Status: Point in time view as at 01/04/2009.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 17. (See end of Document for details)

# SCHEDULES

### SCHEDULE 25

#### LOAN RELATIONSHIPS

# PART 1

#### AMENDMENTS OF THE FINANCE ACT 1996

Claims to treat deficit as eligible for group relief	
<sup>F1</sup> 17	
Textual Amendments	
F1	Sch. 25 paras. 2-25 repealed (with effect in accordance with s. 1329(1) of the amending Act) by
	Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

### **Status:**

Point in time view as at 01/04/2009.

# **Changes to legislation:**

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