



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 19

#### SALE AND LEASE-BACK ETC

### CHAPTER 4

#### LEASED ASSETS: CAPITAL SUMS

#### *Interpretation*

#### **883 Capital sum**

For the purposes of this Chapter a capital sum is any sum of money, or any money's worth, except so far as it or any part of it—

- (a) is to be treated for corporation tax purposes as a receipt to be taken into account in calculating the profits or losses of a trade, or
- (b) is (apart from this Chapter) chargeable to corporation tax under or by virtue of any provision to which section 1173 applies (miscellaneous charges).

**Status:**

Point in time view as at 06/04/2010.

**Changes to legislation:**

Corporation Tax Act 2010, Section 883 is up to date with all changes known to be in force on or before 16 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.