
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002,
Cross Heading: The Taxation of Chargeable Gains Act 1992. (See end of Document for details)

SCHEDULES

SCHEDULE 25

LOAN RELATIONSHIPS

PART 2

AMENDMENTS OF OTHER ENACTMENTS

The Taxation of Chargeable Gains Act 1992

Interest charged to capital

- 60 (1) Section 40 of the Taxation of Chargeable Gains Act 1992 (c. 12) is amended as follows.
- (2) After subsection (3) add—
- “(4) In consequence of Chapter 2 of Part 4 of the Finance Act 1996 (c. 8) (loan relationships) this section does not have effect in relation to interest referable to an accounting period ending on or after 1st April 1996.”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: The Taxation of Chargeable Gains Act 1992.