
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Paragraph 3. (See end of Document for details)*

SCHEDULES

SCHEDULE 8

LONG FUNDING LEASES OF PLANT OR MACHINERY

PART 1

CAPITAL ALLOWANCES

Expenditure on plant or machinery for long funding leasing not to be qualifying expenditure

3 After section 34 insert—

**“34A Expenditure on plant or machinery for long funding leasing not
qualifying expenditure**

Expenditure is not qualifying expenditure if it is incurred on the provision of
plant or machinery for leasing under a long funding lease (see Chapter 6A).”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 3.