
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2005, Paragraph 14. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

ACCOUNTING PRACTICE AND RELATED MATTERS

PART 1

BAD DEBTS AND RELATED MATTERS

FA 1996

- 14 Omit paragraph 6B of Schedule 9 to FA 1996 (impairment losses: companies becoming connected).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 14.