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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 3. (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

*Exchange gains and losses from loan relationships etc*

<sup>F13</sup> .....

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**Textual Amendments**

**F1** Sch. 23 para. 3 repealed (with effect in accordance with Sch. 11 Pt. 2(6) Note 3 of the amending Act) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), [Sch. 11 Pt. 2\(6\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 3.