

SCHEDULES

SCHEDULE 4

ACCOUNTING PRACTICE AND RELATED MATTERS

PART 2

OTHER PROVISIONS CONNECTED WITH ACCOUNTING PRACTICE

Schedule 29 to FA 2002

42 In paragraphs 27 and 28 of Schedule 29 to FA 2002 (intangible fixed assets: calculation of tax written down value), for sub-paragraph (3) substitute—

“(3) This paragraph has effect subject to—
paragraph 29 in the case of an asset that has been the subject of a part realisation, and
Part 13A of this Schedule in the case of an asset that has been subject to adjustment on a change of accounting policy.”.