

## SCHEDULE 2

### AMENDMENTS TO FA 1996

**12.** In paragraph 19A(4B)(g)(1) (adjustment on change of accounting policy) after “12” insert “12B, 12D”.

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(1) Paragraph 19A was inserted by section 52 of, and paragraph 36 of Schedule 10 to, the [Finance Act 2004 \(c. 12\)](#). Sub-paragraphs (4A) to (4D) were inserted by section 80 of, and paragraph 31 of Schedule 4 to, the [Finance Act 2005 \(c. 7\)](#). Sub-paragraph (6) was repealed by section 104 of, and Schedule 11 Part 2(7) to, the Finance Act 2005. Sub-paragraph (4B)(g) was amended by section 37 of, and paragraph 4(2) of Schedule 6 to, the [Finance \(No. 2\) Act 2005 \(c. 22\)](#).