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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### ACCOUNTING PRACTICE AND RELATED MATTERS

##### *Adjustment on change of accounting basis*

<sup>F12</sup> .....

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**Textual Amendments**

**F1** [Sch. 6 para. 2](#) omitted (with effect in accordance with s. 54(5)(6) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), s. 54\(4\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Paragraph 2.