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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Cross Heading: Adjustment on change to international accounting standards: bad debt debits formerly disallowed. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 6

#### ACCOUNTING PRACTICE AND RELATED MATTERS

*Adjustment on change to international accounting standards: bad debt debits formerly disallowed*

**F16** .....

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#### Textual Amendments

- F1** Sch. 6 paras. 4-6 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

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