



# Income Tax Act 2007

## 2007 CHAPTER 3

### [<sup>F1</sup>PART 11A

#### LEASING ARRANGEMENTS: FINANCE LEASES AND LOANS]

### [<sup>F1</sup>CHAPTER 3

#### OTHER FINANCE LEASES

*[<sup>F1</sup>Application of provisions of Chapter 2 for purposes of this Chapter*

#### **Textual Amendments**

- F1** Pt. 11A 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. 3 para. 4](#) (with Sch. 9 paras. 1-9, 22)

#### **614CD Application of provisions of Chapter 2 for purposes of this Chapter**

Sections 614BG to 614BQ apply for the purposes of this Chapter as they apply for the purposes of Chapter 2, but taking the references in sections 614BH(1) and 614BK(1) (a) to section 614BF as references to section 614CC.]

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)