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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2005, Paragraph 3. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 4

### ACCOUNTING PRACTICE AND RELATED MATTERS

#### PART 1

#### BAD DEBTS AND RELATED MATTERS

#### *ICTA*

**F13** .....

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- F1** Sch. 4 paras. 2-5 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1,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