
Status: Point in time view as at 01/04/2010.

Changes to legislation: Corporation Tax Act 2010, Paragraph 307 is up to date with all changes known to be in force on or before 08 August 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)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Greater London Authority Act 1999

- 307 (1) Amend paragraph 13 of Schedule 33 (taxation provisions: public-private partnership agreements: sale and leaseback) as follows.
- (2) In sub-paragraph (1)—
- (a) for “section 779” substitute “ section 838 or 839 ”,
 - (b) for “section 782 (leased assets: special cases)” substitute “ section 865 (leased trading assets: tax deduction not to exceed commercial rent) ”, and
 - (c) for “Income and Corporation Taxes Act 1988” substitute “ Corporation Tax Act 2010 ”.
- (3) In sub-paragraph (2) for “Section 781” substitute “ Chapter 4 of Part 19 ”.

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