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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1997,  
Cross Heading: Reduction of taxable rent by certain excesses. (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

*Reduction of taxable rent by certain excesses*

**F1F2**<sub>6</sub> .....

**Textual Amendments**

- F1** Sch. 12 paras. 1-7 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 296(2), **Sch. 3 Pt. 2** (with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- F2** Sch. 12 paras. 1-7 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 8 para.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)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading:  
Reduction of taxable rent by certain excesses.