



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Loan relationships and other money debts

82 Loan relationships: general amendments

- (1) Schedule 25 to this Act (which makes provision in relation to loan relationships) shall have effect.
- (2) The amendments made by Parts 1 and 2 of that Schedule have effect in relation to accounting periods beginning on or after 1st October 2002.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 82.