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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2002, Paragraph 26. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 27

#### DERIVATIVE CONTRACTS: MINOR AND CONSEQUENTIAL AMENDMENTS

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**Modifications etc. (not altering text)**

**C1** Sch. 27 extended (retrospective to 30.9.2002) by [Finance Act 2003 \(c. 14\), s. 177\(4\)\(8\)\(11\)](#)

- 26 In Schedule 29 (taxation of intangible fixed assets) in paragraph 75 (which provides for the Schedule not to apply to financial assets) for sub-paragraph (3)(b) (financial assets to include qualifying contracts within Chapter 2 of Part 4 of the Finance Act 1994) substitute—
- “(b) derivative contracts (see Part 2 of Schedule 26 to this Act),”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 26.