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*Status: Point in time view as at 26/06/2020.*

*Changes to legislation: Corporation Tax Act 2010, Section 929 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. (See end of Document for details)*

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# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 21

#### LEASING ARRANGEMENTS: FINANCE LEASES AND LOANS

### CHAPTER 3

#### OTHER FINANCE LEASES

*Application of provisions of Chapter 2 for purposes of this Chapter*

#### **929 Application of provisions of Chapter 2 for purposes of this Chapter**

Sections 906 to 916 apply for the purposes of this Chapter as they apply for the purposes of Chapter 2, but taking the references in sections 907(1) and 910(1)(a) to section 905 as references to section 928.

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