



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Loan relationships

^{F1}74 **Convertible securities etc: debtor relationships**

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Textual Amendments

- F1** S. 74 repealed (with effect in accordance with s. 52(3) of the amending Act) by [Finance Act 2004](#) (c. 12), [Sch. 42 Pt. 2\(6\)](#)

Status:

Point in time view as at 19/07/2011.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 74.