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*Status: Point in time view as at 19/07/2006.*

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Amount of income and expense. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 10

### SALE ETC OF LESSOR COMPANIES ETC

#### PART 3

##### LEASING BUSINESS CARRIED ON BY A COMPANY IN PARTNERSHIP

###### *Amount of income and expense*

- 24     (1) The amount of the income is calculated in accordance with paragraphs 29 to 31.
- (2) The amount of the expense of the other company is calculated in accordance with paragraph 32.

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading:  
Amount of income and expense.