



Income Tax Act 2007

2007 CHAPTER 3

[^{F1}PART 12A

SALE AND LEASE-BACK ETC]

[^{F1}CHAPTER 3

LEASED TRADING ASSETS

Interpretation

[^{F1}681CG] **Relevant asset**

For the purposes of this Chapter a relevant asset is any description of property or rights other than land or an interest in land.]

Textual Amendments

- F1** Pt. 12A Ch. 3 inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 4 para. 4](#) (with Sch. 9 paras. 1-9, 22)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 681CG.