

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Paragraph 5. (See end of Document for details)*

---

# SCHEDULES

## SCHEDULE 4

### ACCOUNTING PRACTICE AND RELATED MATTERS

#### PART 1

#### BAD DEBTS AND RELATED MATTERS

#### *ICTA*

F15 .....

---

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- F1** Sch. 4 paras. 2-5 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2](#)Pts.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