
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2005, Paragraph 48. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

ACCOUNTING PRACTICE AND RELATED MATTERS

PART 2

OTHER PROVISIONS CONNECTED WITH ACCOUNTING PRACTICE

ITEPA 2003

- 48 In Schedule 5 to ITEPA 2003 (enterprise management incentives), in paragraph 59 (index of defined expressions), in the entry relating to the expression “generally accepted accounting practice”, for “section 836A of ICTA” substitute “section 50(1) of the Finance Act 2004”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 48.