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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: TMA 1970. (See end of Document for details)

SCHEDULES

SCHEDULE 4

CASH BASIS FOR SMALL BUSINESSES

PART 2

CONSEQUENTIAL AMENDMENTS

TMA 1970

In section 42 of TMA 1970 (procedure for making claims etc.), in subsection (7) (e), after "sections" insert "25A,".

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