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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Paragraph 4. (See end of Document for details)

## SCHEDULES

## SCHEDULE 5

PROVISION NOT AT ARM'S LENGTH: RELATED AMENDMENTS

Income and Corporation Taxes Act 1988

Assumptions for calculating chargeable profits etc: transfer pricing
In Schedule 24 to the Taxes Act 1988, paragraph 20 shall cease to have effect.

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2004, Paragraph 4.