

SCHEDULES

SCHEDULE 7

MISCELLANEOUS RELOCATIONS

PART 9

RELOCATION OF SECTION 787 OF ICTA

Income Tax Act 2007 (c. 3)

51 In section 2(13) (overview of Part 13) after paragraph (h) (which is inserted by Schedule 8) insert—

- “(i) leases of plant and machinery (Chapter 6), and
- (j) tax relief for interest (Chapter 7).”

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 51.