

SCHEDULES

SCHEDULE 35

PENSION SCHEMES ETC: MINOR AND CONSEQUENTIAL AMENDMENTS

Finance Act 2002 (c. 23)

- 52 (1) Schedule 29 (gains and losses of a company from intangible fixed assets) is amended as follows.
- (2) In paragraph 112(2), for paragraph (d) substitute—
- “(d) section 246(2) of the Finance Act 2004 (expenditure on benefits under employer-financed retirement benefits schemes).”