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

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## SCHEDULES

### SCHEDULE 25

#### LOAN RELATIONSHIPS

#### PART 3

#### TRANSITIONAL PROVISIONS

##### *Interpretation*

<sup>F1</sup>61 .....

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**F1** Sch. 25 paras. 61-64 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 542, **Sch. 3 Pt. 1** (with Sch.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

<sup>F1</sup>61A .....

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##### *Discounted securities where companies have a connection*

<sup>F1</sup>62 .....

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##### *Discounted securities of close companies*

<sup>F1</sup>63 .....

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*Authorised unit trusts and open-ended investment companies*

<sup>F1</sup>64 .....

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**Changes to legislation:**

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