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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 1997. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 12

#### LEASING ARRANGEMENTS: FINANCE LEASES AND LOANS

#### PART I

#### LEASING ARRANGEMENTS WHERE ANY OF THE RETURN ON INVESTMENT IS IN CAPITAL FORM

##### *Relief for bad debts etc: cumulative accountancy rental excess*

F1F2g .....

#### Annotations:

##### Amendments (Textual)

- F1** Sch. 12 paras. 9-11 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 296(2), **Sch. 3 Pt. 2** (with Sch. 1 para. 296(5), Sch. 2)
- F2** Sch. 12 paras. 9-17 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 8 para.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(3), **Sch. 10 Pt. 8** (with Sch. 9 paras. 1-9, 22)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 3 4](#)
- Blanket amendment words substituted by [S.I. 2011/1043 art. 3 6](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 10(3A) omitted by [2012 c. 14 Sch. 24 para. 56](#)
- s. 10(3AA) substituted by [2012 c. 14 Sch. 24 para. 48](#)
- s. 51(A1) inserted by [2007 c. 15 Sch. 13 para. 126\(2\)](#)
- s. 51(A1) omitted by [2008 c. 9 Sch. 43 para. 6](#)