Finance Act 2004

2004 CHAPTER 12

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

CORPORATION TAX: GENERAL

Loan relationships and derivative contracts

[F1]48 Loan relationships: miscellaneous amendments

. . . . . .

Textual Amendments

F1 S. 48 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2004, Section 48.