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STATUTORY INSTRUMENTS

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**2004 No. 2201**

The Finance Act 2002, Schedule 26,  
Parts 2 and 9 (Amendment) Order 2004

PART 4

Consequential amendments

- 19.**—(1) In Part 10 of Schedule 26 to the Finance Act 2002, paragraph 54 is amended as follows.
- (2) In sub-paragraph (1), insert each of the following definitions at the appropriate place—
- “creditor relationship” has the meaning given by section 103(1) of the Finance Act 1996;”
- “debtor relationship” has the meaning given by section 103(1) of the Finance Act 1996;”.