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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2002, Paragraph 55. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 25

### LOAN RELATIONSHIPS

#### PART 2

#### AMENDMENTS OF OTHER ENACTMENTS

#### *The Taxes Act 1988*

#### *Foreign tax on items giving rise to a non-trading credit*

<sup>F1</sup>55 .....

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#### **Textual Amendments**

**F1** Sch. 25 paras. 54, 55 repealed (1.4.2010) by [Taxation \(International and Other Provisions\) Act 2010](#) (c. 8), s. 381(1), [Sch. 10 Pt. 1](#) (with Sch. 9 paras. 1-9, 22)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 55.