
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000. Cross Heading: Tax treatment must accord with accounting approach in relevant group accounts. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 23

Textual Amendments

- F1** Sch. 23 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), Sch. 1 para. 523, [Sch. 3](#) (with Sch. 2)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Tax treatment must accord with accounting approach in relevant group accounts.