
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 6

ACCOUNTING PRACTICE AND RELATED MATTERS

Deemed release of liability on impaired debt becoming held by connected company

^{F15}

Textual Amendments

F1 Sch. 6 paras. 4-6 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1,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

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