



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Loan relationships

^{F1}73 **Convertible securities etc: issuing company not to be connected company**

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Textual Amendments

- F1** S. 73 repealed (with effect in accordance with s. 52(3), Sch. 10 para. 9(2)(3) of the amending Act) by Finance Act 2004 (c. 12), **Sch. 42 Pt. 2(6)**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 73.