
STATUTORY INSTRUMENTS

2002 No. 1967

The Corporation Tax (Finance Leasing
of Intangible Assets) Regulations 2002

Application of Schedule 29

3. Schedule 29 shall apply in relation to a company that is the finance lessor of an intangible asset that is the subject of a finance lease as if, notwithstanding that the asset is accounted for by the finance lessor as a financial asset, it were an intangible fixed asset of the lessor and not a financial asset.