Textual Amendments**

- F1 Sch. 12 paras. 20-30 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 296(4), Sch. 3 Pt. 2 (with Sch. 1 para. 296(5), Sch. 2)
- F2 Sch. 12 paras. 20-30 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 8 para. 232(3), Sch. 10 Pt. 8 (with Sch. 9 paras. 1-9, 22)

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Assessments and adjustments.