



Finance Act 1997

1997 CHAPTER 16

PART V

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Leasing and loan arrangements

^{F1}82 Finance leases and loans.

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Textual Amendments

^{F1} S. 82 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 232\(2\), Sch. 10 Pt. 8](#) (with Sch. 9 paras. 1-9, 22)

83 Loan relationships: transitions.

- ^{F2}(1)
- ^{F2}(2)
- ^{F2}(3)
- ^{F2}(4)
- ^{F2}(5)

(6) Schedule 13 to this Act (which contains amendments of the transitional provisions in Schedule 15 to the Finance Act 1996) shall have effect.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Leasing and loan arrangements. (See end of Document for details)*

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Textual Amendments

- F2** S. 83(1)-(5) repealed (with effect in accordance with s. 52(3) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(6\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading:
Leasing and loan arrangements.