Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE 2

AMENDMENTS TO FA 1996

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

⁽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 Sub-paragraph (6) was repealed by section 104 of, and Schedule 11 Part 2(7) to, the Finance Act 2005.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).