

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

# SCHEDULES

## SCHEDULE 4

### ACCOUNTING PRACTICE AND RELATED MATTERS

#### PART 1

#### BAD DEBTS AND RELATED MATTERS

#### ICTA

1 In section 74 of ICTA (general rules as to deductions not allowable), omit subsection (1)(j) and subsection (2) (bad debts and related matters).

<sup>F12</sup> .....

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**F1** Sch. 4 paras. 2-5 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2Pts. 1,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

<sup>F13</sup> .....

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**F1** Sch. 4 paras. 2-5 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2Pts. 1,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

<sup>F14</sup> .....

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**F1** Sch. 4 paras. 2-5 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2Pts. 1,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

<sup>F15</sup> .....

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**F1** Sch. 4 paras. 2-5 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2Pts. 1,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

6 <sup>F2</sup> .....

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**Textual Amendments**

**F2** Sch. 4 para. 6 repealed (retrospectively) by Finance (No. 2) Act 2005 (c. 22), Sch. 6 para. 4(1)(6), **Sch. 11 Pt. 2(6)**

**F37** .....

**Textual Amendments**

**F3** Sch. 4 para. 7 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 10 Pt. 1** (with Sch. 9 paras. 1-9, 22)

**F48** .....

**Textual Amendments**

**F4** Sch. 4 para. 8 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

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