



# Finance Act 2010

## 2010 CHAPTER 13

### PART 3

#### OTHER PROVISIONS

##### *Corporation tax*

#### **61 Sale of lessors: election out of charge**

Schedule 18 contains provision amending Chapter 3 of Part 9 of CTA 2010 (and corresponding earlier provision) to introduce a system for electing out of the charge on a qualifying change.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Section 61.