

---

STATUTORY INSTRUMENTS

---

**2006 No. 3269**

The Finance Act 2002, Schedule 26,  
(Parts 2 and 9) (Amendment) Order 2006

*Amendment of Part 2 of Schedule 26*

**Amendment of paragraph 3 of Schedule 26**

- 5.—(1) Amend paragraph 3(1) (contracts to satisfy accounting requirements etc.) as follows.
- (2) In sub-paragraph (1)(a) omit “financial instrument”.
  - (3) In sub-paragraph (2)(b)(iv) for “and” substitute “or”.
  - (4) In sub-paragraph (3) omit “financial instrument”.
  - (5) In sub-paragraph (5)—
    - (a) omit paragraph (a),
    - (b) in paragraph (aa) omit “by the company”, and
    - (c) in paragraph (b)—
      - (i) omit “by the company”, and
      - (ii) for “derivative financial instruments” substitute “derivatives”.