
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2005, Paragraph 32. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

ACCOUNTING PRACTICE AND RELATED MATTERS

PART 2

OTHER PROVISIONS CONNECTED WITH ACCOUNTING PRACTICE

FA 1997

- 32 In Schedule 12 to FA 1997 (leasing arrangements: finance leases and loans), in paragraph 30(1) (interpretation) omit the definitions of “consolidated group accounts”, “group of companies” and “member” in relation to a group of companies.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 32.