



Corporation Tax Act 2010

2010 CHAPTER 4

PART 19

SALE AND LEASE-BACK ETC

CHAPTER 3

LEASED TRADING ASSETS

Relief: restriction and carrying forward

866 Long funding finance leases

- (1) This section applies for the purposes of section 865.
- (2) A payment must be excluded so far as, in the case of the lessee, it is to be regarded in accordance with Chapter 6A of Part 2 of CAA 2001 as a payment under a lease which is a long funding finance lease for the purposes of that Part.

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 866.