



# Finance Act 2002

## 2002 CHAPTER 23

### PART 3

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

### CHAPTER 2

#### OTHER PROVISIONS

#### *Intangible fixed assets*

#### **84 Gains and losses from intangible fixed assets of company**

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

(2) Schedule 30 to this Act contains consequential amendments.

#### **Textual Amendments**

**F1** S. 84(1) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 535, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Cross Heading:  
Intangible fixed assets.