



# Finance Act 2002

## 2002 CHAPTER 23

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 2

#### OTHER PROVISIONS

#### *Loan relationships and other money debts*

#### **82 Loan relationships: general amendments**

- (1) Schedule 25 to this Act (which makes provision in relation to loan relationships) shall have effect.
- (2) The amendments made by Parts 1 and 2 of that Schedule have effect in relation to accounting periods beginning on or after 1st October 2002.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Loan relationships and other money debts.