



# Income Tax Act 2007

## 2007 CHAPTER 3

### [<sup>F1</sup>PART 12A

SALE AND LEASE-BACK ETC]

### [<sup>F1</sup>CHAPTER 4

LEASED ASSETS: CAPITAL SUMS

#### *Interpretation*

#### [<sup>F1</sup>681DO] **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. 4 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. 5](#) (with Sch. 9 paras. 1-9, 22)

**Changes to legislation:**

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