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**Status:** Point in time view as at 31/12/2004. This version of this provision has been superseded.

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2002, Paragraph 117. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 29

#### GAINS AND LOSSES OF A COMPANY FROM INTANGIBLE FIXED ASSETS

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

- C1** Sch. 29 applied (with modifications) (15.8.2002) by [S.I. 2002/1967, regs. 3-6](#)
- C1** Sch. 29 modified (5.10.2004) by [Energy Act 2004 \(c. 20\), s. 198\(2\), Sch. 9 para. 28](#) (with s. 38(2)); [S.I. 2004/2575, art. 2\(1\), Sch. 1](#)

### PART 14

#### COMMENCEMENT AND TRANSITIONAL PROVISIONS

##### *Commencement date*

- 117 (1) The commencement date for the purposes of this Schedule is 1st April 2002.
- (2) In this Part—
- “after commencement” means on or after that date and “before commencement” means before that date; and
  - “the existing law” means the law as it was before commencement.

**Status:**

Point in time view as at 31/12/2004. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 117.