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*Status: Point in time view as at 23/01/2003.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 27

#### DERIVATIVE CONTRACTS: MINOR AND CONSEQUENTIAL AMENDMENTS

.....  
**Modifications etc. (not altering text)**

**C1** Sch. 27 extended (retrospective to 30.9.2002) by [Finance Act 2003 \(c. 14\), s. 177\(4\)\(8\)\(11\)](#)

- 2 In section 15(1) (Schedule A) in paragraph 2(3) of Schedule A (profits of Schedule A business computed without regard to certain items) for the third indent (which relates to qualifying payments within Chapter 2 of Part 4 of the Finance Act 1994 (c. 9)) substitute—
- “—credits or debits within Schedule 26 to the Finance Act 2002 (derivative contracts).”.

**Status:**

Point in time view as at 23/01/2003.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 2.