
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2005, Paragraph 33. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

ACCOUNTING PRACTICE AND RELATED MATTERS

PART 2

OTHER PROVISIONS CONNECTED WITH ACCOUNTING PRACTICE

CAA 2001

- 33 In section 219 of CAA 2001 (finance leases), in subsection (3) (reference to group accounts) for paragraph (b) substitute—
“(b) are drawn up in accordance with generally accepted accounting practice.”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 33.