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*Status: Point in time view as at 26/03/2013.*

*Changes to legislation: Finance Act 2011, Paragraph 5 is up to date with all changes known to be in force on or before 28 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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## SCHEDULES

### SCHEDULE 6

#### LEASING BUSINESSES

##### *Businesses carried on by companies alone*

- 5 In section 391 (relevant company's income for condition B in section 387), in subsection (5), for “qualifying leased plant or machinery” substitute “ plant or machinery falling within section 387(7) ”.

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