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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2005, Paragraph 25. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 4

### ACCOUNTING PRACTICE AND RELATED MATTERS

#### PART 2

#### OTHER PROVISIONS CONNECTED WITH ACCOUNTING PRACTICE

##### *ICTA*

- 25 Section 836A of ICTA (meaning of generally accepted accounting practice) shall cease to have effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 25.