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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2002, Paragraph 19. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 25

### LOAN RELATIONSHIPS

#### PART 1

#### AMENDMENTS OF THE FINANCE ACT 1996

*Deficit carried forward and set against non-trading profits of succeeding accounting periods*

<sup>F1</sup>19 .....

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#### **Textual Amendments**

**F1** Sch. 25 paras. 2-25 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 19.