



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Derivative contracts

83 Derivative contracts

(1) The following shall have effect—

- ^{F1}(a)
- (b) Schedule 27 to this Act (which makes minor and consequential amendments relating to the taxation of derivative contracts); and
- (c) Schedule 28 to this Act (which contains transitional provisions etc in connection with the coming into force of this section and Schedules 26 and 27).

^{F2}(2)

(3) This section has effect in relation to accounting periods beginning on or after 1st October 2002.

(4) Subsection (3) is subject to any specific provision of Schedule 28.

Textual Amendments

- F1** S. 83(1)(a) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 534, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2002, Section 83. (See end of Document for details)*

F2 S. 83(2) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 534, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Modifications etc. (not altering text)

C1 S. 83 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 83.