



# Finance Act 2002

## 2002 CHAPTER 23

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 2

#### OTHER PROVISIONS

#### *International matters*

### 88 Extension of power to give effect to double taxation arrangements

<sup>F1</sup>(1) .....

(2) The following amendments are consequential on that above—

<sup>F2</sup>(a) .....

<sup>F3</sup>(b) .....

<sup>F3</sup>(c) .....

<sup>F4</sup>(d) .....

<sup>F4</sup>(e) .....

<sup>F5</sup>(f) .....

(3) This section applies on and after the date on which this Act is passed in relation to arrangements made before that date (as well as in relation to arrangements made on or after that date).

#### Textual Amendments

- F1** S. 88(1) repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10 Pt. 1** (with Sch. 9 paras. 1-9, 22)

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**Changes to legislation:** *There are currently no known outstanding effects for the Finance Act 2002, Section 88. (See end of Document for details)*

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- F2** S. 88(2)(a) repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1
- F3** S. 88(2)(b)(c) repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 10 Pt. 1** (with Sch. 9 paras. 1-9, 22)
- F4** S. 88(2)(d)(e) repealed (19.7.2006) by Finance Act 2006 (c. 25), **Sch. 26 Pt. 8(2)**
- F5** S. 88(2)(f) repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 10 Pt. 1** (with Sch. 9 paras. 1-9, 22)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Section 88.