

*These notes refer to the Taxation (International and Other Provisions)
Act 2010 (c.8) which received Royal Assent on 18 March 2010*

TAXATION (INTERNATIONAL AND OTHER PROVISIONS) ACT 2010

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Schedule 3: Leasing arrangements: finance leases and loans

Part 1: New Part 11A of ITA 2007

Chapter 2: Finance leases with return in capital form

**Sections 614BR to 614BW: Capital allowances: claw-back of major lump sum
Overview**

878. These sections unpack paragraph 11 of Schedule 12 to FA 1997 to improve its accessibility.