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**Changes to legislation:** There are currently no known outstanding effects  
for the Finance Act 2002, Paragraph 2. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 23

### EXCHANGE GAINS AND LOSSES FROM LOAN RELATIONSHIPS ETC

#### PART 1

#### AMENDMENTS OF THE FINANCE ACT 1996

#### *Meaning of “related transaction”*

<sup>F12</sup> .....

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#### **Textual Amendments**

**F1** Sch. 23 para. 2 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)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 2.