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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2002, Paragraph 45. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 25

### LOAN RELATIONSHIPS

#### PART 2

#### AMENDMENTS OF OTHER ENACTMENTS

#### *The Taxes Act 1988*

#### *Group relief*

<sup>F1</sup>45 .....

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#### **Textual Amendments**

**F1** [Sch. 25 para. 45](#) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 45.