



# Income Tax Act 2007

## 2007 CHAPTER 3

### [<sup>F1</sup>PART 12A

#### SALE AND LEASE-BACK ETC]

### [<sup>F1</sup>CHAPTER 2

#### NEW LEASE OF LAND AFTER ASSIGNMENT OR SURRENDER

#### *New lease treated as ending*

#### [<sup>F1</sup>681BE] **New lease treated as ending**

- (1) Sections 681BF to 681BH treat the new lease as ending in certain circumstances for the purposes of this Chapter.
- (2) If any of those provisions apply in a given case, and the new lease is treated as ending on different dates, it must be treated as ending on the earlier or earliest of them.]

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#### **Textual Amendments**

- F1** Pt. 12A Ch. 2 inserted (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. 4 para. 3](#) (with [Sch. 9 paras. 1-9, 22](#))

**Status:**

Point in time view as at 01/04/2010.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Section 681BE.