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*Status: Point in time view as at 07/04/2005.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Paragraph 15. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 4

#### ACCOUNTING PRACTICE AND RELATED MATTERS

##### PART 1

#### BAD DEBTS AND RELATED MATTERS

##### *FA 1996*

- 15 In paragraph 6C of Schedule 9 to FA 1996—
- (a) in sub-paragraph (1), for “sub-paragraphs (2) and (3) below shall apply” substitute “sub-paragraph (3) applies”, and
  - (b) omit sub-paragraph (2).

**Status:**

Point in time view as at 07/04/2005.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 15.