
Status: Point in time view as at 19/07/2006.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Cross Heading: Introduction. (See end of Document for details)

SCHEDULES

SCHEDULE 23

FINANCE LEASEBACKS: TRANSITIONAL PROVISION

Introduction

- 1 (1) Sections 228B to 228E of the Capital Allowances Act 2001 (c. 2) (as inserted by section 134) are subject to paragraphs 2 to 9 of this Schedule in their application in relation to existing leasebacks.
- (2) Paragraph 10 of this Schedule makes provision in relation to the taxation of chargeable gains where an existing leaseback terminates.

Status:

Point in time view as at 19/07/2006.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2004, Cross Heading: Introduction.