
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: The Finance Act 1993. (See end of Document for details)

SCHEDULES

SCHEDULE 24

CORPORATION TAX: CURRENCY

Modifications etc. (not altering text)

C1 Sch. 24 extended (retrospective to 30.9.2002) by [Finance Act 2003 \(c. 14\), s. 177\(4\)\(8\)\(11\)](#)

The Finance Act 1993

Introductory

F11

Textual Amendments

F1 Sch. 24 paras. 1-6 repealed (with effect in accordance with s. 52(3) of the amending Act) by [Finance Act 2004 \(c. 12\), Sch. 42 Pt. 2\(6\)](#)

The basic rule: sterling to be used

F12

Textual Amendments

F1 Sch. 24 paras. 1-6 repealed (with effect in accordance with s. 52(3) of the amending Act) by [Finance Act 2004 \(c. 12\), Sch. 42 Pt. 2\(6\)](#)

Use of currency other than sterling: accounts as a whole etc in foreign currency

F13

Textual Amendments

F1 Sch. 24 paras. 1-6 repealed (with effect in accordance with s. 52(3) of the amending Act) by [Finance Act 2004 \(c. 12\), Sch. 42 Pt. 2\(6\)](#)

Use of currency other than sterling: accounts etc partly from statements in foreign currency

F14

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Textual Amendments

F1 Sch. 24 paras. 1-6 repealed (with effect in accordance with s. 52(3) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(6\)](#)

Rules for ascertaining currency equivalents: general

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Textual Amendments

F1 Sch. 24 paras. 1-6 repealed (with effect in accordance with s. 52(3) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(6\)](#)

Rules for ascertaining sterling equivalent for section 93(4) or (5)

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Textual Amendments

F1 Sch. 24 paras. 1-6 repealed (with effect in accordance with s. 52(3) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(6\)](#)

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