

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2013, Paragraph 6. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 28

#### LEASE PREMIUM RELIEF

##### *Corporation tax*

- 6 In section 63 (tenants occupying land for purposes of trade treated as incurring expenses) after subsection (5) insert—
- “(5A) No expense is to be determined under this section by reference to the taxed receipt if section 232(4B) or (4C) applies.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 6.