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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Cross Heading: Adjustment on change of accounting basis. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 6

#### ACCOUNTING PRACTICE AND RELATED MATTERS

##### *Adjustment on change of accounting basis*

F1<sub>1</sub> .....

.....  
**Textual Amendments**

**F1** Sch. 6 para. 1 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

F2<sub>2</sub> .....

.....  
**Textual Amendments**

**F2** Sch. 6 para. 2 omitted (with effect in accordance with s. 54(5)(6) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), s. **54(4)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Cross  
Heading: Adjustment on change of accounting basis.