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*Status: Point in time view as at 17/07/2013.*

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2006,  
*Cross Heading: Anti-avoidance: meaning of “finance lease”. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 9

#### LEASES OF PLANT OR MACHINERY: MISCELLANEOUS AMENDMENTS

##### CAPITAL ALLOWANCES ACT 2001

###### *Anti-avoidance: meaning of “finance lease”*

- 14 (1) Section 219 of CAA 2001 (meaning of “finance lease” in Chapter 17 of Part 2) is amended as follows.
- (2) In subsection (1)(b), after sub-paragraph (ii) insert— “ and which are not a long funding lease in the case of the lessor. ”.
- (3) Paragraph 15 of Schedule 8 (commencement) also has effect in relation to the amendment made by this paragraph.

**Status:**

Point in time view as at 17/07/2013.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Anti-avoidance: meaning of “finance lease”.