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STATUTORY INSTRUMENTS

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**2005 No. 646**

**The Finance Act 2002, Schedule 26,  
Parts 2 and 9 (Amendment) Order 2005**

**Amendment of Part 2 of Schedule 26 to the Finance Act 2002**

**3.—**(1) Amend paragraph 3 as follows.

(2) In sub-paragraph (1)—

- (a) at the end of paragraph (a) add “or”;
- (b) omit paragraph (b);
- (c) in paragraph (c) omit “or (b)”.

(3) In sub-paragraph (5)—

(a) in paragraph (a)—

- (i) after “period” insert “beginning before 1st January 2005”;
- (ii) omit “or”;

(b) after paragraph (a) insert—

“(aa) in relation to any accounting period for which it is required or permitted to be used by the company, Financial Reporting Standard 25 issued in December 2004 by the Accounting Standards Board, or”;

(c) in paragraph (b) for “13” substitute “25”.