

## SCHEDULES

### SCHEDULE 23

#### EXCHANGE GAINS AND LOSSES FROM LOAN RELATIONSHIPS ETC

#### PART 2

#### AMENDMENTS OF OTHER LEGISLATION

#### *The Finance Act 2002*

*Intangible fixed assets: assets entirely excluded: financial assets*

- 24 (1) Schedule 29 to the Finance Act 2002 (gains and losses of a company from intangible fixed assets) is amended as follows.
- (2) In paragraph 75 (assets entirely excluded: financial assets) in sub-paragraph (3) for paragraph (a) (money debts) substitute—
- “(a) loan relationships;”.