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*Status: Point in time view as at 21/07/2009.*

*Changes to legislation: Finance Act 2009, Section 64 is up to date with all changes known to be in force on or before 04 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)*

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# Finance Act 2009

## 2009 CHAPTER 10

### PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

*Miscellaneous anti-avoidance provisions*

#### **64 Leases of plant or machinery**

Schedule 32 contains provision about leases of plant or machinery.

**Status:**

Point in time view as at 21/07/2009.

**Changes to legislation:**

Finance Act 2009, Section 64 is up to date with all changes known to be in force on or before 04 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.