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SCHEDULE 25

LOAN RELATIONSHIPS

PART 1

Amendments of the Finance Act 1996

Claims to treat deficit as eligible for group relief

17 In Schedule 8 (loan relationships: claims relating to deficits) paragraph 2(claims under section 83(2)(b)) shall cease to have effect.

Status:

Point in time view as at 24/07/2002. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 17.