

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: FA 1997. (See end of Document for details)

---

# SCHEDULES

## SCHEDULE 4

### ACCOUNTING PRACTICE AND RELATED MATTERS

#### PART 1

#### BAD DEBTS AND RELATED MATTERS

*FA 1997*

<sup>F1</sup>18 .....

---

**Textual Amendments**

- F1** Sch. 4 para. 18 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: FA 1997.