
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2002, Paragraph 61A. (See end of Document for details)*

SCHEDULES

SCHEDULE 25

LOAN RELATIONSHIPS

PART 3

TRANSITIONAL PROVISIONS

Non-trading deficit carried forward from last old accounting period

^{F1}61A

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F1 Sch. 25 paras. 61-64 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 542, **Sch. 3 Pt. 1** (with Sch.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

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 61A.