

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2001, Paragraph 3. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 21

#### CAPITAL ALLOWANCES: MINOR AMENDMENTS

*Meaning of “sale and finance leaseback”*

- 3 In section 221(1) of that Act (meaning of “sale and finance leaseback”), in paragraph (b)(iii), for “any person” substitute “S or by a person (other than B) who is connected with S”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 3.