
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2002, Part 3. (See end of Document for details)*

SCHEDULES

SCHEDULE 25

LOAN RELATIONSHIPS

PART 3

TRANSITIONAL PROVISIONS

Interpretation

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Textual Amendments

F1 Sch. 25 paras. 61-64 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 542, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Non-trading deficit carried forward from last old accounting period

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Textual Amendments

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Discounted securities where companies have a connection

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Textual Amendments

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Discounted securities of close companies

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Authorised unit trusts and open-ended investment companies

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Textual Amendments

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