



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Foreign exchange gains and losses, loan relationships and currency

80 Corporation tax: currency

- (1) Schedule 24 to this Act (which makes provision in relation to corporation tax and currency) shall have effect.
- (2) This section has effect in relation to accounting periods beginning on or after 1st October 2002.

Modifications etc. (not altering text)

C1 S. 80 extended (retrospective to 30.9.2002) by [Finance Act 2003 \(c. 14\)](#), s. 177(4)(8)(11)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 80.