
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Paragraph 8. (See end of Document for details)

SCHEDULES

SCHEDULE 15

ACCOUNTANCY CHANGE: SPREADING OF ADJUSTMENT

PART 1

INCOME TAX

Cases where spreading already available

- 8 This Part of this Schedule does not apply to adjustment income to which section 238 of that Act applies (spreading on ending of special provision for barristers and advocates in early years of practice).

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