



# Finance Act 1997

## 1997 CHAPTER 16

### PART V

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

##### *Leasing and loan arrangements*

#### <sup>F1</sup> 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- F1** S. 82 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para.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)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Section 82.