
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2002, Paragraph 25. (See end of Document for details)*

SCHEDULES

SCHEDULE 23

EXCHANGE GAINS AND LOSSES FROM LOAN RELATIONSHIPS ETC

PART 3

TRANSITIONAL PROVISIONS ETC

Anti-avoidance: change of accounting period

^{F1}25

Textual Amendments

- F1** Sch. 23 para. 25 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 541(2), **Sch. 3 Pt. 1** (with Pts. 1, 2, Sch. 2 para. 57)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 25.