

*Status: Point in time view as at 06/04/2005.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 1. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 23

### EXCHANGE GAINS AND LOSSES FROM LOAN RELATIONSHIPS ETC

#### PART 1

#### AMENDMENTS OF THE FINANCE ACT 1996

##### *Introductory*

- 1 Chapter 2 of Part 4 of the Finance Act 1996 (c. 8) (loan relationships) is amended in accordance with the following provisions of this Part.

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 1.