



# Finance Act 2002

## 2002 CHAPTER 23

### PART 3

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

### CHAPTER 2

#### OTHER PROVISIONS

#### *Loan relationships*

#### <sup>F1</sup>71 **Accounting method where rate of interest etc is reset**

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##### **Textual Amendments**

- F1** S. 71 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009](#) (c. 4), s. 1329(1), Sch. 1 para. 532, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

#### <sup>F2</sup>72 **Convertible securities etc: loan relationships**

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##### **Textual Amendments**

- F2** S. 72 repealed (with effect in accordance with s. 52(3), Sch. 10 para. 9(2)(3) of the amending Act) by [Finance Act 2004](#) (c. 12), **Sch. 42 Pt. 2(6)**

*Status: Point in time view as at 19/07/2011.*

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

**F373 Convertible securities etc: issuing company not to be connected company**

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**Textual Amendments**  
**F3** S. 73 repealed (with effect in accordance with s. 52(3), Sch. 10 para. 9(2)(3) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(6\)](#)

**F474 Convertible securities etc: debtor relationships**

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**Textual Amendments**  
**F4** S. 74 repealed (with effect in accordance with s. 52(3) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(6\)](#)

**F575 Asset-linked loan relationships**

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**Textual Amendments**  
**F5** Ss. 75-77 repealed (with effect in accordance with s. 52(3), Sch. 10 para. 11(2)(3) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(6\)](#)

**F576 Asset-linked loan relationships involving guaranteed returns**

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**Textual Amendments**  
**F5** Ss. 75-77 repealed (with effect in accordance with s. 52(3), Sch. 10 para. 11(2)(3) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(6\)](#)

**F577 Loan relationships ceasing to be within section 93 of the Finance Act 1996**

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**Textual Amendments**  
**F5** Ss. 75-77 repealed (with effect in accordance with s. 52(3), Sch. 10 para. 11(2)(3) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(6\)](#)

**F678** .....

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**Status:** Point in time view as at 19/07/2011.

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

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### Textual Amendments

- F6** S. 78 repealed (with effect in accordance with s. 83(3)) by [2002 c. 23, ss. 83, 141, Sch. 27 para. 25, Sch. 40, Pt. 3\(13\)](#) Note 2

**Status:**

Point in time view as at 19/07/2011.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Loan relationships.