

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 **U.K.**

ACCOUNTING PRACTICE AND RELATED MATTERS

PART 1 **U.K.**

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).

^{F12}

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F1 Sch. 4 paras. 2-5 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2Pts. 1,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

^{F13}

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F1 Sch. 4 paras. 2-5 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2Pts. 1,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

^{F14}

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F1 Sch. 4 paras. 2-5 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2Pts. 1,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

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F1 Sch. 4 paras. 2-5 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2Pts. 1, 2,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

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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F2 Sch. 4 para. 6 repealed (retrospectively) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), [Sch. 6 para. 4\(1\)\(6\)](#), [Sch. 11 Pt. 2\(6\)](#)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F3 Sch. 4 para. 7 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 10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F4 Sch. 4 para. 8 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

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