

SCHEDULES

SCHEDULE 4

ACCOUNTING PRACTICE AND RELATED MATTERS

PART 2

OTHER PROVISIONS CONNECTED WITH ACCOUNTING PRACTICE

Schedule 26 to FA 2002

- 36 In paragraphs 38(1) and (3) and 38A(1) and (3) of Schedule 26 to FA 2002, as inserted by Schedule 10 to FA 2004, for “creditor relationship” substitute “derivative contract”.

These amendments shall be deemed always to have had effect.