SCHEDULES

SCHEDULE 4

ACCOUNTING PRACTICE AND RELATED MATTERS

PART 1

BAD DEBTS AND RELATED MATTERS

ICTA

[F1]5 . . . . . .

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F1 Sch. 4 paras. 2-5 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2Pts. 1, 2, 8 para.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

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2005, Paragraph 5.