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**Changes to legislation:** Corporation Tax Act 2010, Paragraph 96 is up to date with all changes known to be in force on or before 20 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) View outstanding changes

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## SCHEDULES

### SCHEDULE 2

#### TRANSITIONALS AND SAVINGS ETC

#### PART 19

##### TAX AVOIDANCE INVOLVING LEASING PLANT OR MACHINERY

*Relevant capital payments: pre-12 March 2008 payments and obligations*

- 96 (1) Chapter 2 of Part 20 does not apply as a result of section 890(1)(a) in relation to cases where there is first an obligation of the kind mentioned in that section before 13 December 2007.
- (2) If that Chapter applies as a result of section 890(1)(a) in relation to cases where there is first an obligation of the kind mentioned in that section on or after 13 December 2007 but before 12 March 2008, that Chapter applies with the modifications in subparagraphs (3) and (4).
- (3) Omit section 891 (apportionments for leases of plant or machinery and other property).
- (4) In section 894 (interpretation of that Chapter) for subsections (3) to (5) substitute—
- “(3) Lease of plant or machinery” includes an equipment lease within the meaning of Chapter 14 of Part 2 of CAA 2001, but subject to that does not include a lease of plant or machinery and other property.”

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))