



# Finance Act 2013

## 2013 CHAPTER 29

### PART 1

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

### CHAPTER 5

#### OTHER PROVISIONS

#### *Miscellaneous*

#### **75 Lease premium relief**

Schedule 28 makes provision in relation to relief for lease premiums.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Section 75.