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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: The Finance Act 1988. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 25

#### LOAN RELATIONSHIPS

#### PART 2

#### AMENDMENTS OF OTHER ENACTMENTS

#### *The Finance Act 1988*

#### *Commercial woodlands*

- 59 (1) Schedule 6 to the Finance Act 1988 (c. 39) is amended as follows.
- (2) In consequence of Chapter 2 of Part 4 of the Finance Act 1996 (loan relationships) in paragraph 3 (abolition of Schedule D election etc) omit—
- (a) sub-paragraphs (3)(a), (4)(a) and (5)(a) and (b);
  - (b) in sub-paragraph (5), in the words following paragraph (c), the word “group”; and
  - (c) sub-paragraph (6).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: The Finance Act 1988.