
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2005, Paragraph 2. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

ACCOUNTING PRACTICE AND RELATED MATTERS

PART 1

BAD DEBTS AND RELATED MATTERS

ICTA

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Textual Amendments

- F1** Sch. 4 paras. 2-5 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2](#)Pts.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, 8 para. 63)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 2.