
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2002, Paragraph 53. (See end of Document for details)*

SCHEDULES

SCHEDULE 25

LOAN RELATIONSHIPS

PART 2

AMENDMENTS OF OTHER ENACTMENTS

The Taxes Act 1988

Restriction of relief for payments of interest

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Textual Amendments

F1 [Sch. 25 para. 53](#) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1,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](#))

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